



APGCL'S PETITION FOR

**TRUE-UP FOR FY 2023-24
&
ANNUAL PERFORMANCE
REVIEW FOR FY 2024-25
&
AGGREGATE REVENUE
REQUIREMENT FOR FYs
2025-30
&
DETERMINATION OF TARIFF
FOR FY 2025-26
TO
ASSAM ELECTRICITY
REGULATORY COMMISSION**



**PREPARED BY
ASSAM POWER GENERATION
CORPORATION LTD
BIJULEE BHAWAN, PALTANBAZAR
GUWAHATI – 781 001**

Table of Contents

1. Legal and Regulatory Framework	11
1.1. Background	11
2. Background	15
2.1. Introduction	15
1.1. APGCL Project Summary	16
2.2. Annual accounts.....	16
2.3. True-up of FY 2023-24.....	17
2.4. Regulatory provisions	17
2.5. Installed/Effective Capacity in FY 2023-24.....	17
3. Norms of operations	17
3.1. Regulatory provisions	17
3.2. Snapshot of plant wise performance for FY 2023-24	17
3.3. Normative Annual Plant Availability Factor (NAPAF).....	20
3.4. Normative Annual Plant Load Factor (NAPLF)	21
3.5. Gross Station Heat Rate (SHR)	22
3.6. Auxiliary Energy Consumption	23
4. Fixed Cost of the Plant	25
4.1. Annual fixed cost for FY 2023-24	25
4.2. Return on Equity (ROE)	25
4.3. Interest on Loan Capital	26
4.4. Capitalisation	28
4.5. Depreciation.....	28
4.6. Interest on Working Capital	29
4.7. Operation and Maintenance Expenses.....	31
4.8. Impact of AERC (Payment of Fees etc.) Regulation, 2020	33
4.9. Actual Tax Claim	33
4.10. Special R&M	33
4.11. Non-Tariff income	36
5. Energy Charges.....	37
5.1. Fuel Price and Calorific Value.....	37
5.2. Fuel cost	38
5.3. Incentives	39
5.4. Sharing of Gains & Losses	39
5.5. Reduction in Annual Fixed Charges	41
5.6. Revenue from sale of power	41

6.	Summary of submissions for True-up of FY 2023-24	42
6.1.	Net Annual Revenue Requirement	42
6.2.	Summary	46
6.3.	Adjustment of Revenue Gap / Surplus.....	47
6.4.	Mechanism of recovery of Surplus/Gap of FY 2023-24	47
7.	Revised Capital Investment Plan of NTPS, LTPS, KLHEP, LRPP and NRPP for FY 2024-25.....	51
7.1.	Regulatory provisions	51
8.	Revised Capital Expenditure Plan – Existing Projects	52
8.1.	Revised Capital Expenditure Plan of Existing Projects	52
8.2.	Revised Capital Expenditure Plan of NTPS.....	52
8.3.	Revised Capital Expenditure Plan of LTPS.....	53
8.4.	Revised Capital Expenditure Plan of KLHEP	56
8.5.	Revised Capital Expenditure Plan of LRPP	58
8.6.	Revised Capital Expenditure Plan of NRPP	58
9.	ERP implementation	59
9.1.	Capital investment	59
10.	SUMMARY OF THE REVISED CAPITAL EXPENDITURE PLAN	60
10.1.	Proposed Capex	60
11.	Present status of NTPS, LTPS, KLHEP, LRPP and NRPP	61
	Unit No.....	61
	Effective capacity (MW)	61
	Present Status	61
12.	Annual Performance Review of FY 2024-25	62
12.1.	Regulatory provisions.....	62
13.	Norms of operations	63
13.1.	Regulatory provisions.....	63
13.2.	Installed and Effective Capacity in FY 2024-25	63
13.3.	Snapshot of plant wise performance for FY 2024-25	63
13.4.	Normative Annual Plant Availability Factor (NAPAF).....	67
13.5.	Normative Annual Plant Load Factor (NAPLF)	68
13.6.	Gross Station Heat Rate (SHR)	69
13.7.	Auxiliary Energy Consumption	70
14.	Fixed Cost of the Plant	71
14.1.	Annual fixed cost for FY 2024-25	71
14.2.	Return on Equity (ROE)	72

14.3.	Interest on Loan Capital	73
14.4.	Depreciation.....	74
14.5.	Interest on Working Capital	76
14.6.	Operation and Maintenance Expenses (O&M Expenses)	77
14.7.	Impact of AERC (Payment of Fees etc.) Regulation, 2020	77
14.8.	Incentives	78
14.9.	Special R&M	78
14.10.	Non-Tariff Income	79
15.	Energy Charges.....	80
15.1.	Fuel Price and Calorific Value.....	80
15.2.	Fuel cost	80
16.	Summary of submissions for Annual Performance Review of FY 2024-25	81
16.1.	Net Annual Revenue Requirement	81
16.2.	Summary	84
17.	Capital Investment Plan for FY 2025-26 to FY 2029-30	87
17.1.	Regulatory provisions.....	87
17.2.	Existing Installed Capacity.....	88
18.	Business Objectives for the MYT Control Period of FY 2025-26 to FY 2029-30.....	88
18.1.	Background	88
19.	Capital Investment Plan	88
20.1	Background	88
19.2.	Upcoming Projects	88
19.3.	Capital Investment Plan for Existing Projects	89
19.4.	Capital Investment Plan for Lakwa Thermal Power Station	89
19.5.	Capital Investment Plan for Karbi Langpi Hydro Electric Project	99
19.6.	Capital Investment Plan for Lakwa Replacement Power Project.....	109
19.7.	Capital Investment Plan for Namrup Replacement Power Project	110
20.	Summary of the Capital Expenditure Plan	114
20.1.	Proposed Capex	114
21.	Multi Year Tariff Framework for FY 2022-23 to FY 2024-25	119
21.1.	Regulatory provisions for Revised ARR	119
22.	Norms of operations	121
22.1.	Regulatory provisions.....	121
22.2.	Installed and Effective Capacity from FY 2025-26 to FY 2029-30	121
22.3.	Snapshot of performance projection from FY 2025-26 to FY 2029-30.....	121

22.4.	Annual Plant Availability Factor	123
22.5.	Annual Plant Load Factor (PLF)	124
22.6.	Gross Station Heat Rate (GSHR)	124
22.7.	Auxiliary Energy Consumption	125
23.	Fixed Cost of the Plant	125
23.1.	Annual fixed cost from FY 2025-26 to FY 2029-30	125
23.2.	Return on Equity (ROE)	126
23.3.	Interest on Loan Capital	127
23.4.	Depreciation	129
23.5.	Interest on Working Capital	134
23.6.	Operation and Maintenance Expenses	135
23.7.	Non-Tariff income	136
24.	Energy Charges	136
24.1.	Fuel Price and Calorific Value	136
24.2.	Fuel cost	137
24.3.	Incentives	138
25.	Special R&M Plan of APGCL for FY 2025-26 to FY 2029-30	139
26.	Summary of submissions for ARR from FY 2025-26 to FY 2029-30	142
26.1.	Summary	142
26.2.	Tariff for FY 2025-26	145
27.	Directives	146
27.1.	Compliance of Directives issued in the Tariff Order for FY 2023-24	146

List of Tables

Table 1: Installed/Effective Capacity for FY 2023-24	17
Table 2: Operating Performance of NTPS for FY 2023-24.....	17
Table 3: Operating Performance of LTPS for FY 2023-24	18
Table 4: Operating Performance of KLHEP for FY 2023-24.....	18
Table 5: Operating Performance of LRPP for FY 2023-24	19
Table 6: Operating Performance of NRPP for FY 2023-24	19
Table 7: Availability of NTPS for FY 2023-24.....	20
Table 8: Availability of LTPS for FY 2023-24.....	20
Table 9: Availability of KLHEP for FY 2023-24	20
Table 10: Availability of LRPP for FY 2023-24	20
Table 11: Availability of NRPP for FY 2023-24	21
Table 12: Plant Load Factor of NTPS for FY 2023-24	21
Table 13: Plant Load Factor of LTPS for FY 2023-24	21
Table 14: Plant Load Factor of KLHEP for FY 2023-24.....	21
Table 15: Plant Load Factor of LRPP for FY 2023-24.....	21
Table 16: Plant Load Factor of NRPP for FY 2023-24.....	22
Table 17: SHR of NTPS for FY 2023-24	22
Table 18: SHR of LTPS for FY 2022-23	22
Table 19: SHR of LRPP for 2023-24	22
Table 20: SHR of NRPP for FY 2023-24.....	23
Table 21: SHR of NRPP for FY 2023-24.....	23
Table 22: Auxiliary energy consumption of NTPS for FY 2023-24	23
Table 23: Auxiliary energy consumption of LTPS for FY 2023-24	24
Table 24: Auxiliary energy consumption of KLHEP for FY 2023-24.....	24
Table 25: Auxiliary energy consumption of LRPP for FY 2023-24.....	24
Table 26: Auxiliary energy consumption of NRPP for FY 2023-24	24
Table 27: Computation of Plant wise Return in Equity for FY 2023-24	25
Table 28: Computation of Plant wise Interest and finance charges for FY 2023-24	26
Table 29: Station wise Capitalisation approved vis a vis Capitalisation claimed for FY 2023-24	28
Table 30: Summary of Depreciation claimed for FY 2023-24	28
Table 31: Summary of Interest on working capital claimed for FY 2023-24.....	30
Table 32: Normative O&M for FY 23-24 at full capacity	31
Table 33: Operation and Maintenance claimed for FY 2023-24.....	32
Table 34: Audited actual allocation of O&M Expenses for FY 2023-24	32
Table 35: Impact of increase in AERC Fees claimed for FY 2023-24	33
Table 36: Plant wise Tax on income claimed for FY 2023-24.....	33
Table 37: Details of Special R&M claimed for FY 2023-24.....	34
Table 38: Plant wise Special R&M for FY 2023-24	36
Table 39: Station-wise details of non-tariff income for FY 2023-24	36
Table 40: Actual Plant wise GCV and Price of Gas for FY 2023-24.....	37
Table 41: Fuel cost of NTPS for FY 2023-24	38
Table 42: Fuel cost of LTPS for FY 2023-24	38
Table 43: Fuel cost of LRPP for FY 2023-24.....	38
Table 44: Fuel cost of NRPP of FY 2023-24	38
Table 45: Incentive claim for NTPS for FY 2023-24.....	39
Table 46: Sharing of (Gains)/Losses for O&M Expenses for FY 2023-24	40
Table 47: Sharing of (Gains)/Loss on account of Fuel Parameters in the True-up for FY 2023-24.....	40
Table 48: Sharing of (Gain)/Loss on account of Auxiliary Consumption in the True-up for FY 2023-24	40
Table 49: Total Sharing of (Gain)/Loss for FY 2023-24 (Rs. Crore).....	41
Table 50: Reduction of Fixed Costs for FY 2023-24	41

Table 51: Plant wise Revenue from Sale of Power for FY 2023-24.....	42
Table 52: True-up of NTPS for FY 2023-24.....	42
Table 53: True-up of LTPS for FY 2023-24.....	43
Table 54: True-up of KLHEP for FY 2023-24.....	44
Table 55: True-up of LRPP for FY 2023-24.....	44
Table 56: True-up of NRPP for FY 2023-24.....	45
Table 57: True-up of APGCL for FY 2023-24.....	46
Table 58: Revenue Gap / Surplus amount of APGCL for FY 2023-24.....	47
Table 59: Total True-up Claim of APGCL for FY 2023-24.....	47
Table 60: Revised CAPEX plan proposed for NTPS in FY 2024-25.....	52
Table 61: Revised CAPEX plan proposed of LTPS for FY 2024-25.....	53
Table 62: Revised CAPEX plan proposed of KLHEP for FY 2024-25.....	56
Table 63: Revised CAPEX plan proposed of LRPP for FY 2024-25.....	58
Table 64: Revised CAPEX plan proposed of NRPP for FY 2024-25.....	58
Table 65: Financial impact of ERP implementation and Consultancy.....	60
Table 66: Revised financial impact of ERP implementation and Consultancy plant wise.....	60
Table 67: Summary of revised capital expenditure plan for FY 2024-25.....	60
Table 68: Present Status of NTPS Units.....	61
Table 69: Present Status of LTPS Units.....	61
Table 70: Present Status of KLHEP Units.....	61
Table 71: Present Status of LRPP Unit.....	61
Table 72: Present Status of NRPP Units.....	61
Table 73: Installed & Effective Capacity for FY 2024-25.....	63
Table 74: Operating Performance of NTPS for FY 2024-25.....	63
Table 75: Operating Performance of LTPS for FY 2024-25.....	64
Table 76: Operating Performance of KLHEP for FY 2024-25.....	65
Table 77: Operating Performance of LRPP for FY 2024-25.....	65
Table 78: Operating Performance of NRPP for FY 2024-25.....	66
Table 79: Availability of NTPS for FY 2024-25.....	67
Table 80: Availability of LTPS for FY 2024-25.....	67
Table 81: Availability of KLHEP for FY 2024-25.....	67
Table 82: Availability of LRPP for FY 2024-25.....	67
Table 83: Availability of NRPP for FY 2024-25.....	68
Table 84: Plant Load Factor of NTPS for FY 2024-25.....	68
Table 85: Plant Load Factor of LTPS for FY 2024-25.....	68
Table 86: Plant Load Factor of KLHEP for FY 2024-25.....	68
Table 87: Plant Load Factor of LRPP for FY 2024-25.....	69
Table 88: Plant Load Factor of NRPP for FY 2024-25.....	69
Table 89: SHR of NTPS for FY 2024-25.....	69
Table 90: SHR of LTPS for FY 2024-25.....	69
Table 91: SHR of LRPP for FY 2024-15.....	70
Table 92: SHR of NRPP for FY 2024-25.....	70
Table 93: Auxiliary energy consumption of NTPS for FY 2024-25.....	70
Table 94: Auxiliary energy consumption of LTPS for FY 2024-25.....	70
Table 95: Auxiliary energy consumption of KLHEP for FY 2024-25.....	71
Table 96: Auxiliary energy consumption of LRPP for FY 2024-25.....	71
Table 97: Auxiliary energy consumption of NRPP for FY 2024-25.....	71
Table 98: Computation of Plant wise Return in Equity for FY 2024-25.....	72
Table 99: Computation of Plant wise Interest and finance charges for FY 2024-25.....	73
Table 100: Summary of Depreciation claimed for FY 2024-25.....	75
Table 101: Summary of Interest on working capital claimed for FY 2024-25.....	76
Table 102: Normative O&M Cost for FY 2024-25.....	77
Table 103: Impact of increase in AERC Fees claimed for FY 2024-25.....	78

Table 104: Scheme wise Special R&M for FY 2024-25.....	78
Table 105: Plant wise Special R&M for FY 2024-25	79
Table 106: Station-wise details of non-tariff income for FY 2024-25	79
Table 107: Actual Station wise Other Income for FY 2024-25 (up to Sep'24)	79
Table 108: Actual Plant wise GCV and Price for FY 2024-25.....	80
Table 109: Fuel cost of NTPS for FY 2024-25	80
Table 110: Fuel cost of LTPS for FY 2024-25	80
Table 111: Fuel cost of LRPP for FY 2024-25.....	81
Table 112: Fuel cost of NRPP for FY 2024-25.....	81
Table 113: Net Annual Revenue Requirements of NTPS for FY 2024-25.....	81
Table 114: Net Annual Revenue Requirements of LTPS for FY 2024-25.....	82
Table 115: Net Annual Revenue Requirements of KLHEP for FY 2024-25	83
Table 116: Net Annual Revenue Requirements of LRPP for FY 2024-25	83
Table 117: Net Annual Revenue Requirements of NRPP for FY 2024-25	84
Table 118: APR of APGCL as whole for FY 2024-25.....	84
Table 119: Net Annual Revenue Requirements of APGCL for FY 2024-25	85
Table 120: Existing Installed Capacity	88
Table 121: Upcoming projects	89
Table 122: CAPEX Plan proposed for LTPS for FY 2025-26 to FY 2029-30	89
Table 123: CAPEX Plan proposed for KLHEP for FY 2025-26 to FY 2029-30	99
Table 124: CAPEX Plan proposed for LRPP for FY 2025-26 to FY 2029-30.....	109
Table 125: CAPEX Plan proposed for NRPP for FY 2025-26 to FY 2029-30.....	110
Table 126: Summary of capital expenditure plan for FY 2025-26 to FY 2029-30	115
Table 127: Installed & Effective Capacity of APGCL from FY 2025-26 to FY 2029-30	121
Table 128: Projected Operating Performance of NTPS from FY 2025-26 to FY 2029-30.....	121
Table 129: Projected Operating Performance of LTPS from FY 2025-26 to FY 2029-30	122
Table 130: Projected Operating Performance of KLHEP from FY 2025-26 to FY 2029-30.....	122
Table 131: Projected Operating Performance of LRPP from FY 2025-26 to FY 2029-30.....	122
Table 132: Projected Operating Performance of NRPP from FY 2025-26 to FY 2029-30	122
Table 133: Projected Operating Performance of LKHEP from FY 2025-26 to FY 2029-30.....	123
Table 134: Projected Availability from FY 2025-26 to FY 2029-30	124
Table 135: Projected PLF from FY 2025-26 to FY 2029-30.....	124
Table 136: Projected GSHR from FY 2025-26 to FY 2029-30	125
Table 137: Projected Auxiliary Consumption from FY 2025-26 to FY 2029-30.....	125
Table 138: Projected Return on Equity capital for FY 2025-26 to 2029-30	126
Table 139: Projected Interest and Finance charges for FY 2025-26 to 2029-30	127
Table 140: Projected Depreciation of NTPS for FY 2025-26 to 2029-30.....	129
Table 141: Projected Depreciation of LTPS for FY 2025-26 to 2029-30	130
Table 142: Projected Depreciation of KLHEP for FY 2025-26 to 2029-30.....	131
Table 143: Projected Depreciation of LRPP for FY 2025-26 to 2029-30	131
Table 144: Projected Depreciation of NRPP for FY 2025-26 to 2029-30	132
Table 145: Summary of projected Depreciation for FY 2025-26 to 2029-30.....	133
Table 146: Summary of Interest on working capital for FY 2025-26 to 2029-30.....	134
Table 147: Revised O&M cost for FY 2025-26 to 2029-30.....	136
Table 148: Station-wise non-tariff income projected for FY 2025-26 to 2029-30.....	136
Table 149: Projected GCV and Price of Gas for FY 2025-26 to FY 2029-30	137
Table 150: Fuel cost for NTPS for FY 2025-26 to FY 2029-30.....	137
Table 151: Fuel cost for LTPS for FY 2025-26 to FY 2029-30	137
Table 152: Fuel cost for LRPP for FY 2025-26 to FY 2029-30	138
Table 153: Fuel cost for NRPP for FY 2025-26 to FY 2029-30	138
Table 154: Special R&M plan proposed for LTPS for FY 2025-26 to FY 2029-30	139
Table 155: ARR of NTPS for FY 2025-26 to FY 2029-30.....	142
Table 156: ARR of LTPS for FY 2025-26 to FY 2029-30.....	142

Table 157: ARR of KLHEP for FY 2025-26 to FY 2029-30	143
Table 158: ARR of LRPP for FY 2025-26 to FY 2029-30	143
Table 159: ARR of NRPP for FY 2025-26 to FY 2029-30	144
Table 160: ARR of APGCL for FY 2025-26 to FY 2029-30	144
Table 161: Tariff proposed for FY 2025-26	145

List of Annexures

Sl No.	Particulars	Annexures
1	Regulatory Formats	Annexure-1
2	Audited Annual Accounts FY 2023-24	Annexure-2
3	Statutory Audit Report	Annexure-3
4	SLDC certificates for plant performance certificate in 2023-24	Annexure-4
5	PFC loan details and applicable rates for FY 2023-24	Annexure-5
6	GOA sanction letters on conversion of grants to equity	Annexure-6
7	Income Tax Return Acknowledgement (ITR-6) for FY 2023-24 (AY 2024-25)	Annexure-7
8	SLDC certificates for loss of generation due to SLDC load restrictions	Annexure-8
9	SLDC certificates for plant performance certificate in 2024-25	Annexure-9
10	PFC loan details and applicable rates for FY 2024-25(6 months)	Annexure-10
11	Document with Interest rates applicable on Govt. of Assam loans	Annexure-11
12	Status of compliance of directive by Commission w.r.t 2nd quarter for FY 2024-25	Annexure-12
13	CAG comments on Financial Statement for FY 2023-24 of APGCL	Annexure-13

1. Legal and Regulatory Framework

1.1. Background

- 1.1.1. Under the provisions of Electricity Act 2003 (hereinafter referred to as "Electricity Act") the Assam Electricity Reforms First Transfer Scheme, 2004 (hereinafter referred to as "Transfer Scheme") was notified by Government of Assam on 10th December 2004. Under Section 5 (2) of the transfer scheme the functions and undertakings as set out in Schedule-A of the transfer scheme stands transferred to Assam Power Generation Corporation Limited (APGCL). The final transfer scheme was notified by Govt. of Assam vide notification No: PEL/151/2003/Pt.349 dated 16th Aug' 2005 w.e.f 1st April'05.
- 1.1.2. Section 131 (2) of the Electricity Act provides "...Any property, interest in property, rights and liabilities vested in the State Government under sub-section (1) shall be re-vested by the State Government in a Government company or in a company or companies, in accordance with the transfer scheme so published along with such other property, interest in property, rights and liabilities of the State Government as may be stipulated in such scheme, on such terms and conditions as may be agreed between the State Government and such company or companies being State Transmission Utility or generating company or transmission licensee or distribution licensee,...".
- 1.1.3. Section 62 of the Electricity Act 2003 requires the generating company to furnish details as may be specified by the Commission for determination of tariff.
- 1.1.4. As per AERC Tariff Regulation, 2021, APGCL is now filing the Petition for Truing-up for FY 2023-24, Annual Performance Review for FY 2024-25 and Aggregate Revenue Requirement for FYs 2025-30 and Determination of Tariff for the FY 2025-26 for the following plants.
- i. Namrup Thermal Power Station
 - ii. Lakwa Thermal Power Station
 - iii. Karbi Langpi Hydro Electric Project
 - iv. Lakwa Replacement Power Plant
 - v. Namrup Replacement Power Plant
- 1.1.5. The various data formats and forms, as required by the Hon'ble Commission, are furnished in **Annexure-1**.

APPEAL FOR TRUE-UP FOR FY 2023-24
TO
ASSAM ELECTRICITY REGULATORY COMMISSION



Prepared by
ASSAM POWER GENERATION CORPORATION LTD
Bijulee Bhawan, Paltanbazar
Guwahati – 781 001

AFFIDAVIT – TRUE-UP

BEFORE THE ASSAM STATE ELECTRICITY REGULATORY
COMMISSION, GUWAHATI.

Petition No. –

Case No.
(to be filed by the Office)

IN THE MATTER OF

Filing of Petition for True-up of APGCL's power stations for the FY 2023-24

AND

IN THE MATTER OF

Assam Power Generation Corporation Limited
Bijulee Bhawan, Paltanbazar,
Guwahati-781 001.

Petitioner

I, Sri Abhijit Saha, Son of Ajay Kumar Saha, age 41 years, residing at Manika Nagar R G Baruah Road, Guwahati - 781005, do solemnly affirm and say as follows:

I am the General Manager (HQ) i/c of Assam Power Generation Corporation Limited, the petitioner in the above matter and am duly authorized by the said Petitioner to make this affidavit for and on behalf of the Assam Power Generation Corporation Limited.

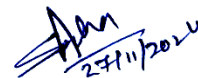
The Statement made in the Petition based on information received from official records and I believe them to reflect truly, and no material has been concealed from the statements so made or documents or supporting data etc. attached.

Solemnly affirm at Guwahati on 27th November' 2024 that the contents of this affidavit are true to my knowledge, no part of it is false or no material has been concealed therefore and misleading material included therein.

Deponent

Place: Guwahati

Date: 27/11/2024



(Abhijit Saha)
General Manager (HQ) i/c,
Assam Power Generation Corporation Ltd.

PRAYER FOR TRUE-UP

BEFORE THE HON'BLE ASSAM ELECTRICITY REGULATORY COMMISSION

FILINGNO.....

CASENO.....

IN THE MATTER OF:

Petition for Truing-up for FY 2023-24

AND IN THE MATTER OF:

Assam Power Generation Corporation Limited incorporated under the provisions of the Companies Act, 1956 and having its registered office in the State of Assam

THE HUMBLE APPLICANT ABOVE NAMED MOST RESPECTFULLY SHEWETH:

- i. That the Assam Power Generation Corporation Limited, hereinafter named as APGCL, is a successor corporate entity, formed in pursuant to the notification of the Government of Assam, notified under sub-sections (1), (2), (5), (6) and (7) of Section 131 and Section 133 of the Electricity Act 2003(Central Act 36 of 2003), for the purpose of transfer and vesting of functions, properties, interests, rights, obligations and liabilities, along with the transfer of Personnel of the Board to the successor corporate entities.
- ii. That the APGCL is a company incorporated with the main object of generation of electricity in the state of Assam.
- iii. That APGCL submitted petitions for ARR and Determination of tariff for the FY 2023-24 to the AERC on 30/11/2022.
- iv. That the AERC declared tariff for FY 2023-24 on 29/03/2023 with effectuation date from 01/04/2023.
- v. That APGCL is now filing the Petition for Truing-up for FY 2023-24 as per relevant regulation.

Place: Guwahati

Date: 27-11-2024

Deponent


(Abhijit Saha)

General Manager (HQ) i/c,
Assam Power Generation Corporation Ltd.

2. Background

2.1. Introduction

2.1.1. Assam State Electricity Board (ASEB) was constituted under section 5 of the Electricity (supply) Act 1948. The announcement of Indian Electricity Act 2003 has made a compulsion to restructure State Electricity Boards. With a view to implementing the reorganization of ASEB, the Govt. had adopted the following sector structure:

- a. One Generating Company to take over the generating functions of the State Electricity Board,
- b. One Transmission Company to take over transmission functions along with the functions of the State Transmission Utility and State Load Dispatch Centre: and
- c. Three Distribution Companies later amalgamated to one for the areas in the State of Assam (later merged into one distribution company).

2.1.2. The Assam Power Generation Corporation Limited (APGCL), registered under the Companies Act (1956) on 23rd October 2003, is a successor Company of erstwhile Assam State Electricity Board (ASEB). APGCL was formed as per the Electricity Act, 2003 for the purpose of running the already installed generating capacity of ASEB and utilising the resources available in the State of Assam to add more generating capacity by constructing new power projects to cater to the energy need of the people of Assam.

1.1. APGCL Project Summary

- 2.1.3. NTPS: The plant operated at derated capacity of its units for the whole year at a capacity of 26 MW. It generated 132.359 MU in the year 2023-24 at an NAPAF of 67.27%.
- 2.1.4. LTPS: The 97.2 MW plant was unable to achieve its normative PAF of 50% in the FY 2023-24 due to force majeure fire incident causing emergency plant shutdown from 06.12.2023 to 04.02.2024. It generated 367.759 MU of power in the FY 2023-24 at an NAPAF of 46.97%.
- 2.1.5. KLHEP: The 100 MW KLHEP plant of APGCL was unable to achieve its normative PAF of 85% in the FY 2023-24. It was due to the Capital Overhauling works of Unit-2 of KLHEP. Due to the MO works the plant was under shutdown from 01/04/2023 to 03/08/2023 in the FY 2023-24. Again, from 01/01/2024 to 25/02/2024 both units were under shutdown for Head Race Tunnel (HRT) maintenance. It generated 329.796 MU of power at an NAPAF of 62.39%.
- 2.1.6. LRPP: 69.755 MW LRPP generated 478.955 MU of power in the FY 2023-24 at an NAPAF of 88.54%.
- 2.1.7. NRPP: The 98.4 MW NRPP of APGCL was unable to achieve its normative PAF of 85% in the FY 2023-24 due to tripping of STG unit from 21.04.2023 to 15.07.2023 for HRSG damper operation failure. The plant generated 699.180 MU of power at an NAPAF of 83.12%.

2.2. Annual accounts

- 2.2.1. The audited IND AS Financial Statements of APGCL for FY 2023-24, and Statutory Audit Report are attached at **Annexure-2 & Annexure-3** respectively as required under AERC Tariff Regulations, 2021.

2.3. True-up of FY 2023-24

2.4. Regulatory provisions

- 2.4.1. The Hon'ble Commission in its regulation has stated the provisions on true-up of various costs under the regulations of Assam Electricity Regulatory Commission (Terms and Conditions for determination of Multi Year Tariff) Regulations, 2021 which has been followed while preparing this True Up Petition.

2.5. Installed/Effective Capacity in FY 2023-24

- 2.5.1. APGCL submits the following Installed/Effective Capacity for FY 2023-24.

Table 1: Installed/Effective Capacity for FY 2023-24

Station	Installed Capacity considered by AERC for Fixed Cost Baseline (MW)	Installed/Effective Capacity (MW)	No. of Units	Units Available for Generation & Capacity in MW
NTPS	119.500	26.000	2	GTU 2 (17MW) & STU#6 (9 MW)
LTPS	142.200	97.200	4	GTU 5,6,7(20 MW Each), STU 8 (37.20 MW-WHRU)
KLHEP	100.000	100.00	2	U 1 & 2 (50 MW each)
LRPP	69.755	69.755	7	GE 1-7 (9.965 MW each)
NRPP	98.400	98.400	2	GTU 1(62.25 MW), STU 2(36.15)

3. Norms of operations

3.1. Regulatory provisions

- 3.1.1. The Hon'ble Commission had set norms of operations under Tariff Regulations 2021 Section 48 and 50 for Thermal Generating Stations and Hydro Generating Stations respectively which have been followed for preparing this petition.

- 3.1.2. The actual performance vis-a-vis norms of operations set is discussed below:

3.2. Snapshot of plant wise performance for FY 2023-24

- 3.2.1. The following table shows the operating performance parameters of Namrup thermal power station for FY 2023-24.

Table 2: Operating Performance of NTPS for FY 2023-24

NTPS	Approved as per order of March 2023	Based on Normative	Claim for FY 2023-24	Remarks
Gross Energy in MU	179.58	132.36	132.36	Actual
Aux. Power Cons. (%)	4.50%	4.50%	8.50%	It has lost 5.29 MU on net generation due to higher
Net Energy in MU	171.50	126.40	121.11	

NTPS	Approved as per order of March 2023	Based on Normative	Claim for FY 2023-24	Remarks
				auxiliary consumption. Increase in percentage of auxiliary consumption was due to deration of its units.
Availability (%)	50.00%	50.00%	50.00%	Normative was achieved
PLF (%) for incentive	50.00%	50.00%	55.53%	
Gross Station Heat Rate on GCV (kcal/ kWh)	3900	4300 (OC) 3900 (CC)	3927	Claimed at weighted average normative values of open cycle and combined cycle operation.

3.2.2. The following table shows the operating performance parameters of gas based Lakwa thermal power station for FY 2023-24.

Table 3: Operating Performance of LTPS for FY 2023-24

LTPS	Approved as per order of March 2023	Based on Normative	Claim for FY 2023-24	Remarks
Gross Energy in MU	425.74	367.76	367.76	Actual
Aux. Power Cons. (%)	5.50%	5.50%	7.55%	It has lost 7.55 MU on net generation due to higher auxiliary consumption. High auxiliary consumption is due to gas compressors.
Net Energy in MU	402.32	347.53	339.98	
Availability (%)	50.00%	50.00%	46.97%	Actual was lower than normative value
PLF (%) for incentive	66.00%	66.00%	42.14%	Actual was lower than normative value
Gross Station Heat Rate on GCV (kcal/ kWh)	3900 (OC) 3200 (CC)	3200.00	3200.00	Claimed at normative SHR at Combined cycle operation

3.2.3. The following table shows the operating performance parameters of Karbi Langpi hydroelectric power station for FY 2023-24.

Table 4: Operating Performance of KLHEP for FY 2023-24

KLHEP	Approved as per order of March 2023	Based on Normative	Claim for FY 2023-24	Remarks
Gross Energy in MU	390.00	329.80	329.80	Actual
Aux. Power Cons. (%)	0.50%	0.50%	1.10%	It has lost 1.97 MU on net generation due to higher auxiliary consumption. Higher auxiliary
Net Energy in MU	388.05	328.15	326.18	

KLHEP	Approved as per order of March 2023	Based on Normative	Claim for FY 2023-24	Remarks
				consumption is due to addition of transformation loss.
Availability (%)	85.00%	85.00%	62.39%	Actual was lower than normative value
PLF (%)	44.50%	44.50%	37.32%	Actual was lower than normative value

3.2.4. The following table shows the operating performance parameters of Lakwa Replacement Power Project for FY 2023-24.

Table 5: Operating Performance of LRPP for FY 2023-24

LRPP	Approved as per order of March 2023	Based on Normative	Claim for FY 2023-24	Remarks
Gross Energy in MU	519.40	478.96	478.96	Actual
Aux. Power Cons. (%)	3.50%	3.50%	3.50%	Actual auxiliary consumption was within normative value.
Net Energy in MU	501.22	462.19	462.19	
Availability (%)	85.00%	85.00%	85.00%	Achieved normative value
PLF (%) for incentive	90.00%	90.00%	78.97%	Actual was lower than normative value
Gross Station Heat Rate on GCV (kcal/ kWh)	2150.00	2150.00	2150.00	Claimed normative value

3.2.5. The following table shows the operating performance parameters of Namrup Replacement Power Project for FY 2023-24.

Table 6: Operating Performance of NRPP for FY 2023-24

NRPP	Approved as per order of March 2023	Based on Normative	Claim for FY 2023-24	Remarks
Gross Energy in MU	732.69	699.18	699.18	Actual
Aux. Power Cons. (%)	5.00%	5.00%	5.00%	Actual auxiliary consumption was within normative value.
Net Energy in MU	696.05	664.22	664.22	
Availability (%)	85.00%	85.00%	83.12%	Actual was lower than normative value
PLF (%) for incentive	85.00%	85.00%	81.28%	Actual was lower than normative value
Gross Station Heat Rate on GCV (kcal/ kWh)	2927 (OC) 1951 (CC)	2927 (OC) 1951 (CC)	2017.85	Claimed at weighted average normative values of open cycle and combined cycle operation.

3.2.6. The performance parameter certificate showing plant wise availability, generation, auxiliary consumption etc. issued by SLDC is attached as **Annexure-4**.

3.3. Normative Annual Plant Availability Factor (NAPAF)

- 3.3.1. NAPAF for NTPS: As per Regulation 48.1 of the MYT Regulations, 2021 the Normative Plant Availability factor for recovery of full fixed charges, is 50%. It has achieved actual availability higher than the normative value. The approved and claimed numbers are shown in the table below.

Table 7: Availability of NTPS for FY 2023-24

NTPS	Approved as per order of March 2023	Claim for FY 2023-24
Plant Availability Factor (%)	50.00%	50.00%

- 3.3.2. NAPAF for LTPS: As per Regulation 48.1 of the MYT Regulations, 2021 the Normative Plant Availability factor for recovery of full fixed charges, is 50%. But it has achieved lower availability than the NAPAF. The approved and claimed numbers are shown in the table below.

Table 8: Availability of LTPS for FY 2023-24

LTPS	Approved as per order of March 2023	Claim for FY 2023-24
Plant Availability Factor (%)	50.00%	46.97%

- 3.3.3. NAPAF for KLHEP: Regulation 50 of the MYT Regulations, 2021 specifies normative PAF for KLHEP as 85%. But it has achieved lower availability than the NAPAF. The approved and claimed numbers are shown in the table below.

Table 9: Availability of KLHEP for FY 2023-24

KLHEP	Approved as per order of March 2023	Claim for FY 2023-24
Plant Availability Factor (%)	85.00%	62.39%

- 3.3.4. NAPAF for LRPP: As per Regulation 48.1 of the Tariff Regulations, 2021 the Normative Plant Availability factor for recovery of full fixed charges, is 85%. It has achieved the actual availability higher than the normative value. The approved and claimed numbers are shown in the table below.

Table 10: Availability of LRPP for FY 2023-24

LRPP	Approved as per order of March 2023	Claim for FY 2023-24
Plant Availability Factor (%)	85.00%	85.00%

- 3.3.5. NAPAF for NRPP: As per Regulation 48.1 of the Tariff Regulations, 2021 the Normative Plant Availability factor for recovery of full fixed charges, is 85%. But it has achieved lower availability than the NAPAF. The approved and claimed numbers are shown in the table below.

Table 11: Availability of NRPP for FY 2023-24

NRPP	Approved as per order of March 2023	Claim for FY 2023-24
Plant Availability Factor (%)	85.00%	83.12%

3.4. Normative Annual Plant Load Factor (NAPLF)

- 3.4.1. NAPLF for NTPS: As per Regulation 48.2 of the MYT Regulations, 2021 the Normative Plant Load factor, is 50% for NTPS. It has achieved more than the normative value in FY 2023-24. The approved and claimed numbers are accordingly shown in the table below.

Table 12: Plant Load Factor of NTPS for FY 2023-24

NTPS	Approved as per order of March 2023	Claim for FY 2023-24
Plant Load Factor (%)	50.00%	55.53%

- 3.4.2. NAPLF for LTPS: As per Regulation 48.2 of the MYT Regulations, 2021 the Normative Plant Load factor was 66% for LTPS. It has achieved the actual PLF lower than the normative value. The approved and claimed numbers are shown in the table below.

Table 13: Plant Load Factor of LTPS for FY 2023-24

LTPS	Approved as per order of March 2023	Claim for FY 2023-24
Plant Load Factor (%)	66.00%	42.14%

- 3.4.3. NAPLF for KLHEP: Further, Regulation 50 of the MYT Regulations, 2021 specifies normative PLF for KLHEP as 44.5% for FY 2023-24. The approved and claimed numbers are shown in the table below.

Table 14: Plant Load Factor of KLHEP for FY 2023-24

KLHEP	Approved as per order of March 2023	Claim for FY 2023-24
Plant Load Factor (%)	44.50%	37.32%

- 3.4.4. NAPLF for LRPP: As per Regulation 48.2 of the Tariff Regulations, 2021 the Normative Plant Load factor, is 90% for new plants commissioned. It has achieved actual PLF lower the normative value in FY 2023-24. The approved and claimed numbers are shown in the table below.

Table 15: Plant Load Factor of LRPP for FY 2023-24

LRPP	Approved as per order of March 2023	Claim for FY 2023-24
Plant Load Factor (%)	90.00%	78.97%

- 3.4.5. NAPLF for NRPP: As per Regulation 48.2 of the Tariff Regulations, 2021 the Normative Plant Load Factor is 85% for newly commissioned gas based generating station. It has achieved lower PLF than normative value. The approved and claimed numbers are shown in the table below.

Table 16: Plant Load Factor of NRPP for FY 2023-24

NRPP	Approved as per order of March 2023	Claim for FY 2023-24
Plant Load Factor (%)	85%	81.28%

3.5. Gross Station Heat Rate (SHR)

3.5.1. SHR for NTPS: As per Regulation 48.4 of the MYT Regulations, 2021 the Normative Station Heat Rate, is 3900 kCal/kWh for FY 2023-24 for NTPS in combined cycle and 4300 kCal/kWh in open cycle modes of operation.

3.5.2. We submit that the actual SHR of NTPS is 4567 kCal/KWh, which is higher than the approved SHR in FY 2023-24 due to part loading of units resulting due to lower gas supply and old nature of the plant equipment and machinery.

3.5.3. APGCL has claimed the normative SHR for FY 2023-24 as shown in the table below.

Table 17: SHR of NTPS for FY 2023-24

NTPS	Approved as per order of March 2023	Claim for FY 2023-24
Station Heat Rate (kCal/kWh)	3900.00	3927.40

3.5.4. The computation of actual weighted normative is shown in table below.

FY 2023-24 NTPS	GSHR Approved	Running Hours in Open Cycle Mode	Normative Weighted Average SHR
Open Cycle	4300	600.00	3927.40
Combined Cycle	3900	8160.00	
Total		8760.00	

3.5.5. SHR for LTPS: As per Regulation 48.4 of the MYT Regulations, 2021 the Normative Station Heat Rate for FY 2023-24 of LTPS, is 3200 kCal/kWh in combined and 3900 Kcal/KWh in open cycle modes of operation.

3.5.6. APGCL has claimed the normative SHR for FY 2023-24 as shown in the table below.

Table 18: SHR of LTPS for FY 2022-23

LTPS	Approved as per order of March 2023	Claim for FY 2023-24
Station Heat Rate (kCal/kWh)	3200 for Combined cycle 3900 for Open cycle	3200

3.5.7. SHR for LRPP: The Hon'ble Commission had approved the Gross Station Heat Rate for LRPP at 2,150 kCal/kWh in the Tariff Order dated March 2023 for LRPP.

3.5.8. APGCL has claimed the normative SHR for FY 2023-24 as shown in the table below.

Table 19: SHR of LRPP for 2023-24

LRPP	Approved as per Order of March 2023	Claim for FY 2023-24
Station Heat Rate (kCal/kWh)	2150	2150

- 3.5.9. **SHR for NRPP:** As per Regulation 48.4 of the MYT Regulations, 2021 the Normative Station Heat Rate for FY 2023-24 of NRPP, is 1951 kCal/kWh in combined and 2927 Kcal/KWh in open cycle modes of operation.

Table 20: SHR of NRPP for FY 2023-24

NRPP	Approved as per Order of March 2023	Claim for FY 2023-24
Station Heat Rate (kCal/kWh)	2927 (OC) 1951 (CC)	2017.85

- 3.5.10. We submit that the actual SHR of NRPP is 2114 kCal/kWh, which is higher than the approved SHR in FY 2023-24 due to tripping of STG unit from 21.04.2023 to 15.07.2023 for HRSG damper operation failure.

- 3.5.11. APGCL has claimed the normative SHR for FY 2023-24 as shown in the table below.

Table 21: SHR of NRPP for FY 2023-24

NRPP	Approved as per order of March 2023	Claim for FY 2023-24
Station Heat Rate (kCal/kWh)	1951.00	2017.85

- 3.5.12. The computation of actual weighted normative is shown in table below.

FY 2023-24 NRPP	GSHR Approved	Running Hours in Open Cycle Mode	Normative Weighted Average SHR
Open Cycle	2927	600.00	2017.85
Combined Cycle	1951	8160.00	
Total		8760.00	

- 3.5.13. APGCL humbly submits to the Hon'ble Commission to kindly approve the gross station heat rate claimed by APGCL.

3.6. Auxiliary Energy Consumption

- 3.6.1. **Auxiliary consumption for NTPS:** As per Regulation 48.3 of the MYT Regulations, 2021 the Normative Auxiliary energy consumption, is 4.50% for FY 2023-24 for NTPS. It has achieved the actual auxiliary consumption of 8.5% which is higher than normative value. Hence, it has lost 5.29 MU on net generation due to higher auxiliary consumption than normative value.

- 3.6.2. APGCL has claimed the actual auxiliary consumption as shown in the table below.

Table 22: Auxiliary energy consumption of NTPS for FY 2023-24

NTPS	Approved as per order of March 2023	Claim for FY 2023-24
Auxiliary energy consumption (%)	4.50%	8.5%

- 3.6.3. **Auxiliary consumption for LTPS:** As per Regulation 48.3 of the MYT Regulations, 2021 the Normative Auxiliary energy consumption, is 5.50% for FY 2023-24 of LTPS. It has achieved the actual auxiliary consumption of 7.55% which is higher than normative

value. Hence, it has lost 7.54 MU on net generation due to higher auxiliary consumption than normative value.

3.6.4. APGCL has claimed the actual auxiliary consumption as shown in the table below.

Table 23: Auxiliary energy consumption of LTPS for FY 2023-24

LTPS	Approved as per order of March 2023	Claim for FY 2023-24
Auxiliary energy consumption (%)	5.50%	7.55%

3.6.5. Auxiliary consumption for KLHEP: As per Regulation 50.1 of the MYT Regulations, 2021 the Normative Auxiliary energy consumption, is 0.5% for FY 2023-24 for KLHEP. It has achieved the actual auxiliary consumption of 1.10% which is higher than normative value. Hence, it has lost 1.98 MU on net generation due to higher auxiliary consumption than normative value.

3.6.6. APGCL has claimed the normative auxiliary consumption as shown in the table below.

Table 24: Auxiliary energy consumption of KLHEP for FY 2023-24

KLHEP	Approved as per order of March 2023	Claim for FY 2023-24
Auxiliary energy consumption (%)	0.50%	1.10%

3.6.7. Auxiliary consumption for LRPP: As per Regulation 48.3 of the Tariff Regulations, 2021 the Normative Auxiliary energy consumption, is 3.50% for gas engine-based generating station with gas booster compressor. It has achieved the actual auxiliary consumption within normative value.

3.6.8. APGCL has claimed the normative auxiliary consumption as shown in the table below.

Table 25: Auxiliary energy consumption of LRPP for FY 2023-24

LRPP	Approved as per order of March 2023	Claim for FY 2023-24
Auxiliary energy consumption (%)	3.50%	3.50%

3.6.9. Auxiliary consumption for NRPP: The Hon'ble Commission had approved the auxiliary consumption for NRPP at 5% in the Tariff Order dated March 2023. It has achieved the actual auxiliary consumption within normative value.

3.6.10. APGCL has claimed the normative auxiliary consumption as shown in the table below.

Table 26: Auxiliary energy consumption of NRPP for FY 2023-24

NRPP	Approved as per order of March 2023	Claim for FY 2023-24
Auxiliary energy consumption (%)	5.00%	5.00%

3.6.11. APGCL humbly submits to Hon'ble Commission to kindly approve the actual auxiliary consumption claimed by APGCL.

4. Fixed Cost of the Plant

4.1. Annual fixed cost for FY 2023-24

4.1.1. The fixed cost of APGCL's power plants has been approved by AERC via Revised ARR order in Case No. 16/2022 dated 29th March 2023.

4.1.2. As per regulation 43.1 of the AERC Tariff regulations, 2021 the following components of fixed cost have been considered for True-up of the tariff for the power plant:

- (a) Return on Equity
- (b) Interest on Long Term Loan
- (c) Depreciation
- (d) Operation and Maintenance Expenses
- (e) Interest on Working Capital
- (f) Less: Non-Tariff Income

4.1.3. For the computation of the fixed components, the Petitioner has considered the principles provided in the AERC Regulations, 2021. These components have been discussed plant wise in detail in the following sections of the petition

4.2. Return on Equity (ROE)

4.2.1. The Hon'ble Commission in its regulation 34 of the AERC Regulations, 2021 has considered the pre-tax return on equity at 15.50% of equity capital.

4.2.2. The Plant wise Return in Equity has been shown below:

Table 27: Computation of Plant wise Return in Equity for FY 2023-24

		Rs. Cr	
Station	Particulars	Approved as per TO of March 2023	Claim for True Up
NTPS	Opening Equity	57.42	56.69
	Additional during Year	0.00	2.13
	Closing Equity	57.42	58.82
	Rate of Return	15.50%	15.50%
	Return on Equity	8.90	8.95
	Return on Equity for Effective Capacity	3.05	1.95
LTPS	Opening Equity	148.69	145.03
	Addition during Year	0.00	6.87
	Closing Equity	148.69	151.90
	Rate of Return	15.50%	15.50%
	Return on Equity	23.05	23.01
	Return on Equity for Effective Capacity	15.75	15.73
KLHEP	Opening Equity	154.42	147.97
	Addition during Year	0.00	4.16
	Closing Equity	154.42	152.13
	Rate of Return	15.50%	15.50%
	Return on Equity	23.94	23.26
LRPP	Opening Equity	80.63	65.85
	Addition during Year	0.00	2.38

Station	Particulars	Approved as per TO of March 2023	Claim for True Up
	Closing Equity	80.63	68.23
	Rate of Return	15.50%	15.50%
	Return on Equity	12.50	10.39
NRPP	Opening Equity	218.69	218.69
	Addition	0.00	0.14
	Closing Equity	218.69	218.83
	Rate of Return	15.50%	15.50%
	Return on Equity	33.9	33.91
	Total	102.28	99.52
	Total for Effective Capacity	89.14	85.23

4.2.3. APGCL prays to the Hon'ble Commission to kindly approve the plant wise Return on Equity as shown above.

4.3. Interest on Loan Capital

4.3.1. As per Regulation 35 of the Tariff Regulations, 2021, the Hon'ble Commission will consider interest on Loan capital on normative basis with repayment equal to depreciation allowed for that year and rate of interest will be the weighted average rate of interest calculated on the basis of the actual loan portfolio at the beginning of each year.

4.3.2. In view of the above, the Petitioner has computed the Interest on long term Loan on normative basis for FY 2023-24. The Petitioner has considered normative loan portfolio and the repayment shown is considered equal to the depreciation for FY 2023-24. The interest rate has been considered as the weighted average rate of actual interest rate applicable to APGCL at the beginning of FY 2023-24.

4.3.3. The finance charges are shown separately plant wise for FY 2023-24. The table below summarizes the interest on loan and finance charges considered for all its stations (at effective capacity for NTPS and LTPS).

Table 28: Computation of Plant wise Interest and finance charges for FY 2023-24

Rs. Cr

Station	Particulars	Approved as per TO of March 2023	Claim for True Up
NTPS	Net Normative Opening Loan	0.84	0.00
	Addition of normative loan during the year	0.94	0.58
	Normative Repayment during the year	1.43	1.53
	Net Normative Closing Loan	0.35	0.00
	Avg. Normative Loan	0.60	0.00
	Interest Rate	11.64%	10.01%
	Interest on Loan Capital	0.07	0.00
	Add: Bank Charges	0.00	0.00
	Net Interest on Loan Capital	0.07	0.00
	Net Interest on Loan Capital for Effective Capacity	0.02	0.00
LTPS	Net Normative Opening Loan	0.00	0.00

Station	Particulars	Approved as per TO of March 2023	Claim for True Up
	Addition of normative loan during the year	12.31	0.48
	Normative Repayment during the year	19.64	15.57
	Net Normative Closing Loan	0.00	0.00
	Avg. Normative Loan	0.00	0.00
	Interest Rate	11.64%	10.01%
	Interest on Loan Capital	0.00	0.00
	Add: Bank Charges	0.00	0.01
	Net Interest on Loan Capital	0.00	0.01
	Net Interest on Loan Capital for Effective Capacity	0.00	0.01
KLHEP	Net Normative Opening Loan	113.94	100.78
	Addition of normative loan during the year	17.25	3.08
	Normative Repayment during the year	23.79	22.92
	Net Normative Closing Loan	107.39	80.94
	Avg. Normative Loan	110.66	90.86
	Interest Rate	11.64%	10.01%
	Interest on Loan Capital	12.88	9.10
	Add: Bank Charges	0.00	0.01
	Net Interest on Loan Capital	12.88	9.11
LRPP	Net Normative Opening Loan	24.29	21.69
	Addition of normative loan during the year	0.70	0.00
	Normative Repayment during the year	2.67	12.01
	Net Normative Closing Loan	22.32	9.68
	Avg. Normative Loan	23.30	15.69
	Interest Rate	11.64%	10.01%
	Interest on Loan Capital	2.71	1.57
	Add: Bank Charges	0.00	0.00
	Net Interest on Loan Capital	2.71	1.57
NRPP	Net Normative Opening Loan	454.03	457.51
	Addition of normative loan during the year	0.00	0.44
	Normative Repayment during the year	37.50	42.23
	Net Normative Closing Loan	416.53	415.72
	Avg. Normative Loan	435.28	436.61
	Interest Rate	11.64%	10.01%
	Interest on Loan Capital	50.66	43.72
	Add: Bank Charges	0.00	0.00
	Net Interest on Loan Capital	50.66	43.72
	Total	66.32	54.41
	Total for Effective Capacity	66.27	54.41

4.3.4. APGCL submits that the loan details and interest rates applicable on PFC loans is submitted as part of **Annexure-5** of this document.

4.3.5. APGCL prays to the Hon'ble Commission to kindly approve the total interest and finance charges as shown above.

4.4. Capitalisation

4.4.1 The following Table shows the Station-wise Capitalisation as claimed by APGCL for FY 2023-24.

Table 29: Station wise Capitalisation approved vis a vis Capitalisation claimed for FY 2023-24

	Capitalisation approved by Commission in TO March 2023	Capitalisation claimed in this petition	Loan	Equity	Grant
NTPS	1.56	4.16	0.58	3.59	0.00
LTPS	13.7	5.27	0.48	4.79	0.00
KLHEP	18.68	8.55	3.08	4.75	0.72
LRPP	1.64	3.33	0.00	3.33	0.00
NRPP	0	0.58	0.44	0.14	0.00
	35.58	21.89	4.58	16.59	0.72

Rs. Cr

4.5. Depreciation

4.5.1. The Hon'ble Commission in its Tariff Regulations, 2021 has considered the principle as laid out in Regulation 33.

4.5.2. In view of the above, the Petitioner has computed the Depreciation considering Capital Cost of the asset admitted by the Commission with 10% salvage value. The table below summarizes the plant wise Depreciation considered for True-up of FY 2023-24.

Table 30: Summary of Depreciation claimed for FY 2023-24

Station	Particulars	Approved as per TO of March 2023	Claim for True Up
NTPS	Depreciation	1.45	1.55
	Less: Depreciation on assets funded by Grants	0.02	0.02
	Net Depreciation	1.43	1.53
	Net Depreciation for Effective Capacity	0.49	1.53
LTPS	Depreciation	20.22	16.02
	Less: Depreciation on assets funded by Grants	0.58	0.45
	Net Depreciation	19.64	15.57
	Net Depreciation for Effective Capacity	13.42	15.57
KLHEP	Depreciation	24.36	23.50
	Less: Depreciation on assets funded by Grants	0.57	0.57
	Net Depreciation	23.79	22.92
LRPP	Depreciation	13.75	14.58
	Less: Depreciation on assets funded by Grants	11.08	2.57
	Net Depreciation	2.67	12.01
NRPP	Depreciation	37.50	42.23

Rs. Cr

Station	Particulars	Approved as per TO of March 2023	Claim for True Up
	Less: Depreciation on assets funded by Grants	0.00	0.00
	Net Depreciation	37.50	42.23
	Total	85.03	94.26
	Total for Effective Capacity	77.88	

4.5.3. Further, APGCL humbly submits that entire depreciation claimed in True Up is at par with the depreciation charged in the Annual Accounts and any depreciation on decommissioned / retired units does not form part of the depreciation charged in the Annual Accounts. Hence, **the depreciation claimed is already at the effective capacity and further reduction of depreciation citing effective capacity is not justifiable.**

APGCL humbly submits the methodology of not including depreciation on decommissioned / retired units in annual accounts is evident at Note :1(H) of the IND AS Financial Statements for the FY 2023-24.

4.5.4. Hence, we humbly pray to the Hon'ble Commission to consider the same while approving True Up claim for depreciation and allow full recovery of the depreciation charged after reduction of depreciation on grants only and not further reduce the depreciation citing effective capacity.

4.5.5. Govt. of Assam vide Financial Sanction No: FS/42_2021-22(I)_06 dated 31.12.2021 and Financial Sanction No: FS/pe_2023-24(I)_33 dated 12.10.2023 (attached at **Annexure-6**) had already approved conversion of all cumulative grant given to APGCL into equity as on 31.03.2021 and 31.03.2023 respectively. The impact of such conversion has already been reflected in the Equity base admitted by the Commission. With regards to this, the closing grant approved by Hon'ble commission in the Tariff Order dated June 2024 for True up 2022-23 is considered for computing the depreciation on assets funded by grants.

4.5.6. APGCL prays to the Hon'ble Commission to kindly approve the plant wise Depreciation for FY 2023-24 as shown above.

4.6. Interest on Working Capital

4.6.1. As per Regulation 37 of the Tariff Regulations, 2021, the interest on working capital will be considered on normative basis.

4.6.2. As per the above regulations, the Petitioner has claimed normative interest on working capital. However, as APGCL does not have liquid fuel stock facility, it has not considered working capital on storage of liquid fuel. The rate of interest has been considered as interest rate equivalent to the normative interest rate of three hundred (300) basis points above the average State Bank of India MCLR (One Year Tenor) prevalent during the last available six months i.e., 8.80% + 3.00 % = 11.80%. The plant wise interest on working capital considered is shown in the table below:

Table 31: Summary of Interest on working capital claimed for FY 2023-24

			Rs. Cr
Station	Particulars	Approved as per TO of March 2023	Claim for FY 2023-24
NTPS	Fuel Cost for one month	3.83	7.08
	O&M Expenses for one month	4.86	1.06
	Maintenance Spares-30% of O&M	17.48	3.83
	Receivables for two months	18.96	16.79
	Total Working Capital Requirement	45.13	28.76
	Rate of interest	10.58%	11.80%
	Interest on Working capital	4.77	3.39
	Interest on Working capital on effective Capacity	1.64	
LTPS	Fuel Cost for one month	9.21	20.95
	O&M Expenses for one month	5.55	4.03
	Maintenance Spares-30% of O&M	19.97	14.49
	Receivables for two months	37.77	54.09
	Total Work ing Capital Requirement	72.52	93.55
	Rate of interest	10.58%	11.80%
	interest on Working capital	7.67	11.04
	interest on Working capital on effective Capacity	5.24	
KLHEP	O&M Expenses for one month	2.96	3.01
	Maintenance Spares-15% of O&M	5.33	5.42
	Receivables for two months	14.46	11.42
	Total Work ing Capital Requirement	22.75	19.84
	Rate of interest	10.58%	11.80%
	Interest on Working capital	2.41	2.34
LRPP	Fuel Cost for one month	10.02	22.03
	O&M Expenses for one month	2.68	2.68
	Maintenance Spares-30% of O&M	9.66	9.66
	Receivables for two months	30.90	55.32
	Total Work ing Capital Requirement	53.26	89.68
	Rate of interest	10.58%	11.80%
	interest on Working capital	5.63	10.58
NRPP	Fuel Cost for one month	7.82	17.71
	O&M Expenses for one month	2.03	4.02
	Maintenance Spares-30% of O&M	7.30	14.47
	Receivables for two months	41.06	62.10
	Total Work ing Capital Requirement	58.21	98.29
	Rate of interest	10.58%	11.80%
	Interest on Working capital	6.16	11.60
	Total	26.65	38.95
	Total for Effective Capacity	21.08	

4.6.3. APGCL prays to the Hon'ble Commission to kindly approve the plant wise interest on Working capital for FY 2023-24 as shown above.

4.7. Operation and Maintenance Expenses

4.7.1. Regulation 51 of the Tariff Regulations, 2021 does not provide for separate approval of Employee expenses, A&G expenses, and R&M expenses.

4.7.2. The Hon'ble Commission vide Order No. 03/2022 dated 20th August 2022 had given their judgement for NRPP as reproduced below:

" 7. After scrutinizing the Petition and related information submitted by APGCL, the Commission noted that the figures submitted by APGCL are estimated only. The Commission is of the view that in the absence of actual O & M cost (Audited), it may not be prudent to revise the norms only on the basis of submissions of APGCL.

8. However, APGCL is at liberty to place their claim at the time of true up with proper documentary evidence during the control period from FY 2022-23 to FY 2024-25 based on the audited data of O&M expenses and the Commission shall decide on the basis of the actual audited data. "

4.7.3. Based on the above Order of the Hon'ble Commission, APGCL had already submitted the actual O&M cost in the True-up of FY 2021-22 and FY 2022-23 for NRPP for approval and accordingly the Hon'ble Commission approved the same after prudence check. APGCL is now submitting the actual O&M Cost of NRPP for approval for FY 2023-24 in the True-up and humbly prays to the Commission to approve the same in continuation above judgement.

4.7.4. **Based on above Submission, APGCL has claimed the actual O&M cost of Rs. 48.23 Crore with respect to NRPP for FY 2023-24.**

4.7.5. In Para 11 (along with table 5) of Review Order dated 28.10.2024, the Commission has provided the detailed computation of normative O&M expenses for NTPS, LTPS & KLHEP for FY 2022-23 for the sake of clarity of APGCL.

4.7.6. In line with that APGCL has adopted the same methodology for arriving at the Normative **O&M expenses of NTPS, LTPS & KLHEP**. Normative O&M Expenses for FY 2023-24 has been computed by escalating Base O&M Expenses of FY 2022-23 by escalation factor of 5.25 %. Base O&M Expenses for FY 2022-23 have been determined by computing average of actual O&M Expenses approved for FY 2019-20 to FY 2021-22, which has then been escalated at respective years' approved O&M Expense escalation rates for FY 2020-21 and FY 2021-22 of 6.30%, to arrive at FY 2022-23 level.

Table 32: Normative O&M for FY 23-24 at full capacity

Sl. No	Particulars	Actual O&M Expenses considered for full capacity				Normative O&M Expenses	
		FY 2019-20	FY 2020-21	FY 2021-22	3 years Average (FY 2020-21)	FY 2022-23 (Base Year)	FY 2023-24
1	NTPS	43.79	45.54	60.01	49.78	55.69	58.62
2	LTPS	56.49	58.21	65.34	60.01	67.14	70.67
3	KLHEP	28.65	30.60	32.74	30.66	34.31	36.11

4.7.7. For **LRPP**, Normative O&M expense of Rs 32.19 Cr has been claimed in True-Up for FY 2023-24 as per Para 7.8.2, table 84 of Tariff order March 2023.

4.7.8. APGCL prays to the hon'ble commission to approve the O&M expenses for FY 2023-24 as shown in the table below.

Table 33: Operation and Maintenance claimed for FY 2023-24

Rs. Cr

Station	Approved TO 23-24 (Full Capacity)	Approved TO 23-24 (Effective Capacity)	Normative O&M for FY 23-24 at full capacity	Normative O&M capacity for True Up at effective capacity	Claim for True up
NTPS	58.28	20.00	58.62	12.75	12.75
LTPS	66.57	45.50	70.67	48.30	48.30
KLHEP	35.54	35.54	36.11	36.11	36.11
LRPP	32.19	32.19	32.19	32.19	32.19
NRPP	24.34	24.34	24.34	48.23	48.23
Total	216.92	157.57	221.92	177.59	177.59

4.7.9. APGCL humbly submits the audited actual allocation of O&M Expenses for all its plants. APGCL further submits that the O&M expenses claimed in each of the Stations is on the basis of actual expenses booked in Trial Balance of each individual station. Further, the common Employee Expenses, A&G Expenses, and R&M Expenses are allocated between stations on the basis of installed capacity in the table below:

Table 34: Audited actual allocation of O&M Expenses for FY 2023-24

Rs. Cr

As per audited financial statement for FY 2023-24 (Rs. Crore)					
Station	Employee	A&G	R&M	Special R&M	Total
NTPS	7.16	1.91	3.69		12.76
LTPS	27.20	9.59	10.83	14.02	61.64
KLHEP	22.81	5.54	7.32	19.11	54.78
LRPP	8.94	3.58	17.90	18.68	49.10
NRPP	30.97	9.60	8.23	2.16	50.96
Myntriang	2.58	0.41	1.56		4.55
Total	99.66	30.63	49.54	53.97	233.80

4.7.10. Further, APGCL has separately claimed Rs. 53.97 crore against special R&M for FY 2023-24.

4.7.11. APGCL prays to the Hon'ble Commission to kindly approve the plant wise O&M expenses for FY 2023-24 as shown above.

4.8. Impact of AERC (Payment of Fees etc.) Regulation, 2020

4.8.1. The Hon'ble Commission has notified the new AERC (Payment of Fees etc.) Regulations, 2020 which has led to a substantial increase in the Filing Fees of APGCL payable to AERC.

4.8.2. The tentative impact of the increase in the filing fees has been shown below:

Table 35: Impact of increase in AERC Fees claimed for FY 2023-24

Rs. Cr

Station	Approved in Tariff Order dated March 2023	Actual claim for FY 2023-24
NTPS	0.10	0.10
LTPS	0.10	0.10
KLHEP	0.0	0.0
LRPP	0.10	0.10
NRPP	0.0	0.00
Total	0.30	0.30

4.9. Actual Tax Claim

4.9.1. As per regulation 36 of the Tariff Regulations 2021, income tax as will be reimbursed per actual income tax paid, based on the documentary evidence submitted at the time of truing up.

4.9.2. APGCL has paid Rs. 13.53 Crores to Income Tax Department.

Table 36: Plant wise Tax on income claimed for FY 2023-24

Rs. Cr

Station	Tax on income claimed for FY 2022-23
NTPS	1.14
LTPS	3.67
KLHEP	0.77
LRPP	3.75
NRPP	4.21
Total	13.53

4.9.3. Income Tax Return Acknowledgement (ITR-6) for FY 2023-24 (AY 2024-25) annexed at **Annexure-7** with regards to above.

4.9.4. The Petitioner prays to the Hon'ble Commission to kindly approve the plant wise tax on income for FY 2023-24 as shown in the table above.

4.10. Special R&M

4.10.1. As per regulation 51.1 (a) of the Tariff Regulations 2021, Special R&M expenditure is to be considered separately from the O&M cost.

4.10.2. APGCL's expenditure under Special R&M was done for the following.

Table 37: Details of Special R&M claimed for FY 2023-24

Rs. Cr

Work Name	Approved as per Tariff Order dated March 2023	Approved as per Tariff Order dated June 24	Claimed in FY 2023-24	Remarks
NTPS				
Overhauling of Steam Turbine Unit 6 (Execution Part) excluding procurement of spares.	0.80	0.00	0.00	Spares procured. Material is in inventory. APGCL will claim the amount in True-up of the FY as and when the work is complete.
Procurement of Overseas spares for major overhauling of 2 nos. W301 Gas Turbine unit proposed to be carried out in 2023-24 used in GT #2 & #3	0.00	1.68	0.00	Dropped due to technical issue.
Procurement of spares for major overhauling of WHT#6 proposed to be carried out in 2023-24	0.00	0.90	0.00	Procurement completed. Amounting 77.35 lakhs. Material is in inventory. When the expenditure will be incurred, it will be claim for true up.
LTPS				
Overhauling of LTPS Unit -7	0.00	14.02	14.02 (approved in the TO for FY 2022-23)	Part expenditure of ₹ 0.98 Cr claimed in True-up of FY 2022-23 and approved by the Commission as well. The spillover amount is now claimed in the True-up of FY 2023-24.
Major Inspection works of Gas Turbine unit # 5	1.45	1.45	0.00	The overhauling work was deferred as LTPS was under shutdown due to force majeure fire incident from Dec’23 to Feb’24.
Overhauling of Generator and Exciter of GT unit # 5	1.00	1.00	0.00	
Procurement of spares for Major inspection of Gas Turbine unit # 5.	23.60	23.60	0.00	
KLHEP				
Capital Overhauling of 50 MW Francis type Fuji make Generator Turbine Unit-II - KLHEP	0	15.96	15.86	The work was proposed in two FYs. Procurement of spares was proposed in one FY and execution of the work was proposed in the other FY. Accordingly, work was approved in the FY 2020-21 for ₹ 15.10 Cr for

Work Name	Approved as per Tariff Order dated March 2023	Approved as per Tariff Order dated June 24	Claimed in FY 2023-24	Remarks
				procurement of spares and in the FY 2022-23 for ₹ 12.00 Cr for execution of the work. Major Overhauling of Unit-2 was delayed due to a delay in the execution of Major Overhauling of Unit-1 of KLHEP (due to Covid-19 outbreak) and the issue of replacement of the runner of Unit-2. Major Overhauling Work of Unit-2 started on 13.01.2023 and completed on 05.08.2023. Rs. 11.14 Crore (for spares) was claimed in True up 2022-23. Balance amount projected in FY 2023-24 (also approved in APR for FY 2023-24) . With respect to Procurement and execution works, balance amounts is now being claimed in FY 2023-24 True Up
Additional Capital Investment for Renovation work of damaged assets due to Landslide for KLHEP Plant	0	3.25	3.25	work completed.
LRPP				
Overhauling of Gas Engine units and Turbocharger of LRPP	0.00	23.82	17.44	Part amount claimed in True-up of FY 2022-23 and approved by the Commission as well. The spillover amount is now claimed in the True-up of FY 2023-24.
48,000 Running Hours Turbocharger Maintenance	7.77	7.77	1.24	PO has been issued to Wartsilla on 17.08.2023. The expected time of completion is March'25. Balance amount will be claimed next year.
Procurement of Special measuring instruments for Electrical Maintenance Works	1.60	1.60	0.00	Work is deferred to next MYT Control Period due to change in scope of work.
NRPP				
Combustion Inspection of GT	0.00	5.74	2.16	Original estimate was Rs18

Work Name	Approved as per Tariff Order dated March 2023	Approved as per Tariff Order dated June 24	Claimed in FY 2023-24	Remarks
unit of NRPP				Cr. After reconciliation final work value was 14.92 Cr. Rs 12.76 Cr was approved by Hon'ble commission in true up for FY 2022-23. and the balance Rs 2.16 Cr is claimed at True up for FY 23-24.
Total	36.22	100.79	53.97	

4.10.3. In view of the above regulations, the approved and actual number for Special R&M for FY 2023-24 are shown in the table below.

Table 38: Plant wise Special R&M for FY 2023-24

Rs. Cr

Station	Approved as per order of March 2023	Approved as per order of June 2024/ order dated 28.10.2024	Actual claim for FY 2023-24
NTPS	0.80	2.58	0.00
LTPS	26.05	40.07	14.02
KLHEP	0.00	19.21	19.11
LRPP	9.37	33.19	18.68
NRPP	0.00	5.74	2.16
Total	36.22	100.79	53.97

4.10.4. APGCL prays to the Hon'ble Commission to kindly approve the plant wise Special R&M for FY 2023-24 as shown in the table above.

4.11. Non-Tariff income

4.11.1. As per Regulation 46 of the Tariff Regulations, 2021, the non-tariff income shall be deducted from the Annual Fixed Cost in determining the Annual Fixed Cost of the Generation Company.

4.11.2. In view of the above regulations, the details of non-tariff income for FY 2023-24 are shown in the table below.

Table 39: Station-wise details of non-tariff income for FY 2023-24

Rs. Cr

Station	Approved as per order of March 2023	Actual claim for FY 2023-24
NTPS	6.58	5.84
LTPS	26.97	23.93
KLHEP	11.84	10.51
LRPP	0.00	0.00
NRPP	0.00	0.00
Total	45.39	40.26

4.11.3. As per audited accounts for FY 2023-24, total other income appeared as Rs. 85.69 Crore. This other income includes “delayed payment charges from APDCL” of Rs. 28.53 crore and excess found on physical verification of material stock” of Rs.16.90 crore.

4.11.4. The delayed payment surcharges of Rs. 28.53 Crore are w.r.t Bills raised to APDCL and respective delays in settling the bills. Since APDCL is at default in paying out bills, the interest raised to them should not be reimbursed to them in terms of other income. This will have no benefit to APGCL for the long outstanding bills pending with APDCL.

The matter is already addressed by MD APGCL in Hearing dated 22.10.2024 of draft MYT Regulation 2024. To this Member (Technical) assured that the matter shall be taken into consideration and the delayed payment surcharges will be treated separately. Hence the same has been deducted from non-tariff income claim.

4.11.5. At the time of transition to SAP ERP, the station wise Items of inventory were migrated on the basis of physical stock available at that point. However, due to certain technical reasons along with its various requirements and related end uses, certain items of inventory were not uploaded in the system even though the same was present in the books. Subsequently, a reconciliation meeting was carried out in Dec’23, the anomalies were identified and for ensuring proper store recording, the spare parts has been taken into inventory as excess found on physical verification. Hence the spares amounting ₹1690.36 lakhs which was left to be accounted at the time of legacy migration to SAP ERP were taken as inventory with corresponding credit to other income. Hence the same is not related to ARR and has been deducted from above claim.

4.11.6. Non-tariff income thus considered and claimed at Rs 40.26 Cr (85.69-28.53-16.90). APGCL prays to the Hon’ble Commission to approve the plant wise non-tariff income for FY 2023-24 as shown above.

5. Energy Charges

5.1. Fuel Price and Calorific Value

5.1.1. As per Regulation 10 of the Tariff Regulations 2021, ‘Fuel Price’ and ‘Calorific Value of Fuel’ are uncontrollable items. The actual values of ‘Fuel Price’ and ‘Calorific Value of Fuel’ are shown in the table below.

Table 40: Actual Plant wise GCV and Price of Gas for FY 2023-24

Station	Wt. Avg. Gross Calorific Value of Gas (kcal/SCM)	Wt. Avg. Price of Gas (Rs. /1000 SCM)
NTPS	9212.40	15054.47
LTPS	9741.24	20804.94
LRPP	9209.20	23637.38
NRPP	9212.40	13874.22

5.1.2. The Petitioner prays to the Hon’ble Commission to kindly approve the actual Price of Gas and GCV for NTPS, LTPS, LRPP and NRPP for FY 2023-24 as shown in the table above.

5.2. Fuel cost

5.2.1. The table below shows the plant wise approved fuel cost and the claimed fuel cost for FY 2023-24.

Table 41: Fuel cost of NTPS for FY 2023-24

Particulars	Unit	Approved as per order of March 2023	Claim for FY 2023-24
Gross Generation	MU	179.58	132.36
Heat Rate	kCal/kWh	3900.00	3927.40
GCV of gas	kCal/kWh	9251.93	9212.40
Overall Heat	G. cal.	700362.00	519827.04
Gas consumption	M. SCM	75.70	56.43
Price of Gas	Rs. /1000 SCM	6072.89	15054.47
Total cost of Gas	Rs. Crore	45.97	84.95

Table 42: Fuel cost of LTPS for FY 2023-24

Particulars	Unit	Approved as per order of March 2023	Claim for FY 2023-24
Gross Generation	MU	425.74	367.76
Heat Rate	kCal/kWh	3200.00	3200.00
GCV of gas	kCal/kWh	9959.34	9741.24
Overall Heat	G. cal.	1362355.20	1176828.80
Gas consumption	M. SCM	136.79	120.81
Price of Gas	Rs. /1000 SCM	8078.42	20804.94
Total cost of Gas	Rs. Crore	110.51	251.34

Table 43: Fuel cost of LRPP for FY 2023-24

Particulars	Unit	Approved as per order of March 2023	Claim for FY 2023
Gross Generation	MU	519.40	478.96
Heat Rate	kCal/kWh	2150.00	2150.00
GCV of gas	kCal/kWh	9235.46	9209.20
Overall Heat	G. cal.	1116700.82	1029754.11
Gas consumption	M. SCM	120.91	111.82
Price of Gas	Rs./1000 SCM	9944.57	23637.38
Total cost of Gas	Rs. Crore	120.24	264.31

Table 44: Fuel cost of NRPP of FY 2023-24

Particulars	Unit	Approved as per order of March 2023	Claim for FY 2023-24
Gross Generation	MU	732.69	699.18
Heat Rate	kCal/kWh	1951	2017.85
GCV of gas	kCal/kWh	9251.93	9212.40
Overall Heat	G. cal.	1429471.17	1410840.66

Particulars	Unit	Approved as per order of March 2023	Claim for FY 2023-24
Gas consumption	M. SCM	154.51	153.15
Price of Gas	Rs./1000 SCM	6072.89	13874.22
Total cost of Gas	Rs. Crore	93.83	212.48

5.2.2. The Petitioner prays to the Hon'ble Commission to kindly approve the fuel cost Price for NTPS, LTPS, LRPP and NRPP for FY 2023-24 as shown in the table above.

5.3. Incentives

5.3.1. Incentive for NTPS: As per regulation 53 of the Tariff Regulations 2021, incentive is payable for actual energy generation in excess of ex-bus energy corresponding to target PLF.

5.3.2. The target PLF of NTPS was 50% for claiming incentive as per the Tariff Regulations 2021. Actual PLF achieved considering effective installed capacity of 26 MW was 55.53% for FY 2023-24.

5.3.3. In view of the above, the Petitioner claims the incentive at a rate of 50 paise for NTPS as shown in the table below.

Table 45: Incentive claim for NTPS for FY 2023-24

Sl. No.	Station	Installed Capacity (MW)	Target PLF for allowing incentive (%)	Gross Generation with target PLF (MU)	Approved aux. consumption (%)	Net generation with target PLF (MU)	Actual PLF	Gross Generation (Actual) (MU)	Generation loss due to SLDC load	Deemed Gross Generation	Actual aux. consumption (%)	Net Generation (Actual) (MU)	Deemed net Generation	Ex-bus energy y eligible for incentive	Incentive (Rs Crore)
	1	2	3	4	5	6	7	8	9	10	11	12	13	14= (13-6)	15= 14 x 50 paise
1	NTPS	26.00	50%	113.88	4.5%	108.76	55.53%	132.36	8.13	140.49	8.50%	121.11	128.55	19.80	0.99

5.3.4. The SLDC certificate for the above loss of generation due to SLDC load restrictions is enclosed at **Annexure-8**.

5.4. Sharing of Gains & Losses

5.4.1. Regulation 10.2 of the MYT Regulations, 2021 specifies the controllable factors for Generating Stations and Regulation 12 specifies the treatment of sharing of gain or loss on account of such controllable factors.

5.4.2. O&M Expenses

5.4.2.1. APGCL humbly submits the sharing of (Gains)/Losses on account of O&M Expenses as shown in the following Table:

Table 46: Sharing of (Gains)/Losses for O&M Expenses for FY 2023-24

Rs. Cr

Particulars	Revised Normative	Actual Claim	Gain/ (Loss)	Increase in Terminal benefits	Sharing of Gains/ (losses)
	A	B	C=A-B	D	e= d + c/3
NTPS	12.75	12.61	0.14		0.05
LTPS	48.30	47.05	1.25		0.42
KLHEP	36.11	35.09	1.02		0.34
LRPP	32.19	30.02	2.17		0.72
NRPP	48.23	48.23	0.00		0.00
Total	177.59	173.01	4.58	0.00	1.53

5.4.3. **Fuel Cost**

5.4.3.1. APGCL submits the sharing of (Gains)/Losses on account of performance parameters and Fuel Cost, as shown in the following Table:

Table 47: Sharing of (Gains)/Loss on account of Fuel Parameters in the True-up for FY 2023-24

Rs. Cr

Station	Normative Cost	Actual Cost	Gain/ (Loss)	Sharing of Gains/ (losses)
	A	B	C= A-B	D=C/3
NTPS	84.95	98.79	-13.84	-4.61
LTPS	251.34	209.97	41.37	13.79
LRPP	264.31	262.42	1.89	0.63
NRPP	212.48	222.64	-10.16	-3.39
Total	813.08	793.82	19.25	6.42

5.4.4. **Auxiliary Consumption**

5.4.4.1. APGCL submits the sharing of (Gains)/Losses on account of Auxiliary Consumption, as shown in the following Table:

Table 48: Sharing of (Gain)/Loss on account of Auxiliary Consumption in the True-up for FY 2023-24

Rs. Cr

Station	Net Generation (MU) Normative A	Net Generation (MU) Actual B	ECR (Rs. /kWh) C= (Fuel Cost) *10/B	Gain/ (Loss) in MU D=B-A	Gain/ (Loss) E=D*C	Sharing of Gains/ (Losses) F=E/3
NTPS	126.40	121.11	6.701	-5.29	-3.55	-1.18
LTPS	347.53	339.98	7.219	-7.55	-5.45	-1.82
LRPP	462.19	466.93	5.712	4.74	2.70	0.90

Station	Net Generation (MU) Normative A	Net Generation (MU) Actual B	ECR (Rs. /kWh) C= (Fuel Cost) *10/B	Gain/ (Loss) in MU D=B-A	Gain/ (Loss) E=D*C	Sharing of Gains/ (Losses) F=E/3
NRPP	664.22	667.43	3.297	3.21	1.06	0.35
KLHEP	328.15	326.18	1.12	-1.97	-0.22	-0.07
Total	1928.50	1921.62		-6.87	-5.46	-1.82

5.4.5. The total sharing of Gains and Losses for FY 2023-24 has been summarised in the following Table:

Table 49: Total Sharing of (Gain)/Loss for FY 2023-24 (Rs. Crore)

Particulars	NTPS	LTPS	KLHEP	LRPP	NRPP	Total
Sharing of gains/(Losses) for O&M Expenses	0.05	0.42	0.34	0.72	0.00	1.53
Sharing of gains/(Losses) for Fuel Cost	-4.61	13.79	0	0.63	-3.39	6.42
Sharing of gains/(Losses) for Auxiliary Consumption	-1.18	-1.82	-0.07	0.90	0.35	-1.82
Grand Total	-5.74	12.39	0.26	2.25	-3.04	6.13

5.5. Reduction in Annual Fixed Charges

5.5.1. The actual PAF for LTPS, KLHEP and NRPP is lower than the normative PAF, hence the Annual Fixed Charges have been computed on pro-rata basis as shown in the following Table:

Table 50: Reduction of Fixed Costs for FY 2023-24

Particulars	PAF (%) - Normative	PAF (%) - Actual	AFC (Rs. Crore)	Allowable AFC (Rs. Crore)	Disallowed AFC (Rs. Crores)
NTPS	50%	67.27%	15.03	15.03	0.00
LTPS	50%	46.97%	84.51	79.39	5.12
KLHEP	85%	62.39%	103.11	75.68	27.43
LRPP	85%	88.54%	89.27	89.27	0.00
NRPP	85%	83.12%	186.07	181.95	4.12

Rs. Cr

5.6. Revenue from sale of power

5.6.1. The plant wise Revenue from Sale of Power for FY 2023-24 are as shown in the tables below.

Table 51: Plant wise Revenue from Sale of Power for FY 2023-24

Rs. Cr

Station	Approved as per TO of March 2023			As per Audited Financial Statement				Amount Claim for True Up
	Fixed/Capacity charges	Energy Charge	Net Approved ARR	Fixed/Capacity charges	Energy Charge	Incentive	Total Revenue	
NTPS	19.52	45.97	65.49	19.56	81.17		100.73	100.73
LTPS	79.10	110.51	189.61	79.08	245.43		324.51	324.51
KLHEP	43.36	43.36	86.72	31.98	36.53		68.51	68.51
LRPP	65.16	120.24	185.41	65.16	266.73		331.89	331.89
NRPP	152.55	93.83	246.38	152.52	220.07		372.59	372.59
MSHEP				--	8.24		8.24	-
Revenue Surplus True up 2021-22							-6.00	-
HQ Adjustment**							- 39.61	-
Total	359.70	413.92	773.61	348.30	858.18	0.00	1160.86	1198.23

** This adjustment relates to provision for reduced fixed charges on account of PAF.

5.6.2. The Petitioner prays to the Hon'ble Commission to approve the plant wise Sale of Power for FY 2023-24 as discussed in the table above.

6. Summary of submissions for True-up of FY 2023-24

6.1. Net Annual Revenue Requirement

6.1.1. The plant wise Net Annual Revenue Requirements for FY 2023-24 are as shown in the tables below.

Table 52: True-up of NTPS for FY 2023-24

Rs. Cr

Sl. No	Particulars	Approved as per TO of March 2023	Amount Claim for FY 2023-24
I	POWER GENERATION (MU)		
	Gross Generation	179.58	132.36
	Net Generation	171.50	121.11
	Auxiliary Consumption, Loss %	4.50%	8.50%
II	Fixed Charges		
	Operation & Maintenance Expenditure	20.00	12.75
	Increase in AERC Tariff Filing Fees	0.10	0.10
	Interest & Finance Charges	0.02	0.00
	Interest on working Capital	1.64	3.39
	Depreciation	0.49	1.53
	Return on Equity	3.05	1.95
	Income taxes	0	1.14
	Special R&M	0.80	0.00
	Less: Other Income	-6.58	-5.84
III	Total Fixed Charges	19.52	15.03

Sl. No	Particulars	Approved as per TO of March 2023	Amount Claim for FY 2023-24
IV	Fuel Cost	45.97	84.95
V	Total Annual Revenue Requirement	65.49	99.97
VI	Incentive for generation for FY 2023-24		0.99
VII	Sharing of (Gains)/Losses		5.74
VIII	Reduction in Fixed Cost on account of PAF		0.00
IX	Net ARR	65.49	106.71
X	Revenue from Sale of Power	65.49	100.73
XI	Revenue Gap (+) / Surplus(-)		5.98
XII	Per unit tariff (Rs./kWh)	3.82	8.81

Table 53: True-up of LTPS for FY 2023-24

Rs. Cr

Sl. No	Particulars	Approved as per TO of March 2023	Amount Claim for FY 2023-24
I	POWER GENERATION (MU)		
	Gross Generation	425.74	367.76
	Net Generation	402.32	339.98
	Auxiliary Consumption, Loss %	5.50%	7.55%
II	Fixed Charges		
	Operation & Maintenance Expenditure	45.50	48.30
	Increase in AERC Tariff Filing Fees	0.10	0.10
	Interest & Finance Charges	0.00	0.01
	Interest on working Capital	5.24	11.04
	Depreciation	13.42	15.57
	Return on Equity	15.75	15.73
	Income taxes	0	3.67
	Special R&M	26.05	14.02
	<u>Less: Other Income</u>	-26.97	-23.93
III	Total Fixed Charges	79.10	84.51
IV	Fuel Cost	110.51	251.34
V	Total Annual Revenue Requirement	189.61	335.85
VI	Incentive for generation for FY 2023-24		0.00
VII	Sharing of (Gains)/Losses		-12.39
VIII	Reduction in Fixed Cost on account of PAF		-5.12
IX	Net ARR	189.61	318.34
X	Revenue from Sale of Power	189.61	324.51
XI	Revenue Gap (+) / Surplus(-)		-6.17
XII	Per unit tariff (Rs./kWh)	4.71	9.36

Table 54: True-up of KLHEP for FY 2023-24

Rs. Cr

Sl. No	Particulars	Approved as per TO of March 2023	Amount Claim for FY 2023-24
I	POWER GENERATION (MU)		
	Gross Generation	390.00	329.80
	Net Generation	388.05	326.18
	Auxiliary Consumption, Loss %	0.50%	1.10%
II	Fixed Charges		
	Operation & Maintenance Expenditure	35.54	36.11
	Increase in AERC Tariff Filing Fees	0.00	0.00
	Interest & Finance Charges	12.88	9.11
	Interest on working Capital	2.41	2.34
	Depreciation	23.79	22.92
	Return on Equity	23.94	23.26
	Income taxes	0	0.77
	Special R&M	0.00	19.11
	<u>Less: Other Income</u>	-11.84	-10.51
III	Total Fixed Charges	86.71	103.11
IV	Fuel Cost	0.00	0.00
V	Total Annual Revenue Requirement	86.71	103.11
VI	Incentive for generation for FY 2023-24		0.00
VII	Sharing of (Gains)/Losses		-0.26
VIII	Reduction in Fixed Cost on account of PAF		-27.43
IX	Net ARR	86.71	75.42
X	Revenue from Sale of Power	86.71	68.51
XI	Revenue Gap (+) / Surplus(-)		6.91
XII	Per unit tariff (Rs./kWh)	2.23	2.31

Table 55: True-up of LRPP for FY 2023-24

Rs. Cr

Sl. No	Particulars	Approved as per TO of March 2023	Amount Claim for FY 2023-24
I	POWER GENERATION (MU)		
	Gross Generation	519.40	478.96
	Net Generation	501.22	462.19
	Auxiliary Consumption, Loss %	3.50%	3.50%
II	Fixed Charges		
	Operation & Maintenance Expenditure	32.19	32.19
	Increase in AERC Tariff Filing Fees	0.10	0.10
	Interest & Finance Charges	2.71	1.57

Sl. No	Particulars	Approved as per TO of March 2023	Amount Claim for FY 2023-24
	Interest on working Capital	5.63	10.58
	Depreciation	2.67	12.01
	Return on Equity	12.50	10.39
	Income taxes	0	3.75
	Special R&M	9.37	18.68
	<u>Less: Other Income</u>	0.00	0.00
III	Total Fixed Charges	65.17	89.27
IV	Fuel Cost	120.24	264.31
V	Total Annual Revenue Requirement	185.42	353.58
VI	Incentive for generation for FY 2023-24		0.00
VII	Sharing of (Gains)/Losses		-2.25
VIII	Reduction in Fixed Cost on account of PAF		0.00
IX	Net ARR	185.42	351.32
X	Revenue from Sale of Power	185.42	331.89
XI	Revenue Gap (+) / Surplus (-)		19.43
XII	Per unit tariff (Rs. /kWh)	3.70	7.60

Table 56: True-up of NRPP for FY 2023-24

Rs. Cr

Sl. No	Particulars	Approved as per TO of March 2023	Amount Claim for FY 2023-24
I	POWER GENERATION (MU)		
	Gross Generation	732.69	699.18
	Net Generation	696.05	664.22
	Auxiliary Consumption, Loss %	5.00%	5.00%
II	Fixed Charges		
	Operation & Maintenance Expenditure	24.34	48.23
	Increase in AERC Tariff Filing Fees	0.00	0.00
	Interest & Finance Charges	50.66	43.72
	Interest on working Capital	6.16	11.60
	Depreciation	37.50	42.23
	Return on Equity	33.90	33.91
	Income taxes	0	4.21
	Special R&M	0.00	2.16
	<u>Less: Other Income</u>	0.00	0.00
III	Total Fixed Charges	152.55	186.07
IV	Fuel Cost	93.83	212.48
V	Total Annual Revenue Requirement	246.38	398.54
VI	Incentive for generation for FY 2023-24		0.00
VII	Sharing of (Gains)/Losses		3.04
VIII	Reduction in Fixed Cost on account of PAF		-4.12

Sl. No	Particulars	Approved as per TO of March 2023	Amount Claim for FY 2023-24
IX	Net ARR	246.38	397.46
X	Revenue from Sale of Power	246.38	372.59
XI	Revenue Gap (+) / Surplus(-)		24.87
XII	Per unit tariff (Rs./kWh)	3.54	5.98

6.2. Summary

6.2.1. The summary of the True-up for FY 2023-24 For APGCL is as shown below.

Table 57: True-up of APGCL for FY 2023-24

Rs. Cr

Sl. No	Particulars	Approved as per TO of March 2023	Amount Claim for FY 2023-24
I	POWER GENERATION (MU)		
	Gross Generation	2247.41	2008.05
	Net Generation	2159.14	1913.68
	Auxiliary Consumption, Loss %	3.9%	4.7%
II	Fixed Charges		
	Operation & Maintenance Expenditure	157.57	177.59
	Increase in AERC Tariff Filing Fees	0.30	0.30
	Interest & Finance Charges	66.27	54.41
	Interest on working Capital	21.08	38.95
	Depreciation	77.88	94.26
	Return on Equity	89.14	85.23
	Income taxes	0.00	13.53
	Special R&M	36.22	53.97
	Less: Other Income	-45.39	-40.27
III	Total Fixed Charges	403.06	477.98
IV	Fuel Cost	370.55	813.08
V	Total Annual Revenue Requirement	773.61	1291.06
VI	Incentive for generation for FY 2023-24	0.00	0.99
VII	Sharing of (Gains)/Losses		-6.13
VIII	Reduction in Fixed Cost on account of PAF		-36.67
IX	Net ARR	773.61	1249.25
X	Revenue from Sale of Power	773.61	1198.23
XI	Revenue Gap (+) / Surplus(-)	0.00	51.02
XII	Per unit tariff (Rs./kWh)	3.58	6.53

6.2.2. The Petitioner prays to the Hon'ble Commission to kindly approve the plant wise Net Annual Revenue Requirement for FY 2023-24 as discussed in the tables above.

6.3. Adjustment of Revenue Gap / Surplus

6.3.1. The plant wise Revenue Gap / Surplus and for APGCL as a whole are shown in the table below.

Table 58: Revenue Gap / Surplus amount of APGCL for FY 2023-24

Rs. Cr

Particulars	NTPS	LTPS	KLHEP	LRPP	NRPP	APGCL as a whole
	Amount claimed for True-Up					
Total Cost	106.71	318.34	75.42	351.32	397.46	1249.25
Revenue from Sale of Power	100.73	324.51	68.51	331.89	372.59	1198.23
Revenue Gap (+) / Surplus (-)	5.98	-6.17	6.91	19.43	24.87	51.02

6.3.2. In view of the above, APGCL has not claimed the carrying cost for APGCL as a whole. The Total True-up Claim is shown in the table below.

Table 59: Total True-up Claim of APGCL for FY 2023-24

Rs. Cr

True-up Claim	FY 2023-24
Revenue Gap for 2023-24	51.02
Carrying /(holding) cost for FY 2023-24 @ 11.53% (half Year)	2.94
Carrying /(holding) cost for FY 2024-25 @ 11.53% (Full Year)	5.88
Carrying /(holding) cost for FY 2025-26 @ 11.53% (half Year)	2.94
Cumulative Revenue Gap	62.78

6.3.3. The Petitioner prays to the Hon'ble Commission to approve the total True-up Claim including carrying cost for FY 2023-24 as discussed in the table above.

6.4. Mechanism of recovery of Surplus/Gap of FY 2023-24

6.4.1. APGCL humbly submits that the revenue gap obtained for FY 2023-24 may be allowed to be recovered from APDCL in 12 equal monthly instalments in FY 2025-26, over and above the tariff for FY 2025-26.

APPEAL FOR ANNUAL PERFORMANCE REVIEW FOR FY 2024-25
TO
ASSAM ELECTRICITY REGULATORY COMMISSION



Prepared by
ASSAM POWER GENERATION CORPORATION LTD
Bijulee Bhawan, Paltanbazar
Guwahati – 781 001

AFFIDAVIT – ANNUAL PERFORMANCE REVIEW

BEFORE THE ASSAM STATE ELECTRICITY REGULATORY
COMMISSION, GUWAHATI.

Petition No. –

Case No.
(to be filed by the Office)

IN THE MATTER OF

Filing of Annual Performance Review of APGCL's power stations for FY 2024-25.

AND

IN THE MATTER OF

Assam Power Generation Corporation Limited
Bijulee Bhawan, Paltanbazar,
Guwahati-781 001.

Petitioner

I, Sri Abhijit Saha, Son of Ajay Kumar Saha, age 41 years, residing at Manika Nagar R G Baruah Road, Guwahati - 781005, do solemnly affirm and say as follows:

I am the General Manager (HQ) i/c of Assam Power Generation Corporation Limited, the petitioner in the above matter and am duly authorized by the said Petitioner to make this affidavit for and on behalf of the Assam Power Generation Corporation Limited.

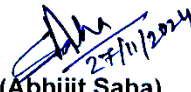
The Statement made in the Petition based on information received from official records and I believe them to reflect truly, and no material has been concealed from the statements so made or documents or supporting data etc. attached.

Solemnly affirm at Guwahati on 27th November' 2024 that the contents of this affidavit are true to my knowledge, no part of it is false or no material has been concealed therefore and misleading material included therein.

Place: Guwahati

Date: 27.11.2024

Deponent


27/11/2024

(Abhijit Saha)
General Manager (HQ) i/c,
Assam Power Generation Corporation Ltd.

BEFORE THE HON'BLE ASSAM ELECTRICITY REGULATORY COMMISSION

FILINGNO.....

CASENO.....

IN THE MATTER OF:

Petition for Annual Performance Review of the FY 2024-25

AND IN THE MATTER OF:

Assam Power Generation Corporation Limited incorporated under the provisions of the Companies Act, 1956 and having its registered office in the State of Assam

THE HUMBLE APPLICANT ABOVE NAMED MOST RESPECTFULLY SHEWETH:

- i. That the Assam Power Generation Corporation Limited, hereinafter named as APGCL, is a successor corporate entity, formed in pursuant to the notification of the Government of Assam, notified under sub-sections (1), (2), (5), (6) and (7) of Section 131 and Section 133 of the Electricity Act 2003 (Central Act 36 of 2003), for the purpose of transfer and vesting of functions, properties, interests, rights, obligations and liabilities, along with the transfer of Personnel of the Board to the successor corporate entities.
- ii. That the APGCL is a company incorporated with the main object of generation of electricity in the state of Assam.
- iii. That the APGCL submitted petitions for ARR and tariff for the FY 2024-25 to the AERC on 29/11/2023.
- iv. That the AERC declared tariff for FY 2024-25 on 27/06/2024 with effectuation date from 01/04/2024.
- v. That the licensee is filing the Petition for Annual Performance Review for FY 2024-25 as per relevant regulation.

Place: Guwahati

Date: 27-11-2024

Deponent



(Abhijit Saha)

**General Manager (HQ) i/c,
Assam Power Generation Corporation Ltd.**

7. Revised Capital Investment Plan of NTPS, LTPS, KLHEP, LRPP and NRPP for FY 2024-25

7.1. Regulatory provisions

- 7.1.1. The Hon'ble Commission in its Tariff regulations 2021 has stated the following on Capital Investment Plan for generating companies for the control period from FY 2022-23 to FY 2024-25. The same is reproduced below for ready reference:

"6 Capital Investment Plan

6.1 The Generating Company, Transmission Licensee, SLDC Business and Distribution Licensee shall submit a Capital Investment Plan for the entire Control Period, as part of the MYT Petition as per the timeline specified in this Regulation and accompanied by the Fee required for processing of Investment plan, as specified in AERC (Payment of Fee) Regulations, 2020 as amended from time to time.

6.2 The Capital Investment Plan for a generating company shall be based on planned generation capacity growth and shall contain among other things the following (i) generation forecasts; (ii) future performance targets; (iii) proposed efficiency improvement measures; (iv) saving in operating costs; (v) plan for reduction in per unit/per MW cost of generation (vi) financial statements (which include balance sheet, profit and loss statement and cash flow statement) - current and projected (at least for the control period duration) along with basis of projections; (vii) any other new measure to be initiated by the Generating Company e.g. IT initiatives, third party energy audit, safety initiatives etc."

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6.15 In case the capital expenditure is required for emergency work which has not been approved in the Capital Investment Plan, the licensee shall submit an application, containing all relevant information along with reasons justifying emergency nature of the proposed work, seeking approval by the Commission. The licensee shall take up the work prior to the approval of the Commission provided that the emergency nature of the scheme has been certified by its Board of Directors.

6.16 The generation company and the licensee shall submit all information / data as required by the Commission for necessary approval of the Capital Investment plan.

- 7.1.2. In accordance with the regulatory requirements, APGCL is submitting a revised Capital Expenditure Plan for APGCL for the Control Period FY 2024-25 for approval from the Hon'ble Commission.

8. Revised Capital Expenditure Plan – Existing Projects

8.1. Revised Capital Expenditure Plan of Existing Projects

- 8.1.1. In continuation of successful execution of earlier Renovation and Modernisation (R&M) schemes, it has been proposed for implementation of a comprehensive R&M schemes for LTPS, NTPS, KLHEP, LRPP and NRPP covering the FY 2024-25. These R&M schemes have been necessitated in order to ensure maximum reliability and availability of the existing units of NTPS, LTPS, KLHEP, LRPP & NRPP to maximize generation. The R&M of power stations has been considered to be the most attractive economic option for the Company. R&M schemes are aimed at improving generation, reliability and availability of generating units.
- 8.1.2. APGCL hereby petitions for a revised Capital Expenditure Plan for its Existing Plants to the Hon'ble Commission.

8.2. Revised Capital Expenditure Plan of NTPS

- 8.2.1. The following capital expenditure Plan is proposed for Namrup Thermal Power Station for the FY 2024-25.

Table 60: Revised CAPEX plan proposed for NTPS in FY 2024-25

SL NO	Description of Works	FY 2024-25		Present Status	Remarks
		Approved by Commission (₹ in Lakhs)	Revised Proposal (₹ in Lakh)		
A	Electro-Mechanical				
1	30 M high Mast Lighting System (complete set)	12.00	17.00	Tender for the work floated to be soon. Work is expected to be completed by Mar'25	
2	Renovation of damaged sludge removing system of water clariflocculation system at Dillighat water Intake for the purpose of better water treatment	0.00	16.15	Earlier w.o cancelled. New tender floated & evaluated. To be placed in TPC for approval	Under process
3	Renovation of damaged drinking water supply pipeline from DM Plant to WHP residential colony & officers' colony at Pahar line	0.00	12.00	It was approved for the FY 2023-24. Work under Process. To be completed by March'2025.	
4	Construction of dedicated 2 (two) nos. of 33 KV APGCL Bay at 220 KV GSS, AEGCL, Namrup	0.00	160.00	Order placed, work in progress.	Delayed due to fund constraint
B	IT				
5	ERP Implementation	65.00	0.00		
	Total (In Lakhs)	77.00	205.15		

8.3. Revised Capital Expenditure Plan of LTPS

8.3.1. The following capital expenditure Plan is proposed for Lakwa Thermal Power Station for the FY 2024-25:

Table 61: Revised CAPEX plan proposed of LTPS for FY 2024-25

SL NO	Description of Works	FY 2024-25		Status	Remarks
		Approved by Commission (₹ in Lakhs)	Revised Proposal (₹ in Lakh)		
A	Electromechanical				
1	Overhauling of HPBFP with mandatory spares	0.00	240.00	P.O placed on 07/9/2024	PO already issued on 07.09.2024.
2	Procurement and installation and commissioning of 132 KV SF6 Breaker (05 nos), spring charge mechanism along with upgradation of Control Panel.	0.00	350.00		It was approved in the TO of March"2022.However, procurement of 03 nos of breaker completed in FY 2024-25.
3	Servicing of Diverter Damper (DD) Complete & its actuator gearbox along with supply of spares	40.00	0.00	Dropped due to fund constraint.	Dropped due to fund constraint.
4	Replacement of battery bank charger panel & DCDB panel for GT unit 5,6,7	150.00	0.00		Dropped due to fund constraint.
5	Major overhauling of Generator transformer ,7.5 MVA 132/3.3 KV station transformer 1&2	20.00	79.00		Overhauling of ST-1 done in 29/12/2022. However, overhauling of ST-2 could not be done due to technical issue.
6	Procurement of a new Silica analyser for SWAS.	12.00	0.00	Dropped due to fund constraint.	Dropped due to fund constraint.
7	Major overhauling of Generator transformer ,30 MVA 11/132KV of GT unit #5 and #6 along with oil filtration	25.00	0.00	Deferred due to fund constraints	Dropped due to fund constraint.
8	Field Instruments of C&I	10.00	0.00	Dropped due to fund constraint.	Dropped due to fund constraint.
9	Procurement of Intake Pump	25.00	80.00	Completed.	Completed. Amount increased as during the execution of the work 2 more pumps were procured.
10	Up-gradation of illumination system of WHRP.	10.00	10.00	Delayed due to fund constraint.	under process

SL NO	Description of Works	FY 2024-25		Status	Remarks
		Approved by Commission (₹ in Lakhs)	Revised Proposal (₹ in Lakh)		
11	Procurement, erection, testing and commissioning of High Mast Tower for illumination in the entire Ph-II Powerhouse and Switchyard area. 4 (Four) No.s	60.00	60.00	Delayed due to fund constraint.	under process
12	Procurement of spares for Ingersoll rand Instrument Air Compressor # 1, 2 & 3	5.00	0.00	Dropped due to fund constraint.	Dropped due to fund constraint.
13	Procurement of fan blade Assembly for 4DRS2 Dresser - Rand Heat exchanger of Gas Compressor #6, 7 or 8.(02 set)	35.00	0.00	Dropped due to fund constraint.	Dropped due to fund constraint.
14	Inspection servicing and maintenance of 4RDS2 Gas compressor #8 by OEM DresserRand	10.00	0.00	Dropped due to fund constraint.	Dropped due to fund constraint.
15	Procurement of one 500KVA 33/0.4kV transformer.	7.70	0.00	Dropped due to fund constraint.	Dropped due to fund constraint.
16	Procurement of Transformer oil filtration machine	35.20	0.00	Dropped due to fund constraint.	Dropped due to fund constraint.
17	Procurement of one 2.5 MVA 33/11 KV Transformer.	35.00	0.00	Dropped due to fund constraint.	Dropped due to fund constraint.
18	Procurement of Switchyard and Colony equipment for renovation and upgradation of existing old system	30.00	0.00	Dropped due to fund constraint.	Dropped due to fund constraint.
19	Procurement of upgraded lubricating system for gas compressor (Xperlube system)	125.00	125.00	Completed	completed.
20	Revamping of existing natural gas & water coolers of GC-6,7,8	0.00	88.00	Work completed in FY 2024-25 due to delay in arrangement of fund.	Completed in FY 2024-25.

SL NO	Description of Works	FY 2024-25		Status	Remarks
		Approved by Commission (₹ in Lakhs)	Revised Proposal (₹ in Lakh)		
B	Civil				
21	Layout of LTPS Plant with supply of all proper drawings	0.00	6.00	Work is deferred to FY 2023-24 due to fund constraints. PO is already Placed. Work to be completed by March23	It was approved in the TO of 2022-23 & APR of 2023-24. However, the work got delayed due to fund constraint and completed in FY 2024-25
22	Deep tube well water supply system inside the power plant at LTPS, Maibella (Including boring, supplying, and fitting of pump set up with all pipeline and fittings, construction of filter chamber and supply of all filter materials.)	0.00	30.00	Work is deferred to FY 2023-24 due to fund constraints. PO is already Placed. Work to be completed by March24	It was approved in the TO of 2022-23 for an amount of Rs 55 lakhs. However, the amount revised to Rs 30 lakhs in APR of 2023-24 as per Board approval & the work completed in FY 2024-25
23	Construction of paver block road from main road in front of army canteen to newly constructed multi storied building inside LTPS residential colony.	0.00	35.00	Work is deferred to FY 2023-24 due to fund constraints. PO is already Placed. Work to be completed by March25	It was approved in the TO of 2022-23 and APR of 2023-24 for an amount of Rs 25 lakhs. The work delayed due to fund constraint and completed in FY 2024-25. Revised estimate is due to price escalation. Justification shall be provided at the time of true up as per direction of Tariff Order 2024-25
24	Renovation of children park and construction of surrounding drain along with cover slabs at LTPS, Maibella	0.00	20.00	Work is deferred to FY 2023-24 due to fund constraints. PO is already Placed. Work to be completed by March25	It was approved in the TO of 2022-23 & APR of 2023-24. However, the work got delayed due to fund constraint and completed in FY 2024-25
25	Development and repairing of roads inside LTPS residential colony.	15.00	0.00	Work is deferred to FY 2024-25 due to fund constraint.	Dropped due to fund constraint
26	Repairing of quarters at LTPS residential colony.	30.00	0.00	Work Complete for FY 2023-24.	Dropped due to fund constraint

SL NO	Description of Works	FY 2024-25		Status	Remarks
		Approved by Commission (₹ in Lakhs)	Revised Proposal (₹ in Lakh)		
27	Renovation of water supply pipelines and all fittings at LTPS residential colony and Power Plant	0.00	30.00	PO is already Placed. Work to be completed by March24	Work approved in the MYT Order for FYs 2022-25 for Rs. 10 Lakh in each year of the 3 years of control period. However, APGCL completed the work in FY 2024-25 clubbing all the jobs for each year together in the FY 2024-25.
28	Repairing of water pump house building, development of surrounding areas of water supply system of LTPS	0.00	7.00	PO is already Placed. Work to be completed by March24	Approved in FY 2023-24. However, completed in FY 2024-25 due to fund constraint.
29	Development of boundary walls around LTPS Colony	0.00	20.00	PO is already Placed. Work to be completed by March24	Approved in FY 2023-24. However, completed in FY 2024-25 due to fund constraint.
30	Renovation of Erector's Hostel at LTPS	15.00	0.00	Dropped due to fund constraint	Dropped due to fund constraint
31	Providing of boundary fencing for the residential quarters of LTPS	37.88	37.88		Completed
32	Repairing of Administrative office building of LTPS	0.00	15.00	PO is already Placed. Work to be completed by March24	Approved in FY 2023-24. However, completed in FY 2024-25 due to fund constraint.
B	IT				
33	ERP Implementation	145.00	292.00		
	Total (In Lakhs)	877.78	1524.88		

8.4. Revised Capital Expenditure Plan of KLHEP

8.4.1. The following Revised Capital Expenditure Plan is proposed for Karbi Langpi Hydro Electric Power Station for the FY 2024-25.

Table 62: Revised CAPEX plan proposed of KLHEP for FY 2024-25

SL NO	Description of Works	FY 2024-25		Status	Remarks
		Approved by Commission (₹ in Lakhs)	Revised Proposal (₹ in Lakh)		
A	Electromechanical				
1	Spare for Inspection & Repair of KLHEP units	40.00	40.00	Under process	
2	Replacement of Broken Cable Tray in 220 KV Switchyard area.	20.00	60.00	Work for FY 2022-23 & 2023-24 not	Revised as per present site conditions. Delay due

SL NO	Description of Works	FY 2024-25		Status	Remarks
		Approved by Commission (₹ in Lakhs)	Revised Proposal (₹ in Lakh)		
				done. The whole work is proposed to be done in FY 2024-25	to fund constraint.
3	Design, Supply and installation & Commissioning of extension in the existing 33 KV outdoor Switchyard for Power evacuation from 13.5 MW MSHEP and Station auxiliary power supply to 2X50 MW KLHEP Powerhouse and Project Area	250.00	0.00	Dropped	Dropped
4	Renovation and Refurbishment of 130T EOT Crane with redesigned control system.	60.00	60.00	Under process	Tendering process complete and under evaluation
5	Replacement of all 2X50 Mw Generator Control and Relay Panel	350.00	0.00	Work deferred due to fund constraint	2600 lakh. Will be initiated on 2025-26 due to PSDF scheme is kept in abeyance till 31/3/2025
6	Cooling water supply system for Generator Turbine and Transformer	150.00	0.00	Deferred due to exploring new technology	
7	Design, Supply and installation & Commissioning Bay Extension in the existing 220KV KLHEP Switchyard for ideal Charging of 16 MVA Bharat Bijlee make 220/33KV transformer.	100.00	100.00	Tender floated	Tender floated
8	Upgradation of Transformer capacity and substation at KLHEP Lengery	75.00	75.00	May be dropped	Handover of 33/11 KV transformer to APDCL may be done.
9	Procurement of 3 nos of generator transformer	1000.00	1000.00	Tender evaluation completed	Board Approval Pending
B Civil					
10	Roof leakage treatment, Boundary wall and fencing, painting of penstock pipes, checking of penstock welding joints etc	0.00	40.00	Completed vide w.o no 3/4/2024	Completed on 26/06/2024
11	Chain link fencing around the premises, repairing of old civil store at Amtreng etc	20.00	0.00	Dropped due to fund constraint.	Dropped due to fund constraint
12	Colony road, quarter repairing, construction of new multi storey residential building etc	170.00	0.00	Dropped due to fund constraint.	Dropped due to fund constraint.
13	Security barrack, staircase or permanent foot bridge, hydraulic oil for powerpack, painting of radial gates, drain at quarry no. 1&2 etc	150.00	0.00	Dropped due to fund constraint.	
14	Boundary wall around the premises, repairing of old electromechanical store etc	50.00	50.00	completed	Completed on 10/04/2024

SL NO	Description of Works	FY 2024-25		Status	Remarks
		Approved by Commission (₹ in Lakhs)	Revised Proposal (₹ in Lakh)		
15	water supply system for valve house, beatification valve house etc	15.00	0	Dropped due to fund constraint.	
16	Construction of new watch tower at electromechanical store etc	10.00	0	Dropped due to fund constraint.	
B	IT				
17	ERP Implementation	149.00	301.00		
	Total (In Lakhs)	2609.00	1726.00		

8.5. Revised Capital Expenditure Plan of LRPP

8.5.1. The following Revised Capital Expenditure Plan is proposed for Lakwa Replacement Power Project for the FY 2024-25.

Table 63: Revised CAPEX plan proposed of LRPP for FY 2024-25

SL NO	Description of Works	FY 2024-25		Status	Remarks
		Approved by Commission (₹ in Lakhs)	Revised Proposal (₹ in Lakh)		
A	Civil				
1	Deep tube well water supply system for to support the river water supply system at LTPS, Maibella.(including boring, supplying and fitting of pump set up with all pipeline and fittings)	35.00	0.00	Dropped due to fund constraint.	
2	Development and repairing of roads inside LTPS residential colony.	10.00	0.00	Dropped due to fund constraint.	
B	IT				
3	ERP Implementation	104.00	210.00		
	Total (In Lakhs)	149.00	210.00		

8.6. Revised Capital Expenditure Plan of NRPP

8.6.1. The following Revised Capital Expenditure Plan is proposed for Namrup Replacement Power Project for the FY 2024-25.

Table 64: Revised CAPEX plan proposed of NRPP for FY 2024-25

SL NO	Description of Works	FY 2024-25		Status	Remarks
		Approved by Commission (₹ in Lakhs)	Revised Proposal (₹ in Lakh)		
1	ERP Implementation	0.00	296.00		
	Total (In Lakhs)	0.00	296.00		

9. ERP implementation

9.1. Capital investment

9.1.1. Enterprise Resource Planning (ERP) Project is part of ADB Loan 4029, financed under Assam Power Sector Investment Program (APSIP) - Tranche 3.

9.1.2. Current Status of ERP implementation is shown in below table.

Package	Status
Lot 1: Supply, Configuration, Integration, Installation, Implementation & Support of ERP Application Software for APGCL.	<ul style="list-style-type: none"> ✓ Contract awarded to M/s Accenture Solutions Pvt. Ltd. ✓ Contract signed on 31st July 2019. ✓ Effective date of Contract: 24th September, 2019. • ERP was declared Go-Live on 1st Dec'2022. Transactions started from 5th Dec'2022. ✓ Contract Variation signed on 14th June 2024. • Application Maintenance Support (AMS) started from 1st December 2022. Presently, Project is in AMS phase (Year-2 Qtr-4).
Lot 2: Managing and Hosting APGCL SAP ERP on Cloud.	<ul style="list-style-type: none"> ✓ Contract awarded to M/s CtrlS Datacentres Ltd., India. ✓ Contract Signed date: 18th January 2022. ✓ Effective date: 25th January 2022. • Annual Maintenance Contract (AMC) started on 1st November 2022. At present the project is in AMC phase (Year-3 Qtr-1).
Lot 3: Supply, Installation, Commissioning and Warranty for desktop, laptops, printers, scanners, related accessories, local area networking equipment and setup along with related systems software and cabling in APGCL locations.	<ul style="list-style-type: none"> ✓ Contract awarded to M/s Interlace India Pvt. Ltd. ✓ Contract Signed on: 24th August 2022. ✓ Effective date of Contract: 15th September 2022. ✓ Contract Amendment Date: 29th September 2022. ✓ Supplementary Contract signed on: 20th November 2023. • Annual Maintenance Contract (AMC) started from 1st Jan, 2024. At present, the said Lot is in Year-1 of AMC.
Lot 4: Installation and establishing Network connectivity between Data Centre (DC), Disaster Recovery(DR) and APGCL Locations.	<ul style="list-style-type: none"> ✓ Contract awarded to M/s Bharti Airtel Limited ✓ Contract Signed on: 11th January 2023. ✓ Effective date of Contract: 12th January 2023. • Annual Maintenance Contract (AMC) of ERP Lot-4 started on 1st June 2023. AMC phase is ongoing at present (Year-2 Qtr-1).

9.1.3. The total financial impact is shown in the table below:

Table 65: Financial impact of ERP implementation and Consultancy

Rs. Cr

Particulars	Revised Projection		
	FY 2024-25 H1	FY 2024-25 H2	FY 2024-25
	Equity	Equity	Equity
ERP Implementation	6.79	4.2	10.99
Total	6.79	4.2	10.99

9.1.4. The financial impact of ERP implementation and consultancy services is shown in the table below.

Table 66: Revised financial impact of ERP implementation and Consultancy plant wise

Rs. Cr

Particulars	Approved By Commission	Revised Projection
	FY 2024-25	FY 2024-25
	Equity	Equity
NTPS	2.48	0.00
LTPS	5.55	2.92
KLHEP	5.71	3.01
LRPP	3.75	2.10
NRPP	0.00	2.96
Total	17.49	10.99

9.1.5. The financial impact of ERP implementation and Asset valuation services are capitalized station wise in the FY 2024-25 as shown above.

10. SUMMARY OF THE REVISED CAPITAL EXPENDITURE PLAN

10.1. Proposed Capex

10.1.1. As per the proposals given in the above sections for existing projects, total proposed year wise revised capital expenditure during the period from FY 2024-25 of APGCL is as given below:

Table 67: Summary of revised capital expenditure plan for FY 2024-25

Existing Projects	FY2024-25 (in Lakh)		
	Equity	Loan	Grant
Revised CAPEX Plan			
NTPS	205.15	0.00	0.00
LTPS	1524.88	0.00	0.00
KLHEP	1726.00	0.00	0.00
LRPP	210.00	0.00	0.00
NRPP	296.00	0.00	0.00
Total	3962.03	0.00	0.00

11. Present status of NTPS, LTPS, KLHEP, LRPP and NRPP

Table 68: Present Status of NTPS Units

Unit No.	Effective capacity (MW)	Present Status
2 (GT)	17	Both units are available and generating power depending on availability of natural gas and load demand
6 (WHRU)	9	
Total	26	

Table 69: Present Status of LTPS Units

Unit No.	Effective capacity (MW)	Present Status
5 (GT)	20	Units are available and generating power depending on availability natural of gas and load demand
6 (GT)	20	
7 (GT)	20	The unit is under shutdown from 8 th April'24 due to damaged rotor. LOI has been issued to OEM for restoration of the unit on 11.11.2024. The unit is expected to resume operation after repairing by the end of February'25.
8 (STG)	37.2	Unit is available and generating power as per availability of mother units
Total	97.20	

Table 70: Present Status of KLHEP Units

Unit No.	Installed Capacity (MW)	Present Status
1	50	Units are available and generating power depending on availability of water and load demand
2	50	
Total	100	100

Table 71: Present Status of LRPP Unit

Unit No.	Installed Capacity (MW)	Present Status
1	9.965	All units are available and generating power depending on the availability of gas and load demand
2	9.965	
3	9.965	
4	9.965	
5	9.965	
6	9.965	
7	9.965	
Total	69.755	

Table 72: Present Status of NRPP Units

Unit No.	Installed Capacity (MW)	Present Status
1 (GT)	62.25	All units are available and generating power depending on the availability of gas and load demand
2 (STG)	36.15	
Total	98.40	

12. Annual Performance Review of FY 2024-25

12.1. Regulatory provisions

12.1.1. The Hon'ble Commission in its regulation has stated the following on Annual Performance Review of various costs under the Assam Electricity Regulatory Commission (Terms and Conditions for determination of Multi Year Tariff) Regulations, 2021. The same is reproduced below for ready reference:

"9 Annual Performance Review and True Up

9.1 Where the aggregate revenue requirement and expected revenue from tariff and charges of a Generating Company or Transmission Licensee or Distribution Licensee or SLDC is covered under a Multi-Year Tariff framework, then such Generating Company or Transmission Licensee or Distribution Licensee or SLDC, as the case may be, shall be subject to an annual performance review and true up during the Control Period in accordance with this Regulation.

9.2 The Generating company, Transmission Licensee, SLDC and the Distribution Licensee shall file an application for annual performance review of current year, true-up of previous year and tariff for the ensuing year not less than 120 days before the close of each year of the control period.

Provided that the Generating Company or Transmission Licensee or Distribution Licensee or SLDC, as the case may be, submit to the Commission information in such form as may be stipulated by the Commission, together with the Accounting Statements, extracts of books of account and such other details as the Commission may require to assess the reasons for and extent of any variation in financial performance from the approved forecast of Aggregate Revenue Requirement and actual revenue from tariff and charges.

9.3 The scope of the Annual Performance review and True up shall be a comparison of the actual performance of the Generating Company or Transmission Licensee or SLDC or Distribution Licensee with the approved forecast of Aggregate Revenue Requirement and expected revenue from tariff and charges and shall comprise the following:

a) True Up: a comparison of the audited performance of the applicant for the previous financial year with the approved forecast for that financial year and truing up of expenses and revenue in line with Regulation 10 of this regulation including pass through of gain/loss pertaining to controllable and uncontrollable items;

b) Annual Performance Review: a comparison of the performance targets estimated to be achieved for the current financial year(based on 6 months actual data) with the approved forecast for that financial year including adjusting trajectories of uncontrollable if needed.

c) Categorisation of variations in performance with reference to approved forecast into factors within the control of the applicant (controllable items) and those caused by factors beyond the control of the applicant (un-controllable items):

Provided such categorization of the controllable and uncontrollable items shall be done in accordance with Regulation 10 of this regulation.

....."

13. Norms of operations

13.1. Regulatory provisions

13.1.1. The Hon'ble Commission had set norms of operations under Regulation 47 of Tariff Regulations 2021.

13.1.2. The 6 months actual and 6 months estimated performance vis-a-vis norms of operations set is discussed below:

13.2. Installed and Effective Capacity in FY 2024-25

13.2.1. APGCL submits the following Installed & Effective Capacity for FY 2024-25

Table 73: Installed & Effective Capacity for FY 2024-25

Station	Installed Capacity considered by AERC for Fixed Cost Baseline (MW)	Effective Capacity (MW)	No. of Units	Units Available for Generation & Capacity in MW
NTPS	119.50	26.00	2	GTU 2 (17MW) & STU#6 (9 MW)
LTPS	142.20	97.20	4	GTU 5,6,7(20 MW Each), STU 8 (37.20 MW-WHRU)
KLHEP	100.00	100.00	2	U 1 & 2 (50 MW each)
LRPP	69.76	69.76	7	GE 1-7 (9.965 MW each)
NRPP	98.40	98.40	2	GTU 1(62.25 MW), STU 2(36.15)

13.3. Snapshot of plant wise performance for FY 2024-25

13.3.1. The following table shows the operating performance parameters of Namrup thermal power station for FY 2024-25.

Table 74: Operating Performance of NTPS for FY 2024-25

NTPS	Approved as per Order of June 2024	April - Sep (actual)	Oct - March (estimated)	Based on Normative	Claim for FY 2024-25	Remarks
Gross Energy in MU	113.88	55.60	56.94	112.54	112.54	Estimated based on 6 months actual and 6 months normative
Aux. Power Cons. (%)	4.50%	7.21%	4.50%	4.50%	5.84%	It is expected that APGCL may lose 1.50 MU on net generation due to higher auxiliary consumption
Net Energy in MU	108.76	51.59	54.38	107.47	105.97	
Availability (%)	50.00%	58.22%	50.00%	50.00%	50.00%	Expected to achieve normative
PLF (%) for incentive	50.00%	47.31%	50.00%	50.00%	48.72%	Expected to lower than achieve normative

NTPS	Approved as per Order of June 2024	April - Sep (actual)	Oct - March (estimated)	Based on Normative	Claim for FY 2024-25	Remarks
Gross Station Heat Rate on GCV (kcal/ kWh)	3900	4479	3900	4300 (OC) 3900 (CC)	3900	Claimed at normative for Combined Cycle operation

13.3.2. The following table shows the operating performance parameters of Lakwa thermal power station for FY 2024-25.

Table 75: Operating Performance of LTPS for FY 2024-25

LTPS + WHRU	Approved as per Order of March 2024	April - Sep (actual)	Oct - March (estimated)	Based on Normative	Claim for FY 2024-25	Remarks
Gross Energy in MU	425.74	234.03	212.87	446.90	446.90	Estimated based on 6 months actual and 6 months normative
Aux. Power Cons. (%)	5.50%	8.80%	5.50%	5.50%	7.23%	APGCL has lost 7.71 MU on net generation due to higher auxiliary consumption
Net Energy in MU	402.32	213.44	201.16	422.32	414.60	
Availability (%)	50.00%	55.85%	50.00%	50.00%	50.00%	Expected to achieve normative value
PLF (%) for incentive	66.00%	52.91%	66.00%	66.00%	51.53%	Expected to achieve lower than normative value
Gross Station Heat Rate on GCV (kcal/ kWh)	3200	2759	3200	3200.00	3200	Claimed normative value

13.3.3. The following table shows the operating performance parameters of Karbi Langpi hydroelectric power station for 2024-25.

Table 76: Operating Performance of KLHEP for FY 2024-25

KLHEP	Approved as per Order of June 2024	April - Sep (actual)	Oct - March (estimated)	Based on Normative	Claim for FY 2024-25	Remarks
Gross Energy in MU	390.00	274.73	103.00	377.73	377.73	Estimated based on 6 months actual and 6 months normative
Aux. Power Cons. (%)	0.50%	0.66%	0.50%	0.50%	0.60%	APGCL has lost 0.45 MU on net generation due to higher auxiliary consumption
Net Energy in MU	388.05	272.90	102.49	375.84	375.84	
Availability (%)	85.00%	93.54%	85.00%	85.00%	85.00%	Expected to achieve normative value
PLF (%)	44.50%	62.45%	44.50%	44.50%	43.07%	Expected to achieve lower than normative value

13.3.4. The following table shows the operating performance parameters of LRPP power station for FY 2024-25

Table 77: Operating Performance of LRPP for FY 2024-25

LRPP	Approved as per Order of June 2024	April - Sep (actual)	Oct - March (estimated)	Based on Normative	Claim for FY 2024-25	Remarks
Gross Energy in MU	519.40	221.03	259.70	480.72	480.72	Estimated based on 6 months actual and 6 months normative
Aux. Power Cons. (%)	3.50%	2.94%	3.50%	3.50%	3.5%	Expected to achieve normative value
Net Energy in MU	501.22	214.52	250.61	463.90	463.90	
Availability (%)	85.00%	86.95%	85.00%	85%	85.00%	Expected to achieve normative value
PLF (%)	90.00%	72.56%	90.00%	90%	78.67%	Expected to achieve lower than normative value

LRPP	Approved as per Order of June 2024	April - Sep (actual)	Oct - March (estimated)	Based on Normative	Claim for FY 2024-25	Remarks
Gross Station Heat Rate on GCV (kcal/ kWh)	2150	2143	2150	2150	2150	Claimed at normative value

13.3.5. The following table shows the operating performance parameters of NRPP power station for FY 2024-25

Table 78: Operating Performance of NRPP for FY 2024-25

NRPP	Approved as per Order of June 2024	April - Sep (actual)	Oct - March (estimated)	Based on Normative	Claim for FY 2024-25	Remarks
Gross Energy in MU	732.69	402.50	366.34	768.84	768.84	Estimated based on 6 months actual and 6 months normative
Aux. Power Cons. (%)	5.00%	4.81%	5.00%	5.00%	5.0%	Expected to achieve normative value
Net Energy in MU	696.05	383.14	348.03	730.40	730.40	
Availability (%)	85.00%	94.62%	85.00%	85.00%	85.00%	Expected to achieve normative value
PLF (%)	85.00%	93.32%	85.00%	85.00%	89.19%	Expected to achieve lower than normative
Gross Station Heat Rate on GCV (kcal/ kWh)	1951	1946	1951	2927 (OC) 1988 (CC)	1951	Claimed as per Tariff Order

13.3.6. Further, it is to bring to the kind attention of the Hon'ble Commission that the Assam Power Generation Corporation Limited (APGCL) is facing frequent load restrictions imposed by the State Load Dispatch Centre (SLDC) in the financial year 2024-25, which has brought the operation of the thermal power plants down to its technical minimum. This situation could potentially lead to significant financial losses for APGCL. APGCL thus humbly submits to the Hon'ble Commission to consider the loss at the time of True Up for FY2024-25 in fuel cost, if any.

13.4. Normative Annual Plant Availability Factor (NAPAF)

13.4.1. As per Regulation 48.1 of the MYT Regulations, 2021 the Normative Plant Availability factor for recovery of full fixed charges is 50% for NTPS. It is expected that NTPS will achieve the normative plant availability factor based on 6 months actual number.

13.4.2. In view of the above, APGCL prays to the Hon'ble Commission to approve the revised estimated availability for FY 2024-25 as shown in the table below.

Table 79: Availability of NTPS for FY 2024-25

NTPS	Approved as per Order of June 2024	April - Sep (actual)	Oct - March (estimated)	Claim for FY 2024-25
Plant Availability Factor (%)	50.00%	58.22%	50.00%	50.00%

13.4.3. As per Regulation 48.1 of the MYT Regulations, 2021 the Normative Plant Availability factor for recovery of full fixed charges is 50% for LTPS. It is expected that LTPS will achieve the normative plant availability factor based on 6 months actual number.

13.4.4. The approved and estimated numbers are shown in the table below.

Table 80: Availability of LTPS for FY 2024-25

LTPS	Approved as per Order of June 2024	April - Sep (actual)	Oct - March (estimated)	Claim for FY 2024-25
Plant Availability Factor (%)	50.00%	55.85%	50.00%	50.00%

13.4.5. Regulation 50 of MYT Regulations 2021 specifies normative PAF for KLHEP as 85% for recovery of full fixed charges for KLHEP. It is expected that KLHEP will be able to achieve the normative plant availability factor based on 6 months actual number.

13.4.6. The approved and estimated numbers are shown in the table below.

Table 81: Availability of KLHEP for FY 2024-25

KLHEP	Approved as per Order of June 2024	April - Sep (actual)	Oct - March (estimated)	Claim for FY 2024-25
Plant Availability Factor (%)	85.00%	93.54%	85.00%	85.00%

13.4.7. The Hon'ble Commission had approved NAPAF of 85% for LRPP for 2024-25 in its order of June 2024. It is expected that LRPP will be able to achieve the normative plant availability factor based on 6 months actual number.

13.4.8. The approved and estimated numbers are shown in the table below.

Table 82: Availability of LRPP for FY 2024-25

LRPP	Approved as per Order of June 2024	April - Sep (actual)	Oct - March (estimated)	Claim for FY 2024-25
Plant Availability Factor (%)	85.00%	86.95%	85.00%	85.00%

13.4.9. The Hon'ble Commission had approved NAPAF of 85% for NRPP for FY 2024-25- in its order of

June 2024. It is expected that NRPP will not be able to achieve the normative plant availability factor based on 6 months actual number.

13.4.10. The approved and estimated numbers are shown in the table below.

Table 83: Availability of NRPP for FY 2024-25

NRPP	Approved as per Order of June 2024	April - Sep (actual)	Oct - March (estimated)	Claim for FY 2024-25
Plant Availability Factor (%)	85.00%	94.62%	85.00%	85.00%

13.4.11. APGCL prays to Hon'ble Commission to kindly approve the estimated NAPAF for the plants shown above for recovery of fixed charges for FY 2024-25.

13.5. Normative Annual Plant Load Factor (NAPLF)

13.5.1. As per Regulation 48.2 of the Tariff Regulations, 2021 the Normative Plant Load factor for NTPS is 50%. The Hon'ble Commission had approved the same for NTPS in its order dated June 2024. It is expected that NTPS will not be able to achieve the normative plant load factor based on 6 months actual number. The approved and estimated numbers are shown in the table below.

Table 84: Plant Load Factor of NTPS for FY 2024-25

NTPS	Approved as per Order of June 2024	April - Sep (actual)	Oct - March (estimated)	Claim for FY 2024-25
Plant Load Factor (%)	50.00%	47.31%	50.00%	48.72%

13.5.2. As per Regulation 48.2 of the Tariff Regulations, 2021 the Normative Plant Load factor for LTPS is 66%. The Hon'ble Commission had approved the same of LTPS in its order dated June 2024. It is expected that LTPS will not be able to achieve the normative plant load factor based on 6 months actual number. The approved and estimated numbers are shown in the table below.

Table 85: Plant Load Factor of LTPS for FY 2024-25

LTPS	Approved as per Order of June 2024	April - Sep (actual)	Oct - March (estimated)	Claim for FY 2024-25
Plant Load Factor (%)	66.00%	52.91%	66.00%	51.53%

13.5.3. As per Regulation 50.1 of the Tariff Regulations, 2021, normative PLF for KLHEP as 44.5%. The Hon'ble Commission had approved the same for FY 2024-25 in its order dated June 2024-25. It is expected that KLHEP will not be able to achieve the normative plant load factor based on 6 months actual number. The approved and estimated numbers are shown in the table below.

Table 86: Plant Load Factor of KLHEP for FY 2024-25

KLHEP	Approved as per Order of June 2024	April - Sep (actual)	Oct - March (estimated)	Claim for FY 2024-25
Plant Load Factor (%)	44.50%	62.45%	44.50%	43.07%

- 13.5.4. The Hon'ble Commission had approved 90% as PLF for incentive for LRPP for 2024-25 in its order dated June 2024. It is expected that LRPP will not be able to achieve the normative plant load factor based on 6 months actual number. The approved and estimated numbers are shown in the table below.

Table 87: Plant Load Factor of LRPP for FY 2024-25

LRPP	Approved as per Order of June 2024	April - Sep (actual)	Oct - March (estimated)	Claim for FY 2024-25
Plant Load Factor (%)	90.00%	72.56%	90.00%	78.88%

- 13.5.5. As per regulation 48.2(b) of tariff regulation 2021, the normative plant load factor for incentive of gas based generating station is 85%. It is expected that NRPP will be able to achieve normative PLF based on 6 months actual number. The approved and estimated numbers are shown in the table below.

Table 88: Plant Load Factor of NRPP for FY 2024-25

NRPP	Approved as per Order of June 2024	April - Sep (actual)	Oct - March (estimated)	Claim for FY 2024-25
Plant Load Factor (%)	85.00%	93.32%	85.00%	89.29%

13.6. Gross Station Heat Rate (SHR)

- 13.6.1. As per Regulation 48.4, of the Tariff Regulations, 2021 the Normative Station Heat Rate is 3900 kCal/kWh for NTPS in combined cycle mode of operation.

- 13.6.2. The approved and estimated numbers are shown in the table below.

Table 89: SHR of NTPS for FY 2024-25

NTPS	Approved as per Order of June 2024	April - Sep (actual)	Oct - March (estimated)	Claim for FY 2024-25
Station Heat Rate (kCal/kWh)	3900	4479	3900	3900

- 13.6.3. As per Regulation 48.4, of the Tariff Regulations, 2021 the Normative Station Heat Rate is 3200 kCal/kWh for LTPS in combined cycle mode of operation. APGCL has considered the SHR at actuals for the first 6 months and normative for rest of the year. The approved and estimated numbers are shown in the table below.

Table 90: SHR of LTPS for FY 2024-25

LTPS	Approved as per Order of June 2024	April - Sep (actual)	Oct - March (estimated)	Claim for FY 2024-25
Station Heat Rate (kCal/kWh)	3200	2759	3200	3200

- 13.6.4. The Hon'ble Commission had approved SHR of 2,150 kCal/kWh for LRPP for FY 2023-24 in its order dated June 2024. The approved and estimated numbers are shown below:

Table 91: SHR of LRPP for FY 2024-15

LRPP	Approved as per Order of June 2024	April - Sep (actual)	Oct - March (estimated)	Claim for FY 2024-25
Station Heat Rate (kCal/kWh)	2150	2143	2150	2150

13.6.5. SHR for NRPP: As per the Tariff Order dated June 2024, the normative GSHR of NRPP is 1951 kcal/kWh to calculate fuel cost.

13.6.6. The normative and estimated numbers for NRPP are shown below:

Table 92: SHR of NRPP for FY 2024-25

NRPP	As per Regulation	April - Sep (actual)	Oct - March (estimated)	Claim for FY 2024-25
Station Heat Rate (kCal/kWh)	1951	1946	1951	1951

13.6.7. APGCL prays Hon'ble Commission to kindly approve the normative SHR of 1951 Kcal/KWh for FY 2024-25 for NRPP.

13.7. Auxiliary Energy Consumption

13.7.1. As per Regulation 48.3 of the Tariff Regulations, 2021 the Normative Auxiliary energy consumption is 4.50% for 2024-25 for NTPS. We submit that the auxiliary consumption of NTPS is estimated to be higher than the approved auxiliary consumption in FY 2024-25 due to part loading of units and old nature of plant and machinery. The approved and estimated numbers are shown in the table below.

13.7.2. The approved and estimated numbers are shown in the table below.

Table 93: Auxiliary energy consumption of NTPS for FY 2024-25

NTPS	Approved as per Order of June 2024	April - Sep (actual)	Oct - March (estimated)	Claim for FY 2024-25
Aux. consumption (%)	4.50%	7.21%	4.50%	5.84%

13.7.3. As per Regulation 48.3 of the Tariff Regulations, 2021 the Normative Auxiliary energy consumption is 5.50% for LTPS. The same has been approved by the Hon'ble Commission in its order dated June 2024. It is expected that LTPS will achieve the auxiliary consumption higher than normative value. The approved and estimated numbers are shown in the table below.

Table 94: Auxiliary energy consumption of LTPS for FY 2024-25

LTPS	Approved as per Order of June 2024	April - Sep (actual)	Oct - March (estimated)	Claim for FY 2024-25
Aux. consumption (%)	5.50%	8.80%	5.50%	7.23%

13.7.4. As per Regulation 50.1 of the Tariff Regulations, 2021 the Normative Auxiliary energy consumption is 0.50% for KLHEP. The same has been approved by the Hon'ble Commission in its order dated June 2024. The approved and claimed numbers are shown in the table below.

Table 95: Auxiliary energy consumption of KLHEP for FY 2024-25

KLHEP	Approved as per Order of June 2024	April - Sep (actual)	Oct - March (estimated)	Claim for FY 2024-25
Aux. consumption (%)	0.50%	0.66%	0.50%	0.60%

- 13.7.5. The Hon'ble Commission had approved Auxiliary Consumption of 3.5% for LRPP for FY 2024-25 in its order dated June 2024. It is expected that LRPP will achieve the auxiliary consumption at normative value. The approved and estimated numbers are shown in the table below:

Table 96: Auxiliary energy consumption of LRPP for FY 2024-25

LRPP	Approved as per Order of June 2024	April - Sep (actual)	Oct - March (estimated)	Claim for FY 2024-25
Aux. consumption (%)	3.50%	2.94%	3.50%	3.50%

- 13.7.6. The Hon'ble Commission had approved Auxiliary Consumption of 5% for NRPP for FY 2024-25 in its order dated June 2024. It is expected that NRPP will achieve the auxiliary consumption at normative value. The approved and estimated numbers are shown in the table below:

Table 97: Auxiliary energy consumption of NRPP for FY 2024-25

NRPP	Approved as per Order of June 2024	April - Sep (actual)	Oct - March (estimated)	Claim for FY 2024-25
Aux. consumption (%)	5%	4.81%	5%	5%

- 13.7.7. The performance parameter certificate showing plant wise availability, generation, auxiliary consumption etc. issued by SLDC is attached at **Annexure-9**.

14. Fixed Cost of the Plant

14.1. Annual fixed cost for FY 2024-25

- 14.1.1. The fixed cost of APGCL's power plants has been approved by AERC via order in case no. 16/2022 dated 29th March 2023 for NTPS, LTPS, KLHEP, LRPP and NRPP.

- 14.1.2. As per regulation 43.1 of the AERC Tariff regulations, 2021 the following components have been considered for projecting of fixed cost for the power plants:

- Return on Equity Capital
- Interest on Loan capital
- Depreciation
- Operation and Maintenance Expenses
- Interest on Working Capital
- Less: Non-Tariff Income

- 14.1.3. For the computation of the fixed components, the Petitioner has considered the principles provided in the Tariff Regulations, 2021. These components have been discussed in detail in the following sections of the petition.

14.2. Return on Equity (ROE)

- 14.2.1. The Hon'ble Commission in its regulation 34 of Tariff Regulations 2021 has considered the pre-tax return on equity at 15.5% of equity capital.
- 14.2.2. The Petitioner has determined the Return on Equity (RoE) at a rate of 15.5% in accordance with the AERC Regulations, 2021. The Petitioner submits that there has been normative addition in Equity in FY 2024-25 for NTPS, LTPS, LRPP and NRPP and KLHEP as claimed below.
- 14.2.3. The plant wise Return on Equity approved and claimed (at effective capacity for NTPS and LTPS) for FY 2024-25 has been shown in the table below:

Table 98: Computation of Plant wise Return in Equity for FY 2024-25

Rs. Cr

Station	Particulars	Approved as per Order of June 2024	Claim for FY 2024-25
NTPS	Opening Equity	57.57	58.82
	Additional during Year	1.37	0.62
	Closing Equity	58.94	59.44
	Rate of Return	15.50%	15.50%
	Return on Equity	9.03	9.17
	Return on Equity for Effective Capacity	1.96	1.99
LTPS	Opening Equity	147.5	151.90
	Addition during Year	4.45	4.58
	Closing Equity	151.95	156.48
	Rate of Return	15.50%	15.50%
	Return on Equity	23.21	23.90
	Return on Equity for Effective Capacity	15.86	16.34
KLHEP	Opening Equity	149.78	152.13
	Addition during Year	3.55	5.18
	Closing Equity	153.33	157.31
	Rate of Return	15.50%	15.50%
	Return on Equity	23.49	23.98
LRPP	Opening Equity	67.23	68.23
	Addition during Year	1.12	0.63
	Closing Equity	68.35	68.86
	Rate of Return	15.50%	15.50%
	Return on Equity	10.51	10.62
NRPP	Opening Equity	218.69	218.83
	Addition during Year	0.00	0.92
	Closing Equity	218.69	219.75
	Rate of Return	15.50%	15.50%
	Return on Equity	33.90	33.99
	Total	100.13	101.66
	Total for Effective Capacity	85.72	86.93

- 14.2.4. APGCL prays to the Hon'ble Commission to kindly approve the plant wise Return on Equity as shown above.

14.3. Interest on Loan Capital

- 14.3.1. As per Regulation 35 of the Tariff Regulations, 2021, the Commission will consider interest on Loan capital on normative basis with repayment equal to depreciation allowed for that year and rate of interest will be the weighted average rate of interest calculated on the basis of the actual loan portfolio at the beginning of each year.
- 14.3.2. In view of the above, the Petitioner has computed the Interest on long term Loan on normative basis for FY 2024-25. The Petitioner has considered normative loan portfolio and the repayment shown is considered equal to the depreciation for FY 2024-25. The interest rate has been considered as the expected weighted average rate of interest for FY 2024-25.
- 14.3.3. The finance charges are shown separately plant wise for FY 2024-25. The table below summarizes the interest on loan and finance charges considered (at effective capacity for NTPS and LTPS) for Annual Performance Review of FY 2024-25.

Table 99: Computation of Plant wise Interest and finance charges for FY 2024-25

Rs. Cr

Station	Particulars	Approved as per Order of June 2024	Claim for FY 2024-25
NTPS	Net Normative Opening Loan	0.63	0.00
	Addition of normative loan during the year	0.12	1.43
	Normative Repayment during the year	1.54	1.58
	Net Normative Closing Loan	0.00	0.00
	Avg. Normative Loan	0.32	0.00
	Interest Rate	10.35%	10.05%
	Interest on Loan Capital	0.03	0.00
	Add: Bank Charges	0.00	0.00
	Net Interest on Loan Capital	0.03	0.00
	Net Interest on Loan Capital for Effective Capacity	0.01	0.00
LTPS	Net Normative Opening Loan	0	0.00
	Addition of normative loan during the year	7.33	10.67
	Normative Repayment during the year	14.34	16.09
	Net Normative Closing Loan	0.00	0.00
	Avg. Normative Loan	0.00	0.00
	Interest Rate	10.35%	10.05%
	Interest on Loan Capital	0.00	0.00
	Add: Bank Charges	0.00	0.00
	Net Interest on Loan Capital	0.00	0.00
	Net Interest on Loan Capital for Effective Capacity	0.00	0.00
KLHEP	Net Normative Opening Loan	84.20	80.94
	Addition of normative loan during the year	24.60	12.08
	Normative Repayment during the year	23.03	23.50
	Net Normative Closing Loan	85.77	69.52
	Avg. Normative Loan	84.99	75.23

Station	Particulars	Approved as per Order of June 2024	Claim for FY 2024-25
	Interest Rate	10.35%	10.05%
	Interest on Loan Capital	8.80	7.56
	Add: Bank Charges	0.00	0.00
	Net Interest on Loan Capital	8.80	7.56
LRPP	Net Normative Opening Loan	17.01	9.68
	Addition of normative loan during the year	0.45	1.47
	Normative Repayment during the year	4.68	12.16
	Net Normative Closing Loan	12.78	0.00
	Avg. Normative Loan	14.90	4.84
	Interest Rate	10.35%	10.05%
	Interest on Loan Capital	1.54	0.49
	Add: Bank Charges	0.00	0.00
	Net Interest on Loan Capital	1.54	0.49
NRPP	Net Normative Opening Loan	423.51	415.72
	Addition of normative loan during the year	0.00	2.04
	Normative Repayment during the year	34.01	42.46
	Net Normative Closing Loan	389.50	375.30
	Avg. Normative Loan	406.51	395.51
	Interest Rate	10.35%	10.05%
	Interest on Loan Capital	42.07	39.76
	Add: Bank Charges	0.00	0.00
	Net Interest on Loan Capital	42.07	39.76
	Total	52.44	47.81
	Total for Effective Capacity	52.42	47.81

- 14.3.4. APGCL submits that the loan details and interest rates applicable for the first 6 months on PFC loans is submitted as part of **Annexure-10** of this document.
- 14.3.5. APGCL further submits that the document specifying the interest rates applicable on Assam govt. loans @ 10% is attached at **Annexure-11** of this document.
- 14.3.6. APGCL prays to the Hon'ble Commission to kindly approve the Total interest and finance charges as shown above.

14.4. Depreciation

- 14.4.1. The Hon'ble Commission in its Tariff Regulations, 2021 has provided the principles for determination of depreciation.
- 14.4.2. In view of the above, the Petitioner has computed the Depreciation considering Capital Cost of the asset admitted by the Commission with 10% salvage value. The table below summarizes the plant wise Depreciation considered for Annual Performance Review of FY 2024-25.

Table 100: Summary of Depreciation claimed for FY 2024-25

Rs. Cr

Station	Particulars	Approved as per Order of June 2024	Claim for FY 2024-25
NTPS	Depreciation	1.68	1.61
	Less: Depreciation on assets funded by Grants	0.13	0.02
	Net Depreciation	1.54	1.58
	Net Depreciation for Effective Capacity	0.34	
LTPS	Depreciation	16.62	16.55
	Less: Depreciation on assets funded by Grants	2.28	0.46
	Net Depreciation	14.34	16.09
	Net Depreciation for Effective Capacity	9.80	
KLHEP	Depreciation	24.29	24.09
	Less: Depreciation on assets funded by Grants	1.26	0.59
	Net Depreciation	23.03	23.50
	Net Depreciation for Effective Capacity	23.03	
LRPP	Depreciation	13.76	14.74
	Less: Depreciation on assets funded by Grants	9.07	2.58
	Net Depreciation	4.68	12.16
	Net Depreciation for Effective Capacity	4.68	
NRPP	Depreciation	34.01	42.46
	Less: Depreciation on assets funded by Grants	0	0.00
	Net Depreciation	34.01	42.46
	Net Depreciation for Effective Capacity	34.01	
	Total	77.60	95.79
	Total for Effective Capacity	71.86	

14.4.3. Further, APGCL humbly submits that entire depreciation claimed estimated at par with the depreciation charged in the Annual Accounts and any depreciation on decommissioned / retired units does not form part of the depreciation charged in the Annual Accounts. Hence, the depreciation claimed is already at the effective capacity and further reduction of depreciation citing effective capacity is not justifiable. We humbly pray to the Hon'ble Commission to consider the same while approving APR claim for depreciation and allow full recovery of the depreciation charged after reduction of depreciation on grants only and not further reduce the depreciation citing effective capacity.

14.4.4. GoA had already converted all cumulative grant given to APGCL into equity as on 31.03.2021 and 31.03.2023 respectively. The impact of such conversion has already been reflected in the Equity base admitted by the Commission. With regards to this, the Hon'ble Commission approved the grants in the Tariff Order June 2024, in line with that APGCL computed the Depreciation on assets funded by grants.

14.4.5. APGCL prays to the Hon'ble Commission to kindly approve the plant wise Depreciation for FY 2024-25 as shown above.

14.5. Interest on Working Capital

14.5.1. As per Regulation 37 of the Tariff Regulations, 2021, the interest on working capital will be considered on normative basis.

14.5.2. As per the above regulations, the Petitioner has projected normative interest on working capital. However, as APGCL does not have liquid fuel stock facility, it has not considered working capital on storage of liquid fuel. The rate of interest has been considered equal to the normative interest rate of three hundred (300) basis points above the average State Bank of India MCLR (One Year Tenor) prevalent during the last available six months, which $8.80\% + 3.00\% = 11.80\%$.

Table 101: Summary of Interest on working capital claimed for FY 2024-25

Rs. Cr

Station	Particulars	Approved as per Order of June 2024	Claim for FY 2024-25
NTPS	Fuel Cost for one month	5.54	5.63
	O&M Expenses for one month	5.16	1.13
	Maintenance Spares-30% of O&M	18.56	4.07
	Receivables for two months	23.46	14.43
	Total Working Capital Requirement	52.71	25.26
	Rate of interest	11.53%	11.80%
	Interest on Working capital	6.08	2.98
	Interest on Working capital on effective Capacity	1.32	
LTPS	Fuel Cost for one month	22.86	25.87
	O&M Expenses for one month	5.89	4.28
	Maintenance Spares-30% of O&M	21.20	15.42
	Receivables for two months	67.95	69.89
	Total Working Capital Requirement	117.91	115.46
	Rate of interest	11.53%	11.80%
	Interest on Working capital	13.60	13.62
	Interest on Working capital on effective Capacity	9.29	
KLHEP	O&M Expenses for one month	3.14	3.20
	Maintenance Spares-15% of O&M	5.66	5.76
	Receivables for two months	13.63	13.71
	Total Working Capital Requirement	22.43	22.68
	Rate of interest	11.53%	11.80%
	Interest on Working capital	2.59	2.68
LRPP	Fuel Cost for one month	23.02	22.19
	O&M Expenses for one month	2.85	2.85
	Maintenance Spares-30% of O&M	10.25	10.28
	Receivables for two months	62.05	61.98
	Total Working Capital Requirement	98.17	97.30
	Rate of interest	11.53%	11.80%
	Interest on Working capital	11.32	11.48
NRPP	Fuel Cost for one month	17.82	18.83
	O&M Expenses for one month	2.15	2.16
	Maintenance Spares-30% of O&M	7.75	7.77

Station	Particulars	Approved as per Order of June 2024	Claim for FY 2024-25
	Receivables for two months	59.96	62.36
	Total Working Capital Requirement	87.68	91.12
	Rate of interest	11.53%	11.80%
	Interest on Working capital	10.11	10.75
	Total	37.61	41.51
	Total for Effective Capacity	34.63	

14.5.3. APGCL prays to the Hon'ble Commission to kindly approve the plant wise Interest on Working capital for FY 2024-25 as shown above.

14.6. Operation and Maintenance Expenses (O&M Expenses)

14.6.1. As per Regulation 51 of the Tariff Regulations, 2021, Operation and Maintenance expenses will be considered on normative basis.

14.6.2. The hon'ble commission has escalated the trued up normative O&M at full capacity approved for FY 2022-23 @ 6.4% to arrive at the APR normative O&M at full capacity for FY 2023-24. Based on this, the petitioner has escalated the claimed true up normative O&M at full capacity for FY 2023-24 @ 6.4% to arrive at APR normative O&M at full capacity for FY 2024-25.

14.6.3. APGCL humbly prays to the hon'ble commission to kindly approve the O&M expenses for FY 2024-25 as shown in the table below.

Table 102: Normative O&M Cost for FY 2024-25

Rs. Cr					
Station	Approved in order of June 2024	Approved considering Effective Installed Capacity in order of June 2024	Normative O&M based on True up Claimed 2023-24 at Full Capacity	O&M calculated for APR of FY 2024-25 at Full Capacity	O&M Claimed for APR of FY 2024-25 at Effective Capacity
A	B	C	E	F= E *(1+6.4%)	G
NTPS	61.88	13.46	58.62	62.37	13.57
LTPS	70.68	48.31	70.67	75.19	51.40
KLHEP	37.74	37.74	36.11	38.42	38.42
LRPP	34.17	34.17	32.19	34.25	34.25
NRPP	25.85	25.85	24.34	25.90	25.90
Total	230.32	159.54	221.92	236.13	163.53

14.7. Impact of AERC (Payment of Fees etc.) Regulation, 2020

14.7.1. The Hon'ble Commission has notified the new AERC (Payment of Fees etc.) Regulations, 2020 which has led to a substantial increase in the Filing Fees of APGCL payable to AERC.

14.7.2. The tentative impact of the increase in the filing fees has been shown below:

Table 103: Impact of increase in AERC Fees claimed for FY 2024-25

Rs. Cr

Station	Approved in Tariff Order dated March 2024	Actual claim for FY 2024-25
NTPS	0.10	0.10
LTPS	0.10	0.10
KLHEP	0.0	0.0
LRPP	0.10	0.10
NRPP	0.0	0.00
Total	0.30	0.30

14.8. Incentives

14.8.1. Incentives, if any will be claimed during True-up of FY 2024-25 based on actual.

14.9. Special R&M

14.9.1. The Hon'ble Commission in its order dated June 2024 had approved Special R&M for NTPS, LTPS, KLHEP and LRPP. The status of the approved and actual special R&M being conducted in FY 2024-25 has been shown in the table below:

Table 104: Scheme wise Special R&M for FY 2024-25

Stations	SL NO	Description of Works	Approved by Commission (In Lakhs) FY 2024-25	Revised Proposed (In Lakhs) FY 2024-25	Remarks
NTPS	1	Overhauling of Steam Turbine Unit 6 (Execution Part) excluding procurement of spares.	80	0	Spares procured. Material is in inventory. APGCL will claim the amount in True-up of the FY as and when the work is complete.
	2	Overhauling of Gas turbine Unit 2 (Execution Part) excluding procurement of spares.	80	0	Dropped due to technical issue
		Total (In Lakhs)	160	0	
LTPS	1	Procurement of spares for Major inspection of Gas Turbine unit # 6	2600	2600	Under process. PO will be placed shortly.
LRPP	1	16,000 and 48,000 Running Hours Maintenance	3375	3644	Under process. PO will be placed shortly. Earlier currency exchange rate was considered INR 87.09 /Euro. At present current estimated is considered as INR95/Euro.
		Total(In Lakhs)	6135.00	6244.00	

Table 105: Plant wise Special R&M for FY 2024-25

Rs. Cr

Plant Name	Approved (In Crores) FY 2024-25	Revised (In Crores) FY 2024-25
NTPS	1.60	0.00
LTPS	26	26
KLHEP	0.00	0.00
LRPP	33.75	36.44
NRPP	0.00	0.00
Total	61.35	62.44

- 14.9.2. APGCL prays to the Hon'ble Commission to kindly approve the revised estimated Special R&M activities as mentioned above for FY 2024-25.

14.10. Non-Tariff Income

- 14.10.1. As per Regulation 46 of the Tariff Regulations, 2021, the non-tariff income shall be deducted from the Annual Fixed Cost in determining the Annual Fixed Cost of the Generation Company.
- 14.10.2. The non-tariff income has been estimated at normatively approved numbers by Hon'ble Commission in its order dated June 2024. The same will be claimed at actuals during trueing up for FY 2024-25.
- 14.10.3. The details of non-tariff income for FY 2024-25 are shown in the table below:

Table 106: Station-wise details of non-tariff income for FY 2024-25

Rs. Cr

Station	Approved as per Order of June 2024	Claim for FY 2024-25
NTPS	5.96	1.25
LTPS	14.61	14.61
KLHEP	13.86	13.86
LRPP	0.00	
NRPP	0.00	4.71
Total	34.42	34.42

- 14.10.4. APGCL has split the approved other income of Rs. 5.96 Crore between NTPS and NRPP w.r.t to their effective capacity at present in view of the reduced capacities of NTPS and actual other income of the NRPP.
- 14.10.5. APGCL however, hereby also submits the actual other income from April'24-Sept'24

Table 107: Actual Station wise Other Income for FY 2024-25 (up to Sep'24)

Station	Amount (All figures in Rs. Crore)
NTPS	0.78
NRPP	1.93
LTPS	4.53
LRPP	0.00
KLHEP	2.08
Total	9.31

14.10.6. APGCL prays to the Hon'ble Commission to kindly approve the plant wise non-tariff income for FY 2024-25 as shown above.

15. Energy Charges

15.1. Fuel Price and Calorific Value

15.1.1. As per Regulation 10 of the Tariff Regulations 2021, 'Fuel Price' and 'Calorific Value of Fuel' are uncontrollable items. The actual values of 'Fuel Price' and 'Calorific Value of Fuel' are shown in the table below:

Table 108: Actual Plant wise GCV and Price for FY 2024-25

Station	Wt. Avg. Gross Calorific Value of Gas (kcal/SCM)	Wt. Avg. Price of Gas (Rs. /1000 SCM) April – Sept (Actual)	Wt. Avg. Price of Gas (Rs. /1000 SCM) Oct -March (Estimated)	Wt. Avg. Price of Gas (Rs. /1000 SCM)
NTPS	9213	14189	14189	14189
LTPS	9364	20325	20325	20325
LRPP	9208	23726	23726	23726
NRPP	9213	13881	13881	13881

15.1.2. The Petitioner prays to the Hon'ble Commission to kindly approve the Price of Gas and GCV for NTPS, LTPS, LRPP and NRPP for FY 2024-25 as shown in the table above.

15.2. Fuel cost

15.2.1. The Commission, in the Tariff Orders dated June 2024 had approved the Fuel Cost for FY 2024-25 for NTPS, LTPS, LRPP and NRPP. The table below shows the plant wise approved fuel cost, the actual total fuel cost incurred and the fuel cost on normative parameters for FY 2024-25. The average price of fuel and GSHR for April to September has been considered for the month of October – March.

Table 109: Fuel cost of NTPS for FY 2024-25

Particulars	Unit	Approved as per order of June 2024-25	April - Sep (actual)	Oct -March (estimated)	FY 2024-25 (Claim)
Gross Generation	MU	113.88	55.60	56.94	112.54
Heat Rate	kcal/kWh	3900	4479.47	3900.00	3900.00
GCV of gas	kcal/SCM	9251.93	9213.10	9213.10	9213.10
Overall Heat	G. cal.	444132	249038.52	222066.00	438888.70
Gas consumption	M. SCM	48.00	27.03	24.10	47.64
Price of Gas	Rs. /1000 SCM	13838.27	14189	14189	14189
Total cost of Gas	Rs. Crore	66.43	38.36	34.20	67.60

Table 110: Fuel cost of LTPS for FY 2024-25

Particulars	Unit	Approved as per order of June 2024-25	April - Sep (actual)	Oct -March (estimated)	FY 2024-25 (Claim)
Gross Generation	MU	425.74	234.03	212.87	446.90
Heat Rate	kcal/kWh	3200	2759	3200	3200.00

Particulars	Unit	Approved as per order of June 2024-25	April - Sep (actual)	Oct -March (estimated)	FY 2024-25 (Claim)
GCV of gas	kcal/SCM	9854.15	9364	9364	9364
Overall Heat	G. cal.	1362355.2	645750	681178	1430064
Gas consumption	M. SCM	138.2519243	68.96	72.74	152.72
Price of Gas	Rs. /1000 SCM	19846.15	20325	20325	20325
Total cost of Gas	Rs. Crore	274.38	140.16	147.85	310.40

Table 111: Fuel cost of LRPP for FY 2024-25

Particulars	Unit	Approved as per order of June 2024-25	April - Sep (actual)	Oct -March (estimated)	FY 2024-25 (Claim)
Gross Generation	MU	519.40	221.03	259.70	480.72
Heat Rate	kcal/kWh	2150	2143	2150	2150
GCV of gas	kcal/SCM	9246.32	9208	9208	9208
Overall Heat	G. cal.	1116700.82	473681	558350	1033554
Gas consumption	M. SCM	120.77	51.44	60.64	112.25
Price of Gas	Rs./1000 SCM	22872.58	23726	23726	23726
Total cost of Gas	Rs. Crore	276.24	122.06	143.87	266.32

Table 112: Fuel cost of NRPP for FY 2024-25

Particulars	Unit	Approved as per order of June 2024-25	April - Sep (actual)	Oct -March (estimated)	FY 2024-25 (Claim)
Gross Generation	MU	732.69	402.50	366.34	768.84
Heat Rate	kcal/kWh	1951	1946	1951	1951
GCV of gas	kcal/SCM	9251.7	9213	9213	9213
Overall Heat	G. cal.	1429471.17	783444	714736	1500016
Gas consumption	M. SCM	154.51	85.04	77.58	162.81
Price of Gas	Rs./1000 SCM	13838.27	13881	13881	13881
Total cost of Gas	Rs. Crore	213.81	118.04	107.69	226.00

- 15.2.2. The Petitioner prays to the Hon'ble Commission to kindly approve the estimated Fuel cost Price for NTPS, LTPS, LRPP and NRPP for FY 2024-25 as shown in the table above.

16. Summary of submissions for Annual Performance Review of FY 2024-25

16.1. Net Annual Revenue Requirement

- 16.1.1. The plant wise Net Annual Revenue Requirements for FY 2024-25 are as shown in the tables below.

Table 113: Net Annual Revenue Requirements of NTPS for FY 2024-25

Sl. No	Particulars	Approved	Amount claim for FY 2024-25
I	POWER GENERATION (MU)		
	Gross Generation	113.88	112.54
	Net Generation	108.76	105.97

Rs. Cr

Sl. No	Particulars	Approved	Amount claim for FY 2024-25
	Auxiliary Consumption, Loss %	4.50%	5.84%
II	Fixed Charges		
	Operation & Maintenance Expenditure	13.46	13.57
	Increase in AERC Tariff Filing Fees	0.1	0.10
	Interest & Finance Charges	0.01	0.00
	Interest on working Capital	1.32	2.98
	Depreciation	0.34	1.58
	Return on Equity	1.96	1.99
	Income taxes	0	0
	Special R&M	1.60	0.00
	Less: Other Income	-5.96	-1.25
III	Total Fixed Charges	12.83	18.98
IV	Fuel Cost	66.43	67.60
V	Total Revenue Requirement	79.27	86.58
VI	Total Cost	79.27	86.58
VII	Revenue from Sale of Power	79.27	79.23
VIII	Revenue Gap (+) / Surplus(-)	0.00	7.35
IX	Per unit tariff (Rs./kWh)	7.29	8.17

Table 114: Net Annual Revenue Requirements of LTPS for FY 2024-25

Rs. Cr

Sl. No	Particulars	Approved	Amount claim for FY 2024-25
I	POWER GENERATION (MU)		
	Gross Generation	425.74	446.90
	Net Generation	402.32	414.60
	Auxiliary Consumption, Loss %	5.50%	7.23%
II	Fixed Charges		
	Operation & Maintenance Expenditure	48.31	51.40
	Increase in AERC Tariff Filing Fees	0.1	0.10
	Interest & Finance Charges	0.00	0.00
	Interest on working Capital	9.29	13.62
	Depreciation	9.80	16.09
	Return on Equity	15.86	16.34
	Income taxes	0	0
	Special R&M	26.00	26.00
	Less: Other Income	-14.61	-14.61
III	Total Fixed Charges	94.76	108.94
IV	Fuel Cost	274.38	310.40
V	Total Revenue Requirement	369.1	419.33
VI	Total Cost	369.14	419.33
VII	Revenue from Sale of Power	369.14	386.23
VIII	Revenue Gap (+) / Surplus(-)	0.00	33.10
IX	Per unit tariff (Rs./kWh)	9.18	10.11

Table 115: Net Annual Revenue Requirements of KLHEP for FY 2024-25

Rs. Cr

Sl. No	Particulars	Approved	Amount claim for FY 2024-25
I	POWER GENERATION (MU)		
	Gross Generation	390.00	377.73
	Net Generation	388.05	375.38
	Auxiliary Consumption, Loss %	0.50%	0.62%
II	Fixed Charges		
	Operation & Maintenance Expenditure	37.74	38.42
	Increase in AERC Tariff Filing Fees	0	0.00
	Interest & Finance Charges	8.80	7.56
	Interest on working Capital	2.59	2.68
	Depreciation	23.03	23.50
	Return on Equity	23.49	23.98
	Income taxes	0	0
	Special R&M	0.00	0.00
	Less: Other Income	-13.86	-13.86
III	Total Fixed Charges	81.78	82.28
IV	Fuel Cost		
V	Total Revenue Requirement	81.78	82.28
VI	Total Cost	81.78	82.28
VII	Revenue from Sale of Power	81.78	83.32
VIII	Revenue Gap (+) / Surplus(-)	0.00	-1.05
IX	Per unit tariff (Rs./kWh)	2.11	2.19

Table 116: Net Annual Revenue Requirements of LRPP for FY 2024-25

Rs. Cr

Sl. No	Particulars	Approved	Amount claim for FY 2024-25
I	POWER GENERATION (MU)		
	Gross Generation	519.40	480.72
	Net Generation	501.22	463.90
	Auxiliary Consumption, Loss %	3.50%	3.50%
II	Fixed Charges		
	Operation & Maintenance Expenditure	34.17	34.25
	Increase in AERC Tariff Filing Fees	0.1	0.10
	Interest & Finance Charges	1.54	0.49
	Interest on working Capital	11.32	11.48
	Depreciation	4.68	12.16
	Return on Equity	10.51	10.62
	Income taxes	0	0
	Special R&M	33.75	36.44
	Less: Other Income	0.00	0.00
III	Total Fixed Charges	96.07	105.54
IV	Fuel Cost	276.24	266.32

Sl. No	Particulars	Approved	Amount claim for FY 2024-25
V	Total Revenue Requirement	372.31	371.86
VI	Total Cost	372.31	371.86
VII	Revenue from Sale of Power	372.31	352.19
VIII	Revenue Gap (+) / Surplus(-)	0.00	19.67
IX	Per unit tariff (Rs./kWh)	7.43	8.02

Table 117: Net Annual Revenue Requirements of NRPP for FY 2024-25

Rs. Cr

Sl. No	Particulars	Approved	Amount claim for FY 2024-25
I	POWER GENERATION (MU)		
	Gross Generation	732.69	768.84
	Net Generation	696.06	730.40
	Auxiliary Consumption, Loss %	5.0%	5.0%
II	Fixed Charges		
	Operation & Maintenance Expenditure	25.85	25.90
	Increase in AERC Tariff Filing Fees	0	0.00
	Interest & Finance Charges	42.07	39.75
	Interest on working Capital	10.11	10.75
	Depreciation	34.01	42.46
	Return on Equity	33.90	33.99
	Income taxes	0	0
	Special R&M	0.00	0.00
	Less: Other Income	0.00	-4.71
III	Total Fixed Charges	145.94	148.14
IV	Fuel Cost	213.81	226.00
V	Total Revenue Requirement	359.75	374.14
VI	Total Cost	359.75	374.14
VII	Revenue from Sale of Power	359.75	372.88
VIII	Revenue Gap (+) / Surplus(-)	0.00	1.26
IX	Per unit tariff (Rs./kWh)	5.17	5.12

16.2. Summary

16.2.1. The summary of the APR for FY 2024-25 For APGCL is as shown below.

Table 118: APR of APGCL as whole for FY 2024-25

Rs. Cr

Sl. No	Particulars	Approved	Amount claim for FY 2024-25
I	POWER GENERATION (MU)		
	Gross Generation	2181.71	2186.72
	Net Generation	2096.41	2090.26
	Auxiliary Consumption, Loss %	3.9%	4.4%

Sl. No	Particulars	Approved	Amount claim for FY 2024-25
II	Fixed Charges		
	Operation & Maintenance Expenditure	159.54	163.53
	Increase in AERC Tariff Filing Fees	0.30	0.30
	Interest & Finance Charges	52.42	47.81
	Interest on working Capital	34.63	41.51
	Depreciation	71.86	95.79
	Return on Equity	85.72	86.93
	Income taxes	0.00	0.00
	Special R&M	61.35	62.44
	Less: Other Income	-34.42	-34.42
III	Total Fixed Charges	431.39	463.89
IV	Fuel Cost	830.86	870.32
V	Total Revenue Requirement	1262.25	1334.21
VI	Total Cost	1262.25	1334.21
VII	Revenue from Sale of Power	1262.25	1273.86
VIII	Revenue Gap (+) / Surplus(-)	0.00	60.35
IX	Per unit tariff (Rs./kWh)	6.02	6.38

Table 119: Net Annual Revenue Requirements of APGCL for FY 2024-25

Rs. Cr

Particulars	Approved as per order of June 2024	Amount estimated for Annual Performance Review
Total Fixed Charges	431.39	463.89
Fuel Cost	830.86	870.32
Total Revenue Requirement	1262.25	1334.21

- 16.2.2. We submit that since the figures for the FY 2024-25 are estimated and are subject to True-up, APGCL has not considered gap in the tariff for FY 2024-25. The same shall be considered at the time of True-up petition of FY 2024-25.
- 16.2.3. The Petitioner prays to the Hon'ble Commission to approve the plant wise Net Annual Revenue Requirement and for APGCL as a whole for FY 2024-25 as discussed in the tables above.

CAPITAL INVESTMENT PLAN FOR FY 2025-26 TO FY 2029-30

TO

ASSAM ELECTRICITY REGULATORY COMMISSION



Prepared by
ASSAM POWER GENERATION CORPORATION LTD
Bijulee Bhawan, Paltanbazar
Guwahati – 781 001

17. Capital Investment Plan for FY 2025-26 to FY 2029-30

17.1. Regulatory provisions

- 17.1.1. The Hon'ble Commission in its MYT Regulations, 2024 has stated the following on Capital Investment Plan for generating companies for the control period from FY 2025-26. The same is reproduced below for ready reference:

"6 Capital Investment Plan

6.1 The Generating Company, Transmission Licensee, SLDC Business and Distribution Licensee shall submit a Capital Investment Plan for the entire Control Period with separate details for each year of the Control period, as part of the MYT Petition as per the timeline specified in this Regulation and accompanied by the Fee required for processing of Investment plan, as specified in AERC (Payment of Fee) Regulations 2024, and its subsequent amendment from time to time.

Provided that if the license is required to incur capital expenditure on any scheme declared by State/ Central Govt. after approval of the Capital Investment Plan; the licensee will move a separate petition before the Commission for approval.

6.2 The Capital Investment Plan for a generating company shall be based on planned generation capacity growth and shall contain among other things the following (i) generation forecasts; (ii) future performance targets; (iii) proposed efficiency improvement measures; (iv) saving in operating costs; (v) plan for reduction in per unit/per MW cost of generation (vi) financial statements (which include balance sheet, profit and loss statement and cash flow statement) - current and projected (at least for the control period duration) along with basis of projections; (vii) any other new measure to be initiated by the Generating Company e.g. IT initiatives, third party energy audit, safety initiatives etc.

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6.15 In case the capital expenditure is required for emergency work which has not been approved in the Capital Investment Plan, the licensee shall submit an application, containing all relevant information along with reasons justifying emergency nature of the proposed work, seeking approval by the Commission. The licensee shall take up the work prior to the approval of the Commission provided that the emergency nature of the scheme has been certified by its Board of Directors.

6.16 The generation company and the licensee shall submit all information / data as required by the Commission for necessary approval of the Capital Investment plan."

17.2. Existing Installed Capacity

17.2.1. Power Generation in Assam is primarily through Natural gas and Hydro based stations.

17.2.2. APGCL is presently operating the following power stations:

Table 120: Existing Installed Capacity

Power Station	Installed Capacity considered by AERC for Fixed Cost Baseline	Effective Capacity (MW)	In operation since
NTPS	119.500	26.00	1965
LTPS	142.200	97.20	1981
KLHEP	100.000	100.00	2007
LRPP	69.755	69.76	2018
NRPP	98.400	98.40	2021
Total		391.36	

18. Business Objectives for the MYT Control Period of FY 2025-26 to FY 2029-30

18.1. Background

18.1.1. The proposed Capital Investment Plan is envisaged to set the direction for APGCL towards serving the consumers with electricity at genuine rates. As part of this Capital Investment Plan, APGCL will set plant specific plans for this period. These plans will be funded with loan, equity and grant as applicable with financing from a combination of government and other financial sources which will be recovered from the revenue collected with the approved Tariff.

19. Capital Investment Plan

20.1 Background

19.1.1. The Capital Investment plan for Assam Power Generating Company Ltd. has been prepared with a five-year horizon comprising of FY 2025-26 to FY 2029-30 in line with the regulations of the Commission.

19.1.2. In order to meet the continued power and energy demand in the state, APGCL is trying to increase its generation by new capacity addition.

19.1.3. The major aim of the investment planned by APGCL during the Control Period FY 2025-26 to FY 2029-30 is to prolong the life of its existing stations and expand its generation capacity by installing new units.

19.2. Upcoming Projects

19.2.1. With the objective of increasing its generation capacity, APGCL is planning to construct a few power projects, out of which two are ongoing projects, and others are new projects and projects in pipeline. These projects are briefed in the table below:

Table 121: Upcoming projects

Sl. No	Project Name	Capacity (MW)	Energy Source	Expected Commissioning
Ongoing Project				
1	Lower Kopili Hydro Electric Project (LKHEP)	120.00	Hydro	110 MW (Main PH): Jan'26 10 MW (Aux PH): Jun'26
2	Karbi Langpi Middle-II (KLM-II)	24.00	Small Hydro	Oct'27
New Projects				
3	Karbi Langpi Middle-I (KLM-I)	22.50	Small Hydro	Apr'28
Projects in Pipeline				
Pump Storage Projects (PSP)- APGCL has short listed a few locations. DPR for the same is planned to be financed by EAP (JICA). Proposal sent to GoA. Response awaited.				
New Solar Projects				
Initiation for development of new Solar Projects has been undertaken by APGCL-OIL Green Power Limited, a newly formed JV between APGCL and OIL.				

* Projects are under consideration depending on various factors.

19.2.2. APGCL will submit separate Provisional & Final Petitions for the upcoming projects from the above table to be commissioned within the FY 2025-26 to 2029-30 as and when applicable as per relevant Regulations.

19.3. Capital Investment Plan for Existing Projects

19.3.1. In continuation of successful execution of earlier Capital Investment schemes, it has been proposed for implementation of a comprehensive CAPEX Plans for LTPS, KLHEP, LRPP and NRPP covering the period 2025-26 to 2029-30. These CAPEX schemes have been necessitated in order to ensure maximum reliability and availability of the existing old units of LTPS, KLHEP, LRPP and NRPP to maximize generation. The CAPEX schemes of power stations have been considered to be the most attractive economic option for the Company. These schemes are aimed at reducing auxiliary power consumption and improving generation & availability of generating units, resulting in fuel cost reduction by sustaining an efficient and smooth operation of plants.

19.4. Capital Investment Plan for Lakwa Thermal Power Station

19.4.1. The following CAPEX Plan is proposed for LTPS for the Period from FY 2025-26 to FY 2029-30.

Table 122: CAPEX Plan proposed for LTPS for FY 2025-26 to FY 2029-30

SL NO	Description of Works	Estimated Cost ₹ in Lakh					Justification
		2025-26	2026-27	2027-28	2028-29	2029-30	
A	Electromechanical						
1	2 MW Solar PV Plant at Lakwa Thermal Power Station to reduce auxiliary consumption at LTPS	970.00					Presently the auxiliary consumption at LTPS is more than 8 % of the total power sent out from the station. As such the proposed 2 MW solar PV

SL NO	Description of Works	Estimated Cost ₹ in Lakh					Justification
		2025-26	2026-27	2027-28	2028-29	2029-30	
							project can help in mitigating the high auxiliary consumption at LTPS to a certain extent and help in achieving SDG-8 &13 index and also aid in the carbon abatement and reduction in carbon footprint. Rs. 9 cr is already approved in SOPD and the work will be completed within 2025-26.
2	Control Room integration of Phase-II Powerhouse and Waste Heat Recovery Project, LTPS		800.00				The integration of WHRP and Phase 2 control room is proposed to decrease the manpower utilization in the two control rooms.
3	Revamping and Upgradation of the existing Fire Fighting system of LTPS		115.00				<p>Due to the aging firefighting system, which has been in place since 1991, there is a critical need to renovate the system to prevent disasters such as fire outbreaks in the powerhouse and switchyard areas of Phase-II Power House.</p> <p>Upgrading the Phase-II Power House firefighting system is essential for the safety of both equipment and personnel working in the powerhouse. The current major water storage schemes are outdated and non-functional, while the fire alarm panels are also out of service. Emergency water supply is currently provided by manually operated pump sets. Additionally, the firefighting system in the 132 kV switchyard urgently requires upgrades to protect the three 30 MVA transformers and two 7.5 MVA transformers in the event of a fire.</p>
4	Revamping of the cooling system of gas compressors by replacement of the existing coolers with new Air Cooled Heat Exchangers for GC #6 and # 8.		196.00				The Old Heat exchanger is used from 1994 and has lost its heat effectiveness. Additional water is sprayed to cool down the cooling water and gas leading to loss of water. A new Heat Exchanger or upgradation of the unit is needed at the earliest.
5	Enhancement of system reliability, safety and operational flexibility through replacement of 11 sets of old existing 132KV isolators of Phase-II power house switchyard.		90.00				The isolators and switchyard was commissioned during the 90's and of late the isolators have been creating trouble in their operation. There have been instances where the isolators do not get closed properly (improper contact) which leads to hot spot and other kind of

SL NO	Description of Works	Estimated Cost ₹ in Lakh					Justification
		2025-26	2026-27	2027-28	2028-29	2029-30	
							problems. The isolators are of single break turn and twist type which needs to be changed to more convenient and easy to operate isolators.
6	Improvement of system reliability and flexibility through upgradation of Desang Intake Pump MCC Panel and UPS & Stabilizer Panel for WHRP.		91.00				The Intake Pump House MCC panel was installed in 2007 using older technology with fewer protection circuits. Additionally, the panel only has two motor control circuits and two incomer feeders. This has led to a secondary MCC panel for the 3rd pump. To integrate a new transformer and 3rd pump motor Control board the existing panel needs to be upgraded. the new panel would consist of breakers for the 3 pumps, 2 transformers, 1 DG breaker, 1 Bus coupler, and all the necessary protection and control relays needed to operate the pump house.
7	Procurement of Capital spares for Gas Compressors # 6,7,8 & 9		200.00			300.00	The Ph-II Power House of LTPS has been using 03 nos 4RDS2 Dresser rand Gas compressor since 1994 and 1 no. of Cameroon Make Gas Compresso for feeding of pressurized natural gas to its BHEL,GE Frame-V ,20 MW Gas turbines to produce power .The spare materials will be required for making the compressors available by performing different servicing, repairing and maintenance works along with replacement of required parts and thus it will provide longer life to the compressors .
8	Procurement of field instrument for Gas Compressor Units # 6 ,7,8 & 9 and aux motors of GC # 9 of LTPS.		150.00		90.00		Various field instruments for the Gas compressor units of Ph-II Power House viz, Pressure Transmitters, PIC, Pressure Switches, Gauges, Vibration Switch and so forth will be required to be retained as spare for scheduled/routine and any breakdown maintenance works. The present stock position of most of these spares have either become meager or nil at this end and hence to evade any untoward outage of Gas compressor units due to unavailability of spares, their procurement necessary. The outage of Gas compressor units might lead to generation loss at LTPS. In

SL NO	Description of Works	Estimated Cost ₹ in Lakh					Justification
		2025-26	2026-27	2027-28	2028-29	2029-30	
							addition to the above, replacement of the existing old field instruments with state of the art instruments are required to augment the control and protection of the overall system and thereby increasing the reliability of the system. In addition to the above, replacement of the existing old field instruments with state of the art instruments are required to augment the control and protection of the overall system and thereby increasing the reliability of the system. In addition to the above, GC#9 requires two numbers of Auxiliary air exchanger fan motors. Failure of any of the motors will lead to generation loss.
9	Procurement of LP & HP cylinder for 4RDS2 Gas Compressor		160.00				The Ph-II Power House of LTPS has been using 03nos 4RDS2 Dresser rand Gas compressor since 1994 for feeding of pressurized natural gas to its BHEL, GE Frame-V, 20 MW Gas turbines to produce power. Most of the LP and HP cylinders of the compressors also become old and replacement may require at any time in coming days for safe smooth and long running of the compressors. At present the LP cylinder stock in LTPS store is also nil and may be required in any time in coming days in 4RDS2 Gas Compressors.
10	Improvement of system reliability and safety through replacement of old DCDB Panels for GT unit #5, #6 and #7.		120.00				Due to aging and considering the average lifetime of panels, it has been planned to replace DCDB Panel for GT unit #5, #6 and #7.
11	Conversion of LTPS Colony existing OH 11kV network to 11kV Underground cable network of distance in various phases at, Lakwa Thermal Power Station, Maibella (LTPS), Suffry-785689, Dist. Sivasagar, Assam"		133.50	65.17	70.00	94.75	Majority of the spans of the existing 11kV network of colony feeder are running in areas outside LTPS boundary since inception of the 11kV colony network. Presently these areas are occupied by some villagers resulting in a risk factor during any major accident. As overhead lines are exposed to air/atmosphere so overhead system is susceptible to outages due to various atmospheric conditions like high wind, storm, thunder storm etc. Since

SL NO	Description of Works	Estimated Cost ₹ in Lakh					Justification
		2025-26	2026-27	2027-28	2028-29	2029-30	
							underground cabling system is less susceptible to outages due to various atmospheric conditions so by converting the 11kV colony feeder overhead lines to 11kV underground cables outages can be minimized and avoid any unwanted accidents. However underground cables have more restoration time in case of any fault as compare to overhead lines as underground cables are buried in the ground and it require specialized techniques to find out the fault location.
12	Efficiency improvement through energy saving by procurement, installation and commissioning of Stepless Capacity Control system in the Gas Compressors of Ph-II powerhouse of LTPS.			499.00			The Ph-II Power House of LTPS has been using 03nos 4RDS2 Dresser rand Gas compressor since 1994 for feeding of pressurized natural gas to its BHEL,GE Frame-V,20 MW Gas turbines to produce power. The Stepless Capacity Control System will reduce the auxiliary consumption of the gas compressor unit.
13	Up-gradation of Generator Control & Protection Panels of GT Unit # 5 of 3 X 20MW, Ph-II powerhouse (1 unit in first phase) for improvement of system reliability and safety.			150.00			The existing relay protection system is of old electromechanical type of relays. This relays are in service for more than 3 decades and some of them are out of service. The relays are not readily available in the market and needs to be upgraded to state of the art modern numerical relays. The Relays are vital for the life of the Generator and Transformer as sooner they clear the fault, safer is the equipment. Moreover, with replacement of one unit of relays the old relays can be used as spare for the other two no. of units
14	Upgradation of the existing old 220V DC relay-based control system to new PLC-based control system (with HMI) of 24V DC configuration for all the three Dresser-Rand make gas compressors of LTPS for enhancing operational flexibility and reliability.			278.00			As PLC based panel can be easily programmed and fault analysis is easier as compared to contractor based panel.
15	Procurement of spares for Gas Compressors # 6,7&8			150.00			The Ph-II Power House of LTPS has been using 03 nos 4RDS2 Dresser rand Gas compressor since 1994 for

SL NO	Description of Works	Estimated Cost ₹ in Lakh					Justification
		2025-26	2026-27	2027-28	2028-29	2029-30	
							feeding of pressurized natural gas to its BHEL,GE Frame-V ,20 MW Gas turbines to produce power .The spare materials will be required for making the compressors available by performing different servicing, repairing and maintenance works along with replacement of required parts and thus it will provide longer life to the compressors .
16	Procurement of new starting Diesel engine of Gas Turbine unit of Ph-II powerhouse.			82.00			LTPS, APGCL Maibela has been running 03 nos. BHEL-GE frame V - 20 MW Gas turbines since around 1994 along with Diesel engine as starting device for producing power. After major overhauling of diesel engines of GT#5,6&7 most of the problems of Diesel engines of GT#6&7 are resolved. However due to age old issues occurrence of frequent maintenance related problem exists till now in GT#5 Diesel Engine and so it is planned to procure a new Diesel Engine with the same specification with existing diesel along with its all accessories and components.
17	Installation of four (4) nos. of High Mast Tower Systems within LTPS premises for enhanced security and illumination.			64.00			The illumination inside LTPS power house and colony is not sufficient as the area is large and street light poles are erected at a considerable distance from each other. So for maintaining uniformity in the illumination either more number of street light poles should be erected or one should go for high mast towers. A general study suggests that it will be more economical to erect high mast tower than to erect street light poles along with the accessories. Moreover the energy cost will also go down as the LED lights fitted in high mast tower will consume less energy. The maintenance cost will also go down as the LED lights have longer life (~50,000hrs). High mast LED lightning systems provide great illumination and don't emit heat or infra-red light. The proposed areas in LTPS colony where high mast lightning systems are to be installed: High Mast system 1 Upper colony

SL NO	Description of Works	Estimated Cost ₹ in Lakh					Justification
		2025-26	2026-27	2027-28	2028-29	2029-30	
							area High Mast system 2 near LTPS play ground.. High Mast system 3 near auditorium . High Mast system 4 near LTPS barge .
18	Supply, Fabrication, Erection, Testing and Commissioning of 2 nos 12" gas Pipe Line along with Valves, Flanges and all accessories including laying of 10 KM Pipe Line from Lakwa Terminal to LTPS.			7800.00			The current infrastructure have been in service for an extended period and is showing signs of aging, which poses potential risks to safety, reliability, and environmental protection. This Pipe Line has already completed its life span over 35 years. The gas pipelines can pose significant risks if they are not replaced immediately. We propose a comprehensive replacement program to upgrade the old pipeline with modern materials and technologies that meet the latest industry standards. This project would: <ul style="list-style-type: none"> • Enhance safety and reduce the risk of accidents. • Improve operational efficiency and reduce maintenance costs. • Minimize environmental impact by preventing gas leaks. • Ensure compliance with regulatory standards.
19	Improvement of efficiency through reduction in auxiliary power consumption by replacement of various old auxiliary motors by energy efficient motors for Ph-II powerhouse				25.00	25.00	The existing old auxiliary motors are not energy efficient and they have been repaired/rewinded multiple times since commissioning thus becoming less reliable and contributing to higher aux power consumption. The various auxiliary motors need to be replaced with new energy efficient motors for reduction in aux power consumption.
20	Procurement of field instruments for Gas Turbine Unit#7 of LTPS.				70.00		Various field instruments are installed in the Gas Turbine units of Ph-II Power house for control protection of the gas turbine units. These field instruments include servo valves, solenoid valves, Thermocouples, Pressure Transducers, Temperature Switches, Pressure Switches, Limit switches, Vibration sensors, Magnetic speed pick-up, and so forth. As, many of these field

SL NO	Description of Works	Estimated Cost ₹ in Lakh					Justification
		2025-26	2026-27	2027-28	2028-29	2029-30	
							instruments will reach 48000 RH and hence have elapsed their service/operating life. Also, spare of some of the field instruments is not available at LTPS Store. Replacement of faulty field instruments with new instruments had to done from time to time in order to keep the control & protection of the Gas turbine units intact and hence increase the reliability of the units. In addition, these spares will also be required during emergency breakdown and maintenance work of the gas turbine units. Hence, unavailability of these GT instruments might lead to outage of the respective units and hence cause generation loss. In addition to the above, replacement of the existing old field instruments with state of the art instruments are required to augment the control and protection of the overall system and thereby increasing the reliability of the system which will enable the scope of running the unit for another 48000 hrs.
21	Procurement of field instruments for Gas Turbine Unit#5 of LTPS.					70.00	Various field instruments are installed in the Gas Turbine units of Ph-II Power house for control protection of the gas turbine units. These field instruments include servo valves, solenoid valves, Thermocouples, Pressure Transducers, Temperature Switches, Pressure Switches, Limit switches, Vibration sensors, Magnetic speed pick-up, and so forth. As, many of these field instruments will reach 48000 RH and hence have elapsed their service/operating life. Also, spare of some of the field instruments is not available at LTPS Store. Replacement of faulty field instruments with new instruments had to done from time to time in order to keep the control & protection of the Gas turbine units intact and hence increase the reliability of the units. In addition, these spares will also be required

SL NO	Description of Works	Estimated Cost ₹ in Lakh					Justification
		2025-26	2026-27	2027-28	2028-29	2029-30	
							during emergency breakdown and maintenance work of the gas turbine units. Hence, unavailability of these GT instruments might lead to outage of the respective units and hence cause generation loss. In addition to the above, replacement of the existing old field instruments with state of the art instruments are required to augment the control and protection of the overall system and thereby increasing the reliability of the system which will enable the scope of running the unit for another 48000 hrs.
22	Procurement of LP cylinder for 4 RDS2 Gas Compressor					150.00	The Ph-II Power House of LTPS has been using 03nos 4RDS2 Dresser rand Gas compressor since 1994 for feeding of pressurized natural gas to its BHEL,GE Frame-V ,20 MW Gas turbines to produce power.Most of the LP and HP cylinders of the compressors also become old and replacement may require at any time in coming days for safe smooth and long running of the compressors..At tha time the LP cylinder stock in LTPS store will be nil and may be required in any time in coming days in 4RDS2 Gas Compressors.
23	Procurement of establishment items	12.50	12.50	12.50	12.50	12.50	To carry out official works smoothly, various office furniture fixtures, computers and equipments are required. For that, APGCL has estimated Rs 50 Lakhs proportionated equally among 4 stations.
Electromechanical Subtotal		982.50	2068.00	9100.67	267.50	652.25	
Civil							
24	Construction of Two storied school building for upgradation of classes upto 12th standard at LTPS, APGCL	807.63					LTPS focuses on education that fosters creativity, compassion, confidence and social responsibility among students, striving for high academic excellence. Keeping in view of the above, APGCL decided to come up with upgradation of the existing school building with state of the art facilities for the students.
25	Renovation of Playground of Lakwa Thermal Power Station, Maibella.		537.00				The lone playground of Lakwa Thermal Power Station which will be helpful for playing Football,

SL NO	Description of Works	Estimated Cost ₹ in Lakh					Justification
		2025-26	2026-27	2027-28	2028-29	2029-30	
							Cricket and Running. The Playground will be helpful for maintaining the physical and mental health of the employees of LTPS and also the nearby residents of Maibella. The playground can be utilized by the neighboring people of Lakwa Thermal Power Station. There are 15 Villages near Lakwa Thermal Power Station. The Playground may be used by Administration for conducting some District Level Tournaments.
26	Laying of new water pipeline with pipe support and construction of pump house for water supply to upper colony area at LTPS, Maibella.			22.90			A new water pipe line with pump house is proposed for laying for improving water supply to the old colony. The new pipe line will laid for providing treated water of the Disang River to the upper colony area including LTPS guest house. The quality of water currently drawn from the Suffry river is very poor and the system of barge installed is unstable and requires heavy maintenace during the monsoons.
27	Construction of car parking at Multi Storied Building.				25.30		A car parking shed is very essential for providing a secure and sheltered space for vehicles, protecting them from harsh weather conditions, theft, and potential damage from debris during storms. A garage helps maintain exterior and interior condition of the vehicle. A well designed front area enhances the overall appearance f the building, making it mor visually appealing anfd leaving a positive appearance of the building. It is more usefull for the occupants of the building for social needs.
28	Construction of footpath around boundary wall of industrial area inside LTPS, Maibella					43.00	The construction of a footpath is very important for monitoring the area inside the LTPS power plant. A total length of 1693.00 of foothpath need to be constructed as many areas cannot be accesed due to lack of all weather pathway. This is also required to access the existing watch towers.
Civil Subtotal		807.63	537.00	22.90	25.30	43.00	
Total		1790.13	2605.00	9123.57	292.80	695.25	

19.5. Capital Investment Plan for Karbi Langpi Hydro Electric Project

19.5.1. The following CAPEX Plan is proposed for KLHEP for the Period from FY 2025-26 to FY 2029-30.

Table 123: CAPEX Plan proposed for KLHEP for FY 2025-26 to FY 2029-30

SL NO	Description of Works	Estimated Cost ₹ in Lakh					Justification
		2025-26	2026-27	2027-28	2028-29	2029-30	
A	Electromechanical						
1	Replacement of existing FCB Panel of Unit#2	98.53					The existing FCB & Thyristor panel of Unit#2 was supplied during the pre commissioned phase of the project. Due to ageing it has started to malfunction. Also its spare has become obsolete in the market and are not readily available. A new FCB & Thyristor panel supplied by OEM, is stored at KLHEP with minor damage in the internal components during transportation. The repairing & rectification work of the FCB panel is still not done. Considering the urgency of the work, the new FCB & Thyristor Panel requires repairing & rectification so that it can be replaced with the existing AVR Panel.
2	Supply, installation and commissioning of OPU oil pump along with unloader valves and other associated necessary equipments of OPU system for Unit:1 at 2*50 MW KLHEP	200.00					All the equipments of the units of 2X50 MW KLHEP were supplied during the pre commissioned period in the 80's .The OPU System of the Units is a vital part of the machine which drives the Governor system and the hydraulic control systems .For this, the OPU system consists of 2 nos of motor for each Unit, along with unloader valves and other necessary equipments. After in service for long time from the date commissioning the components had started to malfunction due to ageing. Also most of the spares that were submitted during the commissioning stage either got consumed or are not good to use. Therefore considering the urgency of the work it is necessary for supply,installation and commissioning of 2 nos of oil pump along with unloader valves and other associated equipments of the OPU. System.
3	Procurement of 15 ton crane for 2X50 MW KLHEP	118.00					The existing 12.5 Ton movable crane manufactured by Coles has been in service from a long time. The present state of this crane is in very deplorable state, frequent breakdown has made it unreliable and reduced efficiency. Therefore procurement of a new 15

SL NO	Description of Works	Estimated Cost ₹ in Lakh					Justification
		2025-26	2026-27	2027-28	2028-29	2029-30	
							Ton movable crane in needed at KLHEP for various maintenance activities.
4	Supply,installation and commissioning of new SF6 breakers for SRT	26.00					The AREVA make SF6 breakers installed for Station Reserve Transformer are in a very deplorable state. These breakers were installed at the time of commissioning and are in continuous service since then. Such long period of breaker operation and ageing has caused mechanical wear and tear of various breaker parts, which could potentially compromise the reliability and safety of the power system. Frequent maintenance requirements, have also resulted in increased downtime hampering the load generation of 2*50 MW KLHEP. Considering these factors, replacement of the old SF6 circuit breakers with a modern, and more efficient, will ensure enhanced operational reliability, reduced maintenance costs, and improved safety for personnel and equipment.
5	Supply,installation and commissioning of new CTs for Station Reserve Transformer(SRT) KLHEP	23.00					The SRT is a vital equipment of KLHEP..The station auxiliary power is fed from the SRT. It is also used for power evacuation for Myntriang Stage-1 and Stage-2 The CT's OF SRT were installed during the commissioning period and the manufacturing of these CTs are dated around 2006. After in service continuously from the date of commissioning these CT's are now showing signs of ageing. Due to such an extended period of service ,the CT's may no longer meet the required standards in terms of performance and accuracy:The CTs have aged, and their insulation, magnetic properties, and accuracy may have deteriorated, leading to potential measurement inaccuracies and reduced efficiency.Failure of these old CTs could lead to faults or outages, compromising the safety and reliability of the entire system.Therefore with the planned upgrades in other sections of the power system, it is imperative to ensure that all components, including the CTs, are up to the latest operational standards to maintain system integrity.

SL NO	Description of Works	Estimated Cost ₹ in Lakh					Justification
		2025-26	2026-27	2027-28	2028-29	2029-30	
6	Procurement of Testing Equipments for T&C APGCL	250.00					With Growing network of APGCL in the field of Hydro, Thermal and Solar Power Generation, There is a need of specialized team who can conduct regular testing and protection Audit for the existing Power House Equipment, Power Transformers, 220KV Switch yard, Equipment, 132KV Switch yards Equipment and Metering system to increase the reliability, Efficiency, reduction of unwanted breakdown or interruption of Generation and Evacuation. New Testing Equipments are required to procure. At present, in most of the time APGCL has to depend on AEGCL & APDCL due to lack of Training, Manpower Planning and Non availability of all the sophisticated Testing and Measuring instruments. With a futuristic view, KLHEP has procured some of the instruments for the in-house Testing of the equipment and in a process to constantly augmented the stock of testing instrument and capacity building atmosphere among the officers and Staff. Therefore Procurement of Testing Tools are very necessary for the APGCL.
7	Remote Monitoring System for LTPS, LRPP, KLHEP and NRPP		1200.00	1200.00			The implementation of a centralized remote monitoring system for LTPS, LRPP, KLHEP and NRPP will enable efficiency improvements, predictive maintenance, and real-time data analytics, which provide significant strategic and operational benefits.
8	Installation of High Mast Towers at Valve House		16.00				The Valve House of KLHEP is located in an isolated place and surrounded by hill & dense jungle. Therefore, it is mandatory to keep the area sufficient illumination during night hours for the safety of the employees. Hence, installation of High Mast Towers is proposed here at Valve House.
9	Installation of High Mast Towers at Dam Site(2 nos)		32.00				The Dam site of KLHEP is located in an isolated place and surrounded by hill & dense jungle. Therefore, it is mandatory to keep the area sufficient illumination during night hours for the safety of the employees. Hence, installation of 2 nos. High Mast Towers is proposed here at Dam Site.

SL NO	Description of Works	Estimated Cost ₹ in Lakh					Justification
		2025-26	2026-27	2027-28	2028-29	2029-30	
10	Installation of High Mast Towers at KLHEP colony(4nos)		64.00				The KLHEP Colony is located in an isolated place and surrounded by hill & dense jungle. Therefore, it is mandatory to keep the area sufficient illumination during night hours for the safety of the KLHEP Colony Resident and employees. Moreover, during the monsoon the unreliability of LT Line sudden & long duration power cut the Colony area become dark. Hence, installation of 4 nos. High Mast Towers is proposed here at KLHEP Colony.
11	Supply installation and commissioning of 4 nos. Of , 220/11 KV, 21 MVA, 1 Phase Generator Transformer for KLHEP		2100.00				Power generated at KLHEP is evacuated through three nos. Of 21MVA 220/11KV Single Phase Generator transformer connected in delta configuration. At present there are 6 nos of Generator Transformer(3 nos for each unit) and 1 no. Of Generator Transformer kept as spare. These Transformers were manufactured in the year 1982 and are in service from the date of commissioning . Therefore considering its old age procurement of 4 nos of 21 MVA, 220/11KV Single Phase Transformer is necessary.
12	Supply, Installation and Commissioning of 30W Solar Street light at KLHEP Colony and Damsite(90 nos)		29.00				The KLHEP Colony and Damsite is located in an isolated place and surrounded by hill & dense jungle. Therefore, it is mandatory to keep the area sufficient illumination during night hours for the safety of the KLHEP Colony Resident and employees. Moreover, during the monsoon the unreliability of LT Line sudden & long duration power cut the area become dark.. Considering the energy efficiency and reliability of power, 30W solar street light(90 nos) at KLHEP colony is required.
13	Supply ,installation and commissioning of 1 MW Solar Plant at KLHEP Colony.		500.00				The present energy bill for colony and office cum guest house is above Rupees 4 lakhs monthly. Therefore, installation of a 1 MW solar plant at the colony campus will cater this electricity need for us which will reduce our energy bill every month and the excess power can also be exported creating a scope for revenue generation also. Moreover, installation of solar plant will boost our goal towards green energy.
14	Upgradation of existing overhead conductor & poles		700.00				The Overhead 11KV Overhead Bare conductor Transmission line from KLHEP Power House to Hatidubi Dam

SL NO	Description of Works	Estimated Cost ₹ in Lakh					Justification
		2025-26	2026-27	2027-28	2028-29	2029-30	
	with new 11KV overhead Bare conductor & steel poles from 33/11KV Suparec Sub-station to Hatidubi Dam						was commissioned during pre construction phase of the Project. After in service for long time, the material strength of the poles and conductors are in deteriorated condition due to ageing. Frequent Snapping of the conductors and damaging of Poles are becoming common in normal storm also. Due to frequent line fault the power supply to the Dam is hampered,which effect the Operation of the Radial Gates for Safety of the dam. Considering all this facts the Upgradation of existing overhead conductor & poles with new 11 KV overhead Bare conductor & steel poles from 33/11 KV Suparec Sub-station to Hatidubi Dam is required.
15	Upgradation of Digital Governing System, Control System (SCADA), Excitation System and Micro-Processor Based Protection System for two units of Karbi Langpi Hydro Electric Project, Assam.			1300.00	1300.00		The existing control and protection system of 2*50 MW KLHEP units is based on electro mechanical relays. These relays are mostly manufactured by FUJI Electric in the year 1983. Therefore in today's time, Electro Mechanical relays for generating station are obsolete in Japan along with many other countries in the world as these relays come with certain limitations in terms of operational flexibility, accuracy, and maintenance requirements. Therefore, we find it difficult to replace the damaged electro mechanical relays as there are no spares available. With the rapid advancements in power system protection technology, transitioning to numerical relays would offer more precise fault detection, quicker response times, and better accuracy in isolating faults. The incorporation of modern communication protocols allows numerical relays to integrate with SCADA systems, enabling remote monitoring and control, which enhances the reliability and operational efficiency of our protection systems..to numerical relays in a phased manner to ensure smooth implementation with minimal disruption to ongoing operations. For smooth running of KLHEP it is most essential to replace the Control and relay panel of Generator. This would involve feasibility study and detailed technical assessment,

SL NO	Description of Works	Estimated Cost ₹ in Lakh					Justification
		2025-26	2026-27	2027-28	2028-29	2029-30	
							followed by procurement, installation, testing, and commissioning of the new relays.
16	Supply ,installation and commissioning of new Current Transformers used for Generator protection measuring at 2*50 MW KLHEP (14 nos)			110.00			The Current Transformers at 2*50 MW KLHEP are used for measuring and protection purpose. Currently there are 12 nos of Current Transformers and 2 nos. HV Neutral CT installed at KLHEP for Generator protection and measuring. These CT's were installed during the commissioning period and the manufacturing of these CTs are dated around 2006. After in service continuously from the date of commissioning these CT's are now showing signs of ageing. Due to such an extended period of service ,the CT's may no longer meet the required standards in terms of performance and accuracy:The CTs have aged, and their insulation, magnetic properties, and accuracy may have deteriorated, leading to potential measurement inaccuracies and reduced efficiency.Failure of these old CTs could lead to faults or outages, compromising the safety and reliability of the entire system.Therefore with the planned upgrades in other sections of the power system, it is imperative to ensure that all components, including the CTs, are up to the latest operational standards to maintain system integrity.
17	Mandatory Spares required for Generation of the KLHEP units.			300.00			All the equipments of the units of 2X50 MW KLHEP were supplied during the year 1980. After in service for long time it components had started to malfunction due to ageing. Also most of the spares that were submitted during the commissioning stage either got consumed or are not good to use. Hence, it is very vital to keep these mandatory spares handy for smooth operation of the machines and in the greater interest of APGCL.
18	Supply, installation and commissioning of OPU oil pump along with unloader valves and other associated necessary equipments of OPU system for Unit:2 at 2*50 MW KLHEP				200.00		All the equipments of the units of 2X50 MW KLHEP were supplied during the pre commissioned period in the 80's .The OPU System of the Units is a vital part of the machine which drives the Governor system and the hydraulic control systems .For this, the OPU system consists of 2 nos of motor for each Unit, along with unloader valves

SL NO	Description of Works	Estimated Cost ₹ in Lakh					Justification
		2025-26	2026-27	2027-28	2028-29	2029-30	
							and other necessary equipments. After in service for long time from the date commissioning the components had started to malfunction due to ageing. Also most of the spares that were submitted during the commissioning stage either got consumed or are not good to use. Therefore considering the urgency of the work it is necessary for supply, installation and commissioning of 2 nos of oil pump along with unloader valves and other associated equipments of the OPU System.
19	Procurement of Forklift					20.00	Procurement of an electric forklift for KLHEP Powerhouse. The electric forklift is an efficient and eco-friendly equipment, which will help in material handling at Powerhouse thereby enhancing operational productivity and safety.
20	Procurement of establishment items	12.50	12.50	12.50	12.50	12.50	To carry out official works smoothly, various office furniture fixtures, computers and equipments are required. For that, APGCL has estimated Rs 50 Lakhs proportionated equally among 4 stations.
	Electromechanical Subtotal	728.03	4653.50	2922.50	1512.50	32.50	
B	Civil						
21	Renovation works at Hatidubi Dam, KLHEP	141.22					The Hatidubi dam of Karbi Langpi Hydro Electric Project was commissioned on 2007, since then time to time renovation and repairing works of the dam has been carried out. In this estimate, a major renovation of the dam is proposed for smooth functioning and longevity of the dam.
22	River protection works & Landslide protection works to be carried out at downstream of Karbi Langpi Hydro Electric Project(2X50) Dam for the damaged caused by Cyclone Remal in KLHEP	758.00					On 27th May'2024, due to heavy downpour arising out of the Cyclone Remal, the river prtection work in the downstream of KLHEP dam was severely damaged and washed away which resulted in landslide 29th June'2024. For providing river protection work along with protection works for the landslide area, this proposal has been initiated. This work is also directly related with the safety of KLHEP Dam.
23	Preventive measures for slope protection at left bank above the dam deck of Hatidubi	133.33	133.33				In the month of September 2020, the left bank slope, U/S of Hatidubi dam, KLHEP witnessed an extreme landslide event of severe intensity. It has been observed that the top expopsed strata

SL NO	Description of Works	Estimated Cost ₹ in Lakh					Justification
		2025-26	2026-27	2027-28	2028-29	2029-30	
	Dam, Karbi Langpi Hydro Electric Project						after landslide comprises mostly of scattered big sized boulders and virgin soil with little vegetation, which makes it prone to rockfall. Moreover, a future possibility of surface failure exists owing to erosion (wind and water) of top soil. In event of the above, slope stabilization of 40 x 15m patch has been proposed using non-conventional slope protection measures in a phased manner for the F.Y 2025-26 and F.Y 2026-27.
24	Installation of Early Warning System at upstream of Hatidubi dam of KLHEP .	100.00					Installation of Early Warning System is mandatory as per Dam Safety Act'2021. It is also instructed by National Dam Safety Authority(NDSA) and CWC to Install Early Warning System at KLHEP at the earliest.
25	Construction of pre-cast boundary wall of length 4781.00 m for KLHEP colony.	139.13	139.13	139.13	139.13	139.13	The construction of a boundary wall in the KLHEP colony is crucial for ensuring security, safety, and privacy for the residents, as well as safeguarding project assets. A well-defined boundary wall will provide physical demarcation, preventing unauthorized access and enhancing security. Given the potential risks associated with the operation of hydroelectric plants, including sabotage or theft of materials, a boundary wall offers a reliable deterrent. At present the colony has no boundary wall.
26	Improvement of Road near Quarry no.1 to Dam deck by providing granular sub-base on left bank upstream side of Hatidubi Dam at KLHEP from Ch: 3106.00 m to Ch: 4201.00 m	14.62					The Amtreng-Hatidubi road to Bishnu Mandir via Dam is one of the most important roads within the Project area of Karbi Langpi Hydro Power station. It has been observed that the road has not been undergone any improvement since long time. At present, it is very much difficult for smooth vehicular movement for regular operation and maintenance duties by the Project personnel at different Hydro structures, monitoring for Electro-mechanical equipment's due to badly damaged of the road surface at certain chainages from chainages 3106.00m to 4201.00m. The black top surfaces have already been damaged mainly due to rain water after a heavy shower. So, it is needing immediate improving of road near Quarry no.1 to Dam deck and the damaged portion surface by

SL NO	Description of Works	Estimated Cost ₹ in Lakh					Justification
		2025-26	2026-27	2027-28	2028-29	2029-30	
							providing Granular Sub-base (GSB) to prevent further damage and smooth vehicular movement too.
27	Construction of Road from KLHEP Office, Lengery gate to KLHEP, Powerhouse, at KLHEP, West Karbi Anglong, Assam for improvement of power availability in 100 MW KLHEP		945.45				The road connects KLHEP Power House to the Lengery colony and Administrative office at KLHEP. Although there are shift people present at Power House for any breakdown and maintenance on an emergency basis, however, technical people residing in the colony need to visit the power house in such situations. Due to the present road conditions, this stretch of around 10 kms of road, requires 45-50 minutes in contrary to the usual 8-10 mins if the road were in a good condition. Therefore, in case of a breakdown, it takes around 30-40 minutes more to reach the powerhouse. For 100 MW power shutdown for a period of 30-40 minutes, it translates to losses of the magnitude of about INR 2 Lakhs. Such trips took place approximately 58 times in a year in the FY 2023-24 total amounting to 374.3 hours of shutdown.
28	Ultrasonic test of wels of Radial Gates, Intake gate, Gantry Crane along with strengthening of weld at Hatidubi Dam, KLHEP		35.77				The integrity of welds in the radial gates of a hydroelectric dam is critical for operational safety and efficiency. These gates are subject to substantial hydraulic forces and environmental stressors, making regular inspection essential. Ultrasonic testing (UT) is a non-destructive evaluation technique that offers several advantages for assessing weld integrity. UT can identify internal defects, such as cracks and voids, that are not visible on the surface. Early detection is vital to prevent catastrophic failures. This method provides precise measurements of flaw size and location, enabling informed maintenance decisions and prioritization of repairs. Given the critical role of radial gates in dam operations, implementing ultrasonic testing for welds is essential. It ensures the structural integrity and safety of the hydroelectric project, ultimately safeguarding both the infrastructure and the surrounding environment.
29	Construction of Type II (G+2) Officers quarter			401.39			There are shortage of quarters for the officers posted at KLHEP. In this regard,

SL NO	Description of Works	Estimated Cost ₹ in Lakh					Justification
		2025-26	2026-27	2027-28	2028-29	2029-30	
	at KLHEP colony, Lengery, West Karbi Anglong						a Type II (G+2) Officers quarter building is proposed.
30	Construction and improvement of colony road (total length = 2.587 Km) at KLHEP			35.87			It has been observed that the road situated inside the KLHEP colony are in very deplorable condition as they have not been repaired for quite some time now. At various stretches of the road, numerous pot holes have been appeared. Because of this, during the time of monsoon season, the pot holes get filled with water which causes inconvenience to pedestrians as well as other vehicular traffic. Also, the road leads to Guest House and other officers and staff quarters which are located at hill side can bring serious accidents to motorist and other vehicles as the stretches of the road are totally damaged by occurring big pot holes. As the colony road is connected by many nearby villages, because of this, many outsiders vehicular traffic run through this road, which is another major reason for damaging this road.
31	Construction of lawn tennis court at KLHEP, Lengery.				14.16		Currently, there is no recreational facility for the officers and staff residing in Lengery Colony to engage in activities like lawn tennis. Hence, A project to construct a lawn tennis court was initiated
32	Construction of indoor badminton court at Lengery colony, KLHEP					16.48	Currently, there is no recreational facility for the officers and staff residing in Lengery Colony to engage in sports activities like badminton. A project to construct an indoor badminton court was initiated, with the foundation already completed. However, the work was left unfinished, and the structure remains incomplete. To address this, a decision has been made to proceed with the remaining tasks and fully complete the project. This will provide a recreational facility for the officers and staff of Lengery Colony, enhancing their well-being.
Civil Subtotal		1286.30	1253.68	576.39	153.29	155.61	
Total		2014.33	5907.18	3498.89	1665.79	188.11	

19.6. Capital Investment Plan for Lakwa Replacement Power Project

19.6.1. The following CAPEX Plan is proposed for LRPP for the Period from FY 2025-26 to FY 2029-30.

Table 124: CAPEX Plan proposed for LRPP for FY 2025-26 to FY 2029-30

SL NO	Description of Works	Estimated Cost ₹ in Lakh					Justification
		2025-26	2026-27	2027-28	2028-29	2029-30	
A	Electromechanical						
1	Indigenization of Starting & Instrument Air Compressor	102.60					<p>The procurement of spares for existing Instrument Air Compressor (IAC) and Start Air Compressor (SAC) spares have already incurred an amount of more than Rs. 1 crore for APGCL. So, it is hereby proposed to replace the existing imported IAC & SAC with Indian make IAC & SAC. This will help in reducing the running O&M cost of the IAC & SAC and will also help in procurement of the spares. The imported spares lead time is considerably very long and poses a risk of non-availability of spares during crucial time.</p> <p>APGCL incurred the following costs for the procurement of IAC spares:</p> <ul style="list-style-type: none"> • INR 21,95,475.00 (EUR 15,022.13) as per PO No. APGCL/CGM(G)/LRPP/LTMS Contract/2021/35 dated 17/12/2021. • INR 83,16,946.25 (EUR 69,686.63) as per SAP PO No. 2220000018 dated 02/12/2023.
2	Remote Monitoring System for LTPS, LRPP, KLHEP and NRPP		1200.00	1200.00			<p>The implementation of a centralized remote monitoring system for LTPS, LRPP, KLHEP and NRPP will enable efficiency improvements, predictive maintenance, and real-time data analytics, which provide significant strategic and operational benefits.</p>
3	Proposal for upgrade of Electrical and Automation System consisting HMI system upgradation with sWOIS system at LRPP.		1281.00				<p>The existing HMI system operates on Windows 7, which is now obsolete and no longer supported by Microsoft. Additionally, operational issues have been observed, such as screen freezes that prevent operators from controlling the Gas Engines and discrepancies in alarm displays across different HMIs. These issues compromise the reliability and functionality of the system.</p> <p>Upgrading to a virtualized sWOIS system built on server hardware addresses these problems and enhances security, as sWOIS includes IEC 62443 standard cyber security features like firewalls, malware protection, and user management.</p>

SL NO	Description of Works	Estimated Cost ₹ in Lakh					Justification
		2025-26	2026-27	2027-28	2028-29	2029-30	
							The sWOIS Management System allows for proactive monitoring and system backups, ensuring reliable operation and quick recovery if needed. This upgrade improves system performance, extends the HMI lifecycle, and strengthens security, making it a necessary step for long-term reliability and efficiency.
4	Modification of connection between exhaust system and turbocharger			778.00			The failure of the exhaust bellow caused significant outages in multiple gas engines at the LRPP: <ul style="list-style-type: none"> • Gas Engine No. 5: 50.98 hours (from 22/05/24 to 24/05/24) • Gas Engine No. 6: 47.17 hours (from 08/02/23 to 10/02/23) and 54.83 hours (from 21/05/23 to 23/05/24) • Gas Engine No. 7: 80.19 hours (from 03/08/22 to 06/08/22) Also, this failure may lead to the catastrophic failure of Turbochargers which is a very costly equipment.
5	Procurement of establishment items	12.50	12.50	12.50	12.50	12.50	To carry out official works smoothly, various office furniture fixtures, computers and equipment are required. For that, APGCL has estimated Rs 50 Lakhs proportionated equally among 4 stations.
	Electromechanical Subtotal	115.10	2493.50	1990.50	12.50	12.50	
	Total	115.10	2493.50	1990.50	12.50	12.50	

19.7. Capital Investment Plan for Namrup Replacement Power Project

19.7.1. The following CAPEX Plan is proposed for NRPP for the Period from FY 2025-26 to FY 2029-30.

Table 125: CAPEX Plan proposed for NRPP for FY 2025-26 to FY 2029-30

SL NO	Description of Works	Estimated Cost ₹ in Lakh					Justification
		2025-26	2026-27	2027-28	2028-29	2029-30	
A	Electromechanical						
1	Replacement of 350Ah, 125V Battery Bank of main plant NRPP APGCL Dibrugarh Assam	27.50					The battery bank supplies power to the Emergency Oil Pump (EOP)-2 of the Gas Turbine Unit at NRPP, playing a critical role during power blackout conditions. During the last overhaul, the following observations were made: The positive plates in the majority of

SL NO	Description of Works	Estimated Cost ₹ in Lakh					Justification
		2025-26	2026-27	2027-28	2028-29	2029-30	
							<p>the battery cells were found to be unsatisfactory. Some positive plates were damaged or broken during removal from the containers for inspection. The broken plates were replaced with spare plates during the overhauling process.</p> <p>The OEM service personnel recommended replacing the entire battery bank with a new one of the same rating and capacity to ensure reliability and performance.</p>
2	Upgradation of Switchyard Automation System (SAS) of 220 KV Switchyard , NRPP APGCL Dibrugarh Assam	60.00					<p>The Switchyard Automation System (SAS) of 220kV Switchyard of NRPP was commissioned in the year of 2015 and manufactured in the year of 2012.</p> <p>Issues Observed: Most SAS functions are non-operational and require frequent restarts. The system occasionally collapses, causing operational challenges for operators, such as: Difficulty in controlling the switchyard. Inability to access vital switchyard data.</p> <p>Root Cause: The SAS software (DS-Agile) is outdated. The OEM, M/s GE, has discontinued support for DS-Agile software, making it impossible to seek assistance in case of software issues. Hence, it is proposed to upgarde the existng SAS with new one with latest technologies.</p>
3	Installation and commissioning of Rod Drop and Vibration sensors at Gas Booster Compressor of NRPP	62.95					<p>Rod Drop Sensors: It Detects wear or misalignment in the piston rod, crosshead, and rider bands. Rod Drop Sensor is important to prevent severe damage caused by rod misalignment or rider band failure, ensuring safe operation and prolonging component life. Thus it enables early detection of wear, reducing unplanned downtime and maintenance costs.</p> <p>Vibration Sensors: Vibration Sensors monitors mechanical health by detecting imbalances, misalignments, and bearing faults.</p>

SL NO	Description of Works	Estimated Cost ₹ in Lakh					Justification
		2025-26	2026-27	2027-28	2028-29	2029-30	
							<p>It facilitates predictive maintenance, minimizing damage and optimizing performance.</p> <p>Thus, these sensors are essential to safeguard the compressor's critical components, ensuring safe, reliable, and efficient operation while reducing repair costs and downtime.</p>
4	Modification of Cooling Tower Fans of NRPP as the supplier of existing CT-Fans is no longer exist.	37.48					<p>Currently, there is no support available for the cooling tower components of NRPP, as the original equipment manufacturer (OEM) is no longer in existence. The cooling tower fans are critical for providing essential cooling to the entire cooling water system of both the Steam Turbine and Gas Turbine at NRPP. In the absence of OEM support, we propose replacing all the cooling tower fans along with their drive assemblies with components from other OEMs to ensure operational efficiency and prevent any future spare part shortages.</p>
5	Upgradation of the existing Gas Turbine Control System from Mark VI to Mark Vie at NRPP	1924.51					<p>The OEM, via letter Ref. No. BGGTS/2022/NRPP/Mark VI, dated 07.06.2022, has informed that the Mark VI product line entered life cycle Phase 3 (Legacy/Obsolescence) on 31st December 2018, after which no new spare parts or service support will be available for the Mark VI system.</p> <p>Therefore, upgrading the GT control system to Mark Vie is crucial to ensuring the smooth and reliable operation of the unit in the future, with guaranteed availability of spares and service support.</p>
6	Remote Monitoring System for LTPS, LRPP, KLHEP and NRPP		1200.00	1200.00			<p>The implementation of a centralized remote monitoring system for LTPS, LRPP, KLHEP and NRPP will enable efficiency improvements, predictive maintenance, and real-time data analytics, which provide significant strategic and operational benefits.</p>
7	Upgradation 6.6kV Bus Transfer System (BTS) of NRPP		21.24				<p>The existing Bus Transfer System (BTS) panel of NRPP is currently out of service as its Operating Software is outdated and spare is not available. The OEM has recommended to upgrade the same to its latest version get the best service out of it. Hence it is proposed to upgrade the</p>

SL NO	Description of Works	Estimated Cost ₹ in Lakh					Justification
		2025-26	2026-27	2027-28	2028-29	2029-30	
							Exisiting BTS panel to its latest version.
8	Procurement of CEP Cartridge Assembly- WKT 150/5 at NRPP.		45.00				The availability of a bare cartridge for the CEP will enable the completion of maintenance work within one or two days, whereas, without it, the maintenance process takes 5-6 days, provided spare parts are available. In the event of maintenance or an emergency pump breakdown, the cartridge assembly can be quickly replaced, allowing the pump to resume operation in minimal time. This will help reduce forced outage duration, improve Plant Load Factor (PLF), and prevent major consequential damage to the turbine.
9	Upgradation of 01 no. of Large Video Screen (LVS) at NRPP Central Control Room from Lamp Based to Laser Based System		11.38				Upgrading the existing Large Video Screen (LVS) from a lamp-based to a laser-based system will result in improved performance, power savings, and, most importantly, eliminate the need for consumables for an extended period (8-9 years). The current lamp-based system requires frequent lamp replacements, as the lamps have a lifespan of only 6 months. The upgrade has been recommended by the OEM, who has stated that the existing lamp-based LVS is at the end of its life cycle, with very limited spare parts available.
10	Procurement of establishment items	12.50	12.50	12.50	12.50	12.50	To carry out official works smoothly, various office furniture fixtures, computers and equipment are required. For that, APGCL has estimated Rs 50 Lakhs proportionated equally among 4 stations.
Electromechanical Subtotal		2124.94	1290.12	1212.50	12.50	12.50	
B	Civil						
11	Construction of Smart Boundary Wall at Namrup	141.97					In the eastern side of NRPP/ NTPS colony, the boundary wall is yet to be constructed. It causes security concerns along with danger due to wild animals form adjacent Forest of Jeypore. Therefore, this proposal has been initiated.
12	River Bank protection work at the side of artificial Pond and Booster Pump House Dillighat Intake, NRPP, Namrup	44.53					The Protection Works of the Old Raw Water intake supplying water to NRPP/ NTPS was badly damaged during the last monsoon floods. This has to be done to protect the old Raw Water Intake. Hence, this proposal has been initiated.

SL NO	Description of Works	Estimated Cost ₹ in Lakh					Justification
		2025-26	2026-27	2027-28	2028-29	2029-30	
13	Development, installation and commissioning of 2 nos. of deep tube well including storage tank and filtration unit	64.00					There is a prevailing dearth of drinking water at the NTPS Township. The Dillighat intake point is on a recovery phase from the recent erosion activity that took place during the monsoon per which the supply of water is irregular to the township. To nullify the dearth of drinking water, providing minimal drinking water at all times to the residents the proposal of deep tubewell storage and filtration have been placed.
14	Development of Children park cum walking zone at NRPP		163.38				There is a requirement for a Children park with the provision for walking zone at the colony. This would serve as a safe haven from motor vehicles for the little kids as well as the aged family members residing in the colony to have a walk without any fear of approaching vehicles. This would also provide a platform to interact with fellow residents to propagate better communication.
15	Construction of new ICBP road connection exit gate of VVIP Guest House to main road (Bhogdoi path)			19.82			The VVIP Guest House at present has only one entry route & the same has been used as an exit route which causes congestion of vehicular traffic. In order to prevent the congestion and make a provision for easy access in regards to entry and exit for plying vehicles to VVIP Gue House an additional exit route has been proposed.
16	Construction of boundary wall at South side of Colony				52.32		To construct a boundary wall in south east side of colony to cordoned off a disputed land area currently under occupations of unknown people.
Civil Subtotal		250.50	163.38	19.82	52.32	0.00	
Total		2375.44	1453.50	1232.32	64.82	12.50	

20. Summary of the Capital Expenditure Plan

20.1. Proposed Capex

20.1.1. As per the proposals given in the above sections for existing projects, total proposed year wise capital expenditure during the period from FY 2025-26 to FY 2029-30 of APGCL is as given below:

Table 126: Summary of capital expenditure plan for FY 2025-26 to FY 2029-30

Existing Projects	2025-26			2026-27			2027-28			2028-29			2029-30		
	Loan	Equity	Grant	Loan	Equity	Grant	Loan	Equity	Grant	Loan	Equity	Grant	Loan	Equity	Grant
NTPS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LTPS	0.00	17.90	0.00	0.00	26.05	0.00	0.00	91.24	0.00	0.00	2.93	0.00	0.00	6.95	0.00
KLHEP	0.00	20.14	0.00	0.00	59.07	0.00	0.00	34.99	0.00	0.00	16.66	0.00	0.00	1.88	0.00
LRPP	0.00	1.15	0.00	0.00	24.94	0.00	0.00	19.91	0.00	0.00	0.13	0.00	0.00	0.13	0.00
NRPP	0.00	23.75	0.00	0.00	14.53	0.00	0.00	12.32	0.00	0.00	0.65	0.00	0.00	0.13	0.00
Total	0.00	62.95	0.00	0.00	124.59	0.00	0.00	158.45	0.00	0.00	20.36	0.00	0.00	9.08	0.00

20.1.1. It is imperative to carry out necessary CAPEX works of plants to ensure maximum reliability and availability of the generating units to sustain generation. This justifies the investment for the CAPEX Plan through available State Plan fund.

20.1.2. In view of the above APGCL most humbly submits to the Hon'ble Commission to approve the CAPEX Plan proposed by APGCL for the control period from FY 2025-26 to FY 2029-30.

APPEAL FOR AGGREGATE REVENUE REQUIREMENT FROM FY 2025-26 TO FY 2029-30
FOR NTPS, LTPS, KLHEP, LRPP AND NRPP

AND

DETERMINATION OF TARIFF FOR FY 2025-26 FOR NTPS, LTPS, KLHEP, LRPP AND NRPP

TO

ASSAM ELECTRICITY REGULATORY COMMISSION



Prepared by
ASSAM POWER GENERATION CORPORATION LTD
Bijulee Bhawan, Paltanbazar
Guwahati – 781 001

AFFIDAVIT

**BEFORE THE ASSAM STATE ELECTRICITY REGULATORY
COMMISSION, GUWAHATI.**

Petition No. –

Case No.
(to be filed by the Office)

IN THE MATTER OF

Filing of Petition for Aggregate Revenue Requirement for the FYs 2025-26, 2026-27, 2027-28, 2028-29 and 2029-30.

AND

Petition for Determination of Tariff for the FY 2025-26

AND

IN THE MATTER OF

Power Stations of APGCL - NTPS, LTPS, KLHEP, LRPP & NRPP

Petitioner

I, Sri Abhijit Saha, Son of Ajay Kumar Saha, age 41 years, residing at Manika Nagar R G Baruah Road, Guwahati - 781005, do solemnly affirm and say as follows:

I am the General Manager (HQ) i/c of Assam Power Generation Corporation Limited, the petitioner in the above matter and am duly authorized by the said Petitioner to make this affidavit for and on behalf of the Assam Power Generation Corporation Limited.

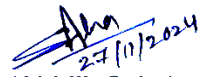
The Statement made in the Petition based on information received from official records and I believe them to reflect truly, and no material has been concealed from the statements so made or documents or supporting data etc. attached.

Solemnly affirm at Guwahati on 27th November' 2024 that the contents of this affidavit are true to my knowledge, no part of it is false or no material has been concealed therefore and misleading material included therein.

Place: Guwahati

Date: 27/11/2024

Deponent


27/11/2024

(Abhijit Saha)

**General Manager (HQ) i/c,
Assam Power Generation Corporation Ltd.**

PRAYER

BEFORE THE HON'BLE ASSAM ELECTRICITY REGULATORY COMMISSION

FILINGNO.....

CASENO.....

IN THE MATTER OF:

Petition for Submission of Aggregate Revenue Requirement for the FY's 2025-26, 2026-27, 2027-28, 2028-29 and 2029-30 and Determination of Tariff for the FY 2025-26

AND IN THE MATTER OF:

Namrup Thermal Power Station (NTPS), Lakwa Thermal Power Station (LTPS) Karbi Langpi Hydro Electric Project (KLHEP), Lakwa Replacement Power Plant (LRPP) & Namrup Replacement Power Plant (NRPP) of Assam Power Generation Corporation Limited (hereinafter referred to as "APGCL") incorporated under the provisions of the Companies Act, 1956 and having its registered office in the State of Assam

THE HUMBLE APPLICANT ABOVE NAMED MOST RESPECTFULLY SHEWETH:

- I. That the APGCL is a successor corporate entity of former ASEB, formed in pursuant to the notification of the Government of Assam, notified under sub-sections (1), (2), (5), (6) and (7) of Section 131 and Section 133 of the Electricity Act 2003(Central Act 36 of 2003), for the purpose of transfer and vesting of functions, properties, interests, rights, obligations and liabilities, along with the transfer of Personnel of the Board to the successor corporate entities.
- II. That the APGCL is a company incorporated with the main object of generation of electricity in the state of Assam.
- III. That the Hon'ble Commission notified the AERC (Terms and Conditions for determination of Multi Year Tariff) Regulations, 2024 on 5th November 2024.
- IV. That as per the Hon'ble Commission's new MYT Regulations of 2024 the licensee is filing for approval of the Aggregate Requirement of its power plants for the FY's 2025-26, 2026-27, 2027-28, 2028-29 & 2029-30 and Determination of Tariff for the FY 2025-26.

Place: Guwahati

Date: 27-11-2024

Deponent


27/11/2024

(Abhijit Saha)

**General Manager (HQ) i/c,
Assam Power Generation Corporation Ltd.**

21. Multi Year Tariff Framework for FY 2022-23 to FY 2024-25

21.1. Regulatory provisions for Revised ARR

21.1.1. The Hon'ble Commission in its MYT Regulations 2024 has stated the following on ARR for the control period from FY 2025-26 to FY 2029-30. The same is reproduced below for ready reference:

"4 Multi-Year Tariff Framework

4.1 The Commission shall determine the tariff for matters covered under Regulation 3.3 above under a Multi-Year Tariff framework with effect from 1st April, 2025.

4.2 The Multi-Year Tariff framework shall be based on the following elements, for calculation of Aggregate Revenue Requirement and expected revenue from tariff and charges for Generating Companies, Transmission Licensee, SLDC, Distribution Wheeling Business and Retail Supply Business:

- (i) Submission of a Multi-Year Tariff Petition by the Applicant at the beginning of the control period, comprising forecast of Aggregate Revenue Requirement for the entire Control Period and expected revenue from existing tariff and Charges, expected revenue gap or surplus, for each year of the Control Period, and proposed tariff and charges for ensuing year, i.e. first year of the Control Period:*

.....

Provided also that Multi-Year Tariff Petition shall also include truing up for FY 2023-24 and the Annual Performance Review for FY 2024-25 to be carried out under Assam Electricity Regulatory Commission (Terms & Conditions of Multi-Year Tariff) Regulations, 2021.

- (ii) A detailed Capital Investment Plan for each year of the Control Period, shall be submitted by the applicant for the Commission's approval.*
- (iii) The applicant shall submit operating norms and trajectories of performance parameters for each year of the Control Period, for the Commission's approval.*
- (iv) The applicant shall submit the forecast of Aggregate Revenue Requirement and expected revenue from existing tariff for each year of the Control Period, and the Commission shall approve the tariff for Generating Companies, SLDC, Transmission Licensee, Distribution Wheeling Business and Retail Supply Business, for each year of the Control Period.*
- (v) In its tariff petition, a generating company shall submit information to support the determination of tariff for each generating station"*

.....

5 Control Period and Baseline

5.1 The first Control Period under these Regulations shall be of five financial years from 1st April 2025 to 31st March, 2030 and for every block of five

years thereafter or such other period as may be decided by the Commission.

Provided that in case any generating station gets commissioned after notification of these Regulations but before commencement of the first Control Period, the Commission may determine the tariff based on the norms as specified for such generating station under these Regulations, under special case through separate Order.

5.2 The Commission shall determine baseline values for various financial and operational parameters of ARR for the Control Period taking into consideration the figures approved by the Commission in the past, actual average figures of last three years, audited accounts, estimate of the figures for the relevant year, Industry benchmarks/norms and other factors considered appropriate by the Commission.

Provided that in case of substantial difference between the estimates earlier provided considered for determination of baseline values and the actual audited accounts, the Commission may re-determine the baseline values for the base year suo-moto or on an application filed by the Applicant.

22. Norms of operations

22.1. Regulatory provisions

22.1.1. The Hon'ble Commission had set norms of operations under MYT Regulations 2024 for the power stations of APGCL.

22.1.2. The projected performance vis-a-vis norms of operations set for NTPS, LTPS, KLHEP, LRPP and NRPP is discussed below:

22.2. Installed and Effective Capacity from FY 2025-26 to FY 2029-30

22.2.1. APGCL submits the following Installed and Effective Capacity from FY 2025-26 to FY 2029-30

Table 127: Installed & Effective Capacity of APGCL from FY 2025-26 to FY 2029-30

Station	Installed Capacity considered by AERC for Fixed Cost Baseline (MW)	Effective Capacity (MW)	No. of Units	Units Available for Generation & Capacity in MW
NTPS	119.50	26.00	2	GTU 2 (17MW) & STU#6 (9 MW)
LTPS	142.20	97.20	4	GTU 5,6,7(20 MW Each), STU 8 (37.20 MW-WHRU)
KLHEP	100.00	100.00	2	U 1 & 2 (50 MW each)
LRPP	69.76	69.76	7	GE 1-7 (9.965 MW each)
NRPP	98.40	98.40	2	GTU 1(62.25 MW), STU 2(36.15)

22.3. Snapshot of performance projection from FY 2025-26 to FY 2029-30

22.3.1. The following tables show the projection of performance parameters of NTPS, LTPS, KLHEP, LRPP and NRPP from FY 2025-26 to FY 2029-30

Table 128: Projected Operating Performance of NTPS from FY 2025-26 to FY 2029-30

NTPS	2025-26	2026-27	2027-28	2028-29	2029-30
	Projected	Projected	Projected	Projected	Projected
Gross Energy in MU	113.88	113.88	113.88	113.88	113.88
Aux. Power Cons. (%)	4.50%	4.50%	4.50%	4.50%	4.50%
Net Energy in MU	108.76	108.76	108.76	108.76	108.76
Plant Availability Factor (%)	50.00%	50.00%	50.00%	50.00%	50.00%
Plant Load Factor (%)	50.00%	50.00%	50.00%	50.00%	50.00%
Gross Station Heat Rate on GCV (kcal/ kWh)	3,900	3,900	3,900	3,900	3,900

Table 129: Projected Operating Performance of LTPS from FY 2025-26 to FY 2029-30

LTPS	2025-26	2026-27	2027-28	2028-29	2029-30
	Projected	Projected	Projected	Projected	Projected
Gross Energy in MU	425.74	425.74	425.74	425.74	425.74
Aux. Power Cons. (%)	5.50%	5.50%	5.50%	5.50%	5.50%
Net Energy in MU	402.32	402.32	402.32	402.32	402.32
Plant Availability Factor (%)	50.00%	50.00%	50.00%	50.00%	50.00%
Plant Load Factor (%)	66.00%	66.00%	66.00%	66.00%	66.00%
Gross Station Heat Rate on GCV (kcal/ kWh)	2,800.00	3,200.00	3,200.00	3,200.00	3,200.00

Table 130: Projected Operating Performance of KLHEP from FY 2025-26 to FY 2029-30

KLHEP	2025-26	2026-27	2027-28	2028-29	2029-30
	Projected	Projected	Projected	Projected	Projected
Gross Energy in MU	390	390	390	390	390
Aux. Power Cons. (%)	1.0%	1.0%	1.0%	1.0%	1.0%
Net Energy in MU	386.10	386.10	386.10	386.10	386.10
Plant Availability Factor (%)	85.0%	85.0%	85.0%	85.0%	85.0%
Plant Load Factor (%)	44.5%	44.5%	44.5%	44.5%	44.5%

Table 131: Projected Operating Performance of LRPP from FY 2025-26 to FY 2029-30

LRPP	2025-26	2026-27	2027-28	2028-29	2029-30
	Projected	Projected	Projected	Projected	Projected
Gross Energy in MU	519.40	519.40	519.40	519.40	519.40
Aux. Power Cons. (%)	3.5%	3.5%	3.5%	3.5%	3.5%
Net Energy in MU	501.22	501.22	501.22	501.22	501.22
Plant Availability Factor (%)	85.0%	85.0%	85.0%	85.0%	85.0%
Plant Load Factor (%)	90.0%	90.0%	90.0%	90.0%	90.0%
Gross Station Heat Rate on GCV (kcal/ kWh)	2150	2150	2150	2150	2150

Table 132: Projected Operating Performance of NRPP from FY 2025-26 to FY 2029-30

NRPP	2025-26	2026-27	2027-28	2028-29	2029-30
	Projected	Projected	Projected	Projected	Projected
Gross Energy in MU	732.69	732.69	732.69	732.69	732.69

NRPP	2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected	2029-30 Projected
Aux. Power Cons. (%)	5.0%	5.0%	5.0%	5.0%	5.0%
Net Energy in MU	696.05	696.05	696.05	696.05	696.05
Plant Availability Factor (%)	85.0%	85.0%	85.0%	85.0%	85.0%
Plant Load Factor (%)	90.0%	90.0%	90.0%	90.0%	90.0%
Gross Station Heat Rate on GCV (kcal/ kWh)	1951	1951	1951	1951	1951

22.3.2. **120 MW Lower Kopili Hydro Electric Project (LKHEP):**

22.3.3. In addition to the above the above existing power stations, the new 120 MW LKHEP is expected to be commissioned in the year 2026. The 110 MW Main Powerhouse of the project is expected to be commissioned in Jan'26 and the 10 MW Auxiliary Powerhouse is expected to be commissioned in Jun'26. The following table shows the projection of performance parameters of LKHEP from FY 2025-26 to FY 2029-30

Table 133: Projected Operating Performance of LKHEP from FY 2025-26 to FY 2029-30

KLHEP	2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected	2029-30 Projected
Gross Energy in MU	44.72	459.70	469.58	469.58	469.58
Aux. Power Cons. (%)	1.70%	1.70%	1.70%	1.70%	1.70%
Net Energy in MU	43.96	451.89	461.60	461.60	461.60
Plant Availability Factor (%)	85%	85%	85%	85%	85%
Plant Load Factor (%)	43.15%	44.67%	44.67%	44.67%	44.67%

22.3.4. APGCL will submit separate Provisional & Final Petitions for LKHEP as and when applicable as per Regulations.

22.4. **Annual Plant Availability Factor**

22.4.1. As per Regulation 48.1 of the MYT Regulations 2024, the Normative Plant Availability factor for recovery of full fixed charges is- 50% for NTPS & LTPS and 85% for LRPP & NRPP. For KLHEP, as per Regulation 50.1 of the MYT Regulations 2024, the Normative Plant Availability factor for recovery of full fixed charges is 85%. The normative and projected numbers are shown in the table below.

Table 134: Projected Availability from FY 2025-26 to FY 2029-30

Parameter	Station	Normative	2025-26	2026-27	2027-28	2028-29	2029-30
			Projected	Projected	Projected	Projected	Projected
Plant Availability factor %	NTPS	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%
	LTPS	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%
	KLHEP	85.00%	85.00%	85.00%	85.00%	85.00%	85.00%
	LRPP	85.00%	85.00%	85.00%	85.00%	85.00%	85.00%
	NRPP	85.00%	85.00%	85.00%	85.00%	85.00%	85.00%

22.5. Annual Plant Load Factor (PLF)

22.5.1. As per Regulation 48.2 of the MYT Regulations 2024, the Normative Plant Load Factor to claim incentive is- 50% for NTPS, 66% for LTPS, 90% for LRPP and 85% for NRPP. For KLHEP, as per Regulation 50.1 of the MYT Regulations 2024, the Normative Plant Load Factor is 44.5%. The normative and projected numbers are shown in the table below.

Table 135: Projected PLF from FY 2025-26 to FY 2029-30

Parameter	Station	Normative	2025-26	2026-27	2027-28	2028-29	2029-30
			Projected	Projected	Projected	Projected	Projected
Plant Load factor %	NTPS	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%
	LTPS	66.00%	66.00%	66.00%	66.00%	66.00%	66.00%
	KLHEP	44.50%	44.50%	44.50%	44.50%	44.50%	44.50%
	LRPP	85.00%	85.00%	85.00%	85.00%	85.00%	85.00%
	NRPP	85.00%	85.00%	85.00%	85.00%	85.00%	85.00%

22.6. Gross Station Heat Rate (GSHR)

22.6.1. As per Regulation 48.4 of the MYT Regulations 2024, the Normative Gross Station Heat Rate is- 4300 kcal/kWh (OC) & 3900 kcal/kWh (CC) for NTPS, 3900 kcal/kWh (OC) & 3200 kcal/kWh (CC) for LTPS, 2150 kcal/kWh for LRPP and 2927 kcal/kWh (OC) & 1951 kcal/kWh (CC) for NRPP. The approved/normative, actual and projected numbers are shown in the table below.

Table 136: Projected GSHR from FY 2025-26 to FY 2029-30

Parameter	Station	Normative	2025-26	2026-27	2027-28	2028-29	2029-30
			Projected	Projected	Projected	Projected	Projected
Gross Station Heat Rate (kcal/kWh)	NTPS	3900	3900	3900	3900	3900	3900
	LTPS	3200	3200	3200	3200	3200	3200
	LRPP	2150	2150	2150	2150	2150	2150
	NRPP	1951	1951	1951	1951	1951	1951

22.7. Auxiliary Energy Consumption

22.7.1. As per Regulation 48.3 of the MYT Regulations 2024, the Normative Auxiliary Consumption is- 4.5% for NTPS, 5.5% for LTPS, 3.5% for LRPP and 5% for NRPP. As per Regulation 50.1 of the MYT Regulations 2024, the Normative Auxiliary Consumption for KLHEP is 1%. The normative and projected numbers are shown in the table below.

Table 137: Projected Auxiliary Consumption from FY 2025-26 to FY 2029-30

Parameter	Station	Normative	2025-26	2026-27	2027-28	2028-29	2029-30
			Projected	Projected	Projected	Projected	Projected
Aux Consumption %	NTPS	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%
	LTPS	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%
	KLHEP	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
	LRPP	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
	NRPP	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%

22.7.2. APGCL prays to the Hon'ble Commission to kindly approve the projection of performance parameters as shown above.

23. Fixed Cost of the Plant

23.1. Annual fixed cost from FY 2025-26 to FY 2029-30

23.1.1. As per regulation 43.1 of the MYT Regulations 2024 the following components have been considered for projecting of annual fixed cost under the Multi Year Tariff framework for the power plants:

- (a) Return on Equity Capital
- (b) Interest on Loan capital
- (c) Depreciation

(d) Operation and Maintenance Expenses

(e) Interest on Working Capital

(f) Less: Non-Tariff Income

23.1.2. For the computation of the fixed components, the Petitioner has considered the principles provided in the MYT Regulations 2024. These components have been discussed in detail in the following sections of the petition.

23.2. Return on Equity (ROE)

23.2.1. The Hon'ble Commission in its regulation has considered the pre-tax return on equity at 15.5% on equity capital as per the Regulation 34 of the MYT Regulations 2024.

23.2.2. APGCL has projected the Return on Equity (RoE) at a rate of 15.5% in accordance with the MYT Regulations 2024. The petitioner has claimed RoE at effective capacity for NTPS and LTPS.

23.2.3. APGCL has considered the Equity base for its stations on the same methodology adopted by Hon'ble AERC in the Tariff Order June 2024.

Table 138: Projected Return on Equity capital for FY 2025-26 to 2029-30

Station	Particulars	Rs. Cr				
		2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected	2029-30 Projected
NTPS	Opening Equity	59.44	59.44	59.44	59.44	59.44
	Closing Equity	59.44	59.44	59.44	59.44	59.44
	Rate of Return	15.50%	15.50%	15.50%	15.50%	15.50%
	Return on Equity	9.21	9.21	9.21	9.21	9.21
	Return on Equity on effective capacity	2.00	2.00	2.00	2.00	2.00
LTPS	Opening Equity	156.48	161.85	169.66	197.03	197.91
	Closing Equity	161.85	169.66	197.03	197.91	200.00
	Rate of Return	15.50%	15.50%	15.50%	15.50%	15.50%
	Return on Equity	24.67	25.69	28.42	30.61	30.84
	Return on Equity on effective capacity	16.86	17.56	19.43	20.92	21.08
KLHEP	Opening Equity	157.31	163.35	181.07	191.57	196.56
	Closing Equity	163.35	181.07	191.57	196.56	197.13
	Rate of Return	15.50%	15.50%	15.50%	15.50%	15.50%
	Return on Equity	24.85	26.69	28.88	30.08	30.51
LRPP	Opening Equity	68.86	69.20	76.68	82.65	82.69
	Closing Equity	69.20	76.68	82.65	82.69	82.73
	Rate of Return	15.50%	15.50%	15.50%	15.50%	15.50%
	Return on Equity	10.70	11.31	12.35	12.81	12.82
NRPP	Opening Equity	219.75	226.88	231.24	234.93	235.13
	Closing Equity	226.88	231.24	234.93	235.13	235.16
	Rate of Return	15.50%	15.50%	15.50%	15.50%	15.50%
	Return on Equity	34.61	35.50	36.13	36.43	36.45

23.2.4. APGCL prays to the Hon'ble Commission to kindly approve the projected Return on Equity as shown above.

23.3. Interest on Loan Capital

23.3.1. As per Regulation 35 of the MYT Regulations 2024, the Commission will consider interest on Loan capital on normative basis with repayment equal to depreciation allowed for that year and rate of interest will be the weighted average rate of interest calculated on the basis of the actual loan portfolio at the beginning of each year.

23.3.2. In view of the above, the Petitioner has projected the Interest on long term Loan on normative basis for FY 2025-30. The Petitioner has considered normative loan portfolio and the repayment shown is considered equal to the depreciation for FY 2025-30. The interest rate considered is at the same rate considered as the weighted average rate of interest for APR FY 2024-25.

23.3.3. The table below summarizes the interest on loan and finance charges considered for FY 2025-30.

Table 139: Projected Interest and Finance charges for FY 2025-26 to 2029-30

		Rs. Cr				
Station	Particulars	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
NTPS	Net Normative Opening Loan	-	-	-	-	-
	Addition of normative loan during the year	-	-	-	-	-
	Normative Repayment during the year	1.59	1.59	1.59	1.59	1.59
	Net Normative Closing Loan	-	-	-	-	-
	Avg. Normative Loan	-	-	-	-	-
	Interest Rate	10.05%	10.05%	10.05%	10.05%	10.05%
	Interest on Loan Capital	-	-	-	-	-
	Add: Bank Charges	-	-	-	-	-
	Net Interest on Loan Capital	-	-	-	-	-
	Net Interest on Loan Capital on effective capacity	-	-	-	-	-
LTPS	Net Normative Opening Loan	-	-	0.93	45.65	27.08
	Addition of normative loan during the year	12.53	18.24	63.87	2.05	4.86
	Normative Repayment during the year	16.62	17.31	19.15	20.62	20.77

Station	Particulars	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
	Net Normative Closing Loan	-	0.93	45.65	27.08	11.17
	Avg. Normative Loan	-	0.47	23.29	36.37	19.12
	Interest Rate	10.05%	10.05%	10.05%	10.05%	10.05%
	Interest on Loan Capital	-	0.05	2.34	3.65	1.92
	Add: Bank Charges	-	-	-	-	-
	Net Interest on Loan Capital	-	0.05	2.34	3.65	1.92
	Net Interest on Loan Capital on effective capacity	-	0.03	1.60	2.50	1.31
KLHEP	Net Normative Opening Loan	69.52	59.27	74.47	70.66	52.86
	Addition of normative loan during the year	14.10	41.35	24.49	11.67	1.31
	Normative Repayment during the year	24.35	26.15	28.30	29.47	29.90
	Net Normative Closing Loan	59.27	74.47	70.66	52.86	24.27
	Avg. Normative Loan	64.40	66.87	72.57	61.76	38.56
	Interest Rate	10.05%	10.05%	10.05%	10.05%	10.05%
	Interest on Loan Capital	6.47	6.72	7.29	6.21	3.88
	Add: Bank Charges	-	-	-	-	-
	Net Interest on Loan Capital	6.47	6.72	7.29	6.21	3.88
LRPP	Net Normative Opening Loan	-	-	4.51	4.31	-
	Addition of normative loan during the year	0.81	17.46	13.94	0.09	0.08
	Normative Repayment during the year	12.25	12.94	14.14	14.67	14.68
	Net Normative Closing Loan	-	4.51	4.31	-	-
	Avg. Normative Loan	-	2.26	4.41	2.16	-
	Interest Rate	10.05%	10.05%	10.05%	10.05%	10.05%
	Interest on Loan Capital	-	0.23	0.44	0.22	-
	Add: Bank Charges	-	-	-	-	-

Station	Particulars	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
	Net Interest on Loan Capital	-	0.23	0.44	0.22	-
NRPP	Net Normative Opening Loan	375.30	348.69	314.52	278.03	232.98
	Addition of normative loan during the year	16.62	10.17	8.63	0.45	0.09
	Normative Repayment during the year	43.23	44.34	45.12	45.50	45.52
	Net Normative Closing Loan	348.69	314.52	278.03	232.98	187.55
	Avg. Normative Loan	361.99	331.60	296.27	255.50	210.26
	Interest Rate	10.05%	10.05%	10.05%	10.05%	10.05%
	Interest on Loan Capital	36.38	33.33	29.78	25.68	21.13
	Add: Bank Charges	-	-	-	-	-
	Net Interest on Loan Capital	36.38	33.33	29.78	25.68	21.13
	Total	42.85	40.32	39.85	35.76	26.93

23.3.4. APGCL prays to the Hon'ble Commission to kindly approve the projected total interest and finance charges as shown above.

23.4. Depreciation

23.4.1. The Hon'ble Commission as per regulation 33 of the MYT Regulations 2024 has laid out the principals for determination of depreciation.

23.4.2. In view of the above, the Petitioner has computed the Depreciation considering the Capital Cost of the asset admitted by the Commission along with projected asset addition with 10% salvage value. The table below summarizes the Depreciation projected for FY 2025-30

Table 140: Projected Depreciation of NTPS for FY 2025-26 to 2029-30

		Rs. Cr				
Sl. No.	Particulars	2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected	2029-30 Projected
1	Opening GFA	201.07	201.07	201.07	201.07	201.07
2	Addition during the year	-	-	-	-	-
3	Closing GFA	201.07	201.07	201.07	201.07	201.07

Sl. No.	Particulars	2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected	2029-30 Projected
4	Average GFA	201.07	201.07	201.07	201.07	201.07
5	Rate of Depreciation	0.80%	0.80%	0.80%	0.80%	0.80%
6	Total Depreciation	1.62	1.62	1.62	1.62	1.62
7	Grant	2.95	2.95	2.95	2.95	2.95
8	Additions during the year	-	-	-	-	-
9	Closing grant	2.95	2.95	2.95	2.95	2.95
10	Average grant	2.95	2.95	2.95	2.95	2.95
11	Rate of Depreciation	0.80%	0.80%	0.80%	0.80%	0.80%
12	Depreciation on grants	0.02	0.02	0.02	0.02	0.02
13	Net Depreciation	1.59	1.59	1.59	1.59	1.59

Table 141: Projected Depreciation of LTPS for FY 2025-26 to 2029-30

Rs. Cr

Sl. No.	Particulars	2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected	2029-30 Projected
1	Opening GFA	536.26	554.16	580.21	671.44	674.37
2	Addition during the year	17.90	26.05	91.24	2.93	6.95
3	Closing GFA	554.16	580.21	671.44	674.37	681.32
4	Average GFA	545.21	567.18	625.82	672.91	677.85
5	Rate of Depreciation	3.13%	3.13%	3.13%	3.13%	3.13%
6	Total Depreciation	17.08	17.77	19.60	21.08	21.23
7	Grant	14.66	14.66	14.66	14.66	14.66
8	Additions during the year	-	-	-	-	-
9	Closing grant	14.66	14.66	14.66	14.66	14.66
10	Average grant	14.66	14.66	14.66	14.66	14.66
11	Rate of Depreciation	3.13%	3.13%	3.13%	3.13%	3.13%

Sl. No.	Particulars	2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected	2029-30 Projected
12	Depreciation on grants	0.46	0.46	0.46	0.46	0.46
13	Net Depreciation	16.62	17.31	19.15	20.62	20.77

Table 142: Projected Depreciation of KLHEP for FY 2025-26 to 2029-30

Rs. Cr

Sl. No.	Particulars	2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected	2029-30 Projected
1	Opening GFA	537.30	557.45	616.52	651.51	668.16
2	Addition during the year	20.14	59.07	34.99	16.66	1.88
3	Closing GFA	557.45	616.52	651.51	668.16	670.05
4	Average GFA	547.37	586.98	634.01	659.83	669.10
5	Rate of Depreciation	4.56%	4.56%	4.56%	4.56%	4.56%
6	Total Depreciation	24.94	26.74	28.89	30.06	30.49
7	Grant	12.95	12.95	12.95	12.95	12.95
8	Additions during the year	-	-	-	-	-
9	Closing grant	12.95	12.95	12.95	12.95	12.95
10	Average grant	12.95	12.95	12.95	12.95	12.95
11	Rate of Depreciation	4.56%	4.56%	4.56%	4.56%	4.56%
12	Depreciation on grants	0.59	0.59	0.59	0.59	0.59
13	Net Depreciation	24.35	26.15	28.30	29.47	29.90

Table 143: Projected Depreciation of LRPP for FY 2025-26 to 2029-30

Rs. Cr

Sl. No.	Particulars	2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected	2029-30 Projected
1	Opening GFA	277.93	279.08	304.02	323.92	324.05
2	Addition during the year	1.15	24.94	19.91	0.13	0.13
3	Closing GFA	279.08	304.02	323.92	324.05	324.17

Sl. No.	Particulars	2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected	2029-30 Projected
4	Average GFA	278.51	291.55	313.97	323.98	324.11
5	Rate of Depreciation	5.32%	5.32%	5.32%	5.32%	5.32%
6	Total Depreciation	14.83	15.52	16.71	17.25	17.25
7	Grant	48.41	48.41	48.41	48.41	48.41
8	Additions during the year	-	-	-	-	-
9	Closing grant	48.41	48.41	48.41	48.41	48.41
10	Average grant	48.41	48.41	48.41	48.41	48.41
11	Rate of Depreciation	5.32%	5.32%	5.32%	5.32%	5.32%
12	Depreciation on grants	2.58	2.58	2.58	2.58	2.58
13	Net Depreciation	12.25	12.94	14.14	14.67	14.68

Table 144: Projected Depreciation of NRPP for FY 2025-26 to 2029-30

Rs. Cr

Sl. No.	Particulars	2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected	2029-30 Projected
1	Opening GFA	732.50	756.25	770.79	783.11	783.76
2	Addition during the year	23.75	14.53	12.32	0.65	0.13
3	Closing GFA	756.25	770.79	783.11	783.76	783.88
4	Average GFA	744.37	763.52	776.95	783.43	783.82
5	Rate of Depreciation	5.81%	5.81%	5.81%	5.81%	5.81%
6	Total Depreciation	43.23	44.34	45.12	45.50	45.52
7	Grant	-	-	-	-	-
8	Additions during the year	-	-	-	-	-
9	Closing grant	-	-	-	-	-
10	Average grant	-	-	-	-	-
11	Rate of Depreciation	5.81%	5.81%	5.81%	5.81%	5.81%

Sl. No.	Particulars	2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected	2029-30 Projected
12	Depreciation on grants	-	-	-	-	-
13	Net Depreciation	43.23	44.34	45.12	45.50	45.52

Table 145: Summary of projected Depreciation for FY 2025-26 to 2029-30

Rs. Cr

Station	Particulars	2025-26	2026-27	2027-28	2028-29	2029-30
		Projected	Projected	Projected	Projected	Projected
NTPS	Depreciation	1.62	1.62	1.62	1.62	1.62
	Less: Depreciation on assets funded by Grants	0.02	0.02	0.02	0.02	0.02
	Net Depreciation	1.59	1.59	1.59	1.59	1.59
	Net Depreciation on effective capacity	1.59	1.59	1.59	1.59	1.59
LTPS	Depreciation	17.08	17.77	19.60	21.08	21.23
	Less: Depreciation on assets funded by Grants	0.46	0.46	0.46	0.46	0.46
	Net Depreciation	16.62	17.31	19.15	20.62	20.77
	Net Depreciation on effective capacity	16.62	17.31	19.15	20.62	20.77
KLHEP	Depreciation	24.94	26.74	28.89	30.06	30.49
	Less: Depreciation on assets funded by Grants	0.59	0.59	0.59	0.59	0.59
	Net Depreciation	24.35	26.15	28.30	29.47	29.90
LRPP	Depreciation	14.83	15.52	16.71	17.25	17.25
	Less: Depreciation on assets funded by Grants	2.58	2.58	2.58	2.58	2.58
	Net Depreciation	12.25	12.94	14.14	14.67	14.68
NRPP	Depreciation	43.23	44.34	45.12	45.50	45.52
	Less: Depreciation on assets funded by Grants	-	-	-	-	-
	Net Depreciation	43.23	44.34	45.12	45.50	45.52
Total		98.04	102.34	108.29	111.86	112.46

23.4.3. Govt. of Assam had already approved conversion of all cumulative grant given to APGCL into equity as on 31.03.2021 and 31.03.2023 respectively. Grant as on 31.03.2024 are also in the process of equity conversion. The impact of such conversion has already been reflected in the Equity base admitted by the Commission. With regards to this, the petitioner has considered grants as such for Depreciation calculation and accordingly, any deductions to depreciation on account of assets funded by Grants has been taken.

23.4.4. APGCL pray to the Hon'ble Commission to kindly approve the projected Depreciation for FY 2025-30 as shown above.

23.5. Interest on Working Capital

23.5.1. As per Regulation 37 of the MYT Regulations, 2024, the interest on working capital will be considered on normative basis.

23.5.2. As per the above regulations, the Petitioner has projected normative interest on working capital. However, as APGCL does not have liquid fuel stock facility, it has not considered working capital on storage of liquid fuel. The rate of interest has been considered equal to the normative interest rate of three hundred (300) basis points above the average State Bank of India MCLR (One Year Tenor) prevalent during the last available six months, which $8.80\% + 3.00\% = 11.80\%$.

23.5.3. The interest on working capital considered is shown in the table below:

Table 146: Summary of Interest on working capital for FY 2025-26 to 2029-30

		Rs. Cr				
Station	Particulars	2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected	2029-30 Projected
NTPS	Fuel Cost for one month	5.81	6.03	6.24	6.43	6.43
	O&M Expenses for one month	1.22	1.30	1.38	1.46	1.55
	Maintenance Spares-30% of O&M	4.40	4.67	4.95	5.25	5.57
	Receivables for two months	14.74	15.33	15.94	16.52	16.71
	Total Working Capital Requirement	26.17	27.32	28.50	29.66	30.26
	Rate of interest	11.80%	11.80%	11.80%	11.80%	11.80%
	Interest on Working capital	3.09	3.22	3.36	3.50	3.57
LTPS	Fuel Cost for one month	23.30	27.60	28.57	29.47	29.47
	O&M Expenses for one month	4.21	4.47	4.74	5.03	5.34
	Maintenance Spares-30% of O&M	15.16	16.09	17.06	18.10	19.21
	Receivables for two months	62.67	74.97	75.09	78.50	77.90
	Total Working Capital Requirement	105.34	123.13	125.47	131.11	131.91
	Rate of interest	11.80%	11.80%	11.80%	11.80%	11.80%
	Interest on Working capital	12.43	14.53	14.81	15.47	15.57
KLHEP	O&M Expenses for one month	3.50	3.71	3.94	4.17	4.43
	Maintenance Spares-15% of O&M	6.29	6.68	7.08	7.51	7.97
	Receivables for two months	17.60	18.19	17.46	22.77	18.46
	Total Working Capital Requirement	27.39	28.58	28.48	34.46	30.87
	Rate of interest	11.80%	11.80%	11.80%	11.80%	11.80%

Station	Particulars	2025-26	2026-27	2027-28	2028-29	2029-30
		Projected	Projected	Projected	Projected	Projected
	Interest on Working capital	3.23	3.37	3.36	4.07	3.64
LRPP	Fuel Cost for one month	24.20	25.09	25.97	26.79	26.79
	O&M Expenses for one month	2.63	2.79	2.96	3.14	3.33
	Maintenance Spares-30% of O&M	9.47	10.05	10.66	11.31	12.00
	Receivables for two months	58.51	67.58	66.84	69.75	67.96
	Total Working Capital Requirement	94.81	105.51	106.44	110.99	110.07
	Rate of interest	11.80%	11.80%	11.80%	11.80%	11.80%
	Interest on Working capital	11.19	12.45	12.56	13.10	12.99
NRPP	Fuel Cost for one month	18.71	19.39	20.07	20.70	20.70
	O&M Expenses for one month	3.74	3.97	4.21	4.47	4.74
	Maintenance Spares-30% of O&M	13.48	14.30	15.17	16.10	17.08
	Receivables for two months	64.24	72.56	87.80	72.06	71.87
	Total Working Capital Requirement	100.18	110.23	127.26	113.33	114.39
	Rate of interest	11.80%	11.80%	11.80%	11.80%	11.80%
	Interest on Working capital	11.82	13.01	15.02	13.37	13.50
Total		41.76	46.58	49.11	49.51	49.27

23.5.4. APGCL prays to the Hon'ble Commission to kindly approve the interest on Working capital for FY 2025-30 as shown above.

23.6. Operation and Maintenance Expenses

23.6.1. The operation and maintenance expense are to be projected as per Regulation 51.1 of the MYT Regulations, 2024.

23.6.2. The petitioner has considered the average of the actual O&M expenses for the last three years ending March'2024 (i.e. 2021-22, 2022-23 and 2023-24 at full capacity) based on the audited financial statements excluding special R&M, approved at the time of true up (2021-22 and 2022-23) and claimed in true up (2023-24).

23.6.3. The average of such O&M expenses is considered as O&M expenses for March 31st, 2024, and is now escalated @ 6.09% in line with the last escalation factor approved by the Hon'ble Commission in Tariff Order June 2024 (for FY 2024-25). The Hon'ble AERC has given the details of escalation factor in Review Order dated 28th October 2024.

Table 147: Revised O&M cost for FY 2025-26 to 2029-30

			Rs. Cr				
Station	Installed Capacity considered by AERC for Fixed Cost Baseline (MW)	Effective Capacity	2025-26	2026-27	2027-28	2028-29	2029-30
NTPS	119.50	26.00	14.66	15.55	16.50	17.51	18.57
LTPS	142.20	97.20	50.54	53.62	56.88	60.35	64.02
KLHEP	100.00	100.00	41.96	44.51	47.22	50.10	53.15
LRPP	69.76	69.755	31.57	33.49	35.53	37.69	39.99
NRPP	98.40	98.40	44.94	47.68	50.58	53.66	56.93
Total	529.86	391.36	183.66	194.85	206.71	219.30	232.66

23.6.4. APGCL prays to the Hon'ble Commission to kindly approve the O&M expenses for FY 2025-30 as shown above on effective capacity.

23.7. Non-Tariff income

23.7.1. As per Regulation 46 of the MYT Regulations, 2024, the non-tariff income shall be deducted from the Annual Fixed Cost in determining the Annual Fixed Cost of the Generation Company.

23.7.2. The non-tariff income for FY 2025-30 has been projected as same as claimed for True up petition for FY 2023-24 above. The same is as shown in the table below:

Table 148: Station-wise non-tariff income projected for FY 2025-26 to 2029-30

						Rs. Cr
Station	2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected	2029-30 Projected	
NTPS	2.67	2.67	2.67	2.67	2.67	
LTPS	10.00	10.00	10.00	10.00	10.00	
KLHEP	10.29	10.29	10.29	10.29	10.29	
LRPP	7.18	7.18	7.18	7.18	7.18	
NRPP	10.12	10.12	10.12	10.12	10.12	
Total	40.26	40.26	40.26	40.26	40.26	

23.7.3. APGCL prays to the Hon'ble Commission to kindly approve the non-tariff income for FY 2025-30 as shown above.

24. Energy Charges

24.1. Fuel Price and Calorific Value

24.1.1. As per Regulation 10 of the MYT Regulations 2024, 'Fuel Price' and 'Calorific Value of Fuel' are uncontrollable items. The projected values of 'Fuel Price' and 'Calorific Value of Fuel' are shown in the table below:

Table 149: Projected GCV and Price of Gas for FY 2025-26 to FY 2029-30

2025-26		2026-27		2027-28		2028-29		2029-30		
Station	Wt. Avg. Gross Calorific Value of Gas (kcal/SCM)	Wt. Avg. Price of Gas (Rs./1000 SCM)	Wt. Avg. Gross Calorific Value of Gas (kcal/SCM)	Wt. Avg. Price of Gas (Rs./1000 SCM)	Wt. Avg. Gross Calorific Value of Gas (kcal/SCM)	Wt. Avg. Price of Gas (Rs./1000 SCM)	Wt. Avg. Gross Calorific Value of Gas (kcal/SCM)	Wt. Avg. Price of Gas (Rs./1000 SCM)	Wt. Avg. Gross Calorific Value of Gas (kcal/SCM)	Wt. Avg. Price of Gas (Rs./1000 SCM)
NTPS	9,213	14,473	9,213	14,999	9,213	15,525	9,213	16,009	9,213	16009
LTPS	9,364	21,960	9,364	22,764	9,364	23,568	9,364	24,308	9,364	24,308
LRPP	9,208	23,945	9,208	24,822	9,208	25,699	9,208	26,506	9,208	26,506
NRPP	9,213	14,473	9,213	14,999	9,213	15,525	9,213	16,009	9,213	16,009

24.1.2. The Petitioner prays to the Hon'ble Commission to kindly approve the projected Price of Gas and GCV for NTPS for FY 2024-25 as shown in the table above.

24.2. Fuel cost

24.2.1. The table below shows the revised projected fuel cost for FY 2025-26 to FY 2029-30.

Table 150: Fuel cost for NTPS for FY 2025-26 to FY 2029-30

Particulars	Derivation	Unit	2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected	2029-30 Projected
Gross Generation	A	MU	113.88	113.88	113.88	113.88	113.88
Heat Rate	B	kcal/kWh	3,900	3,900	3,900	3,900	3,900
GCV of gas	C	kcal/SCM	9,213	9,213	9,213	9,213	9,213
Overall Heat	D=AxB	G. cal.	4,44,132	4,44,132	4,44,132	4,44,132	4,44,132
Gas consumption	E=D/C	M. SCM	48.21	48.21	48.21	48.21	48.21
Price of Gas	F	Rs./1000 SCM	14,473	14,999	15,525	16,009	16,009
Total cost of Gas	G=ExF/10000	Rs. Crore	69.77	72.31	74.84	77.18	77.18

Table 151: Fuel cost for LTPS for FY 2025-26 to FY 2029-30

Particulars	Derivation	Unit	2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected	2029-30 Projected
Gross Generation	A	MU	425.74	425.74	425.74	425.74	425.74
Heat Rate	B	kcal/kWh	2,800	3,200	3,200	3,200	3,200
GCV of gas	C	kcal/SCM	9,364	9,364	9,364	9,364	9,364
Overall Heat	D=AxB	G. cal.	11,92,061	13,62,355	13,62,355	13,62,355	13,62,355
Gas consumption	E=D/C	M. SCM	127.30	145.49	145.49	145.49	145.49
Price of Gas	F	Rs./1000 SCM	21,960	22,764	23,568	24,308	24,308
Total cost of Gas	G=ExF/10000	Rs. Crore	279.55	331.19	342.89	353.65	353.65

24.2.2. Operating GSHR of LTPS is presently less than the normative GSHR as a result of the efficient maintenance of the plant. As the plant receives APM gas without subsidy and due to exorbitant rise in gas price, the energy charge rate of the plant is high. In view of this, to provide relief to the consumers, APGCL has considered the GSHR of LTPS in the present trend instead of normative GSHR for the FY 2025-26 as a onetime measure only to calculate fuel cost so that Tariff of LTPS can be reduced.

Table 152: Fuel cost for LRPP for FY 2025-26 to FY 2029-30

Particulars	Derivation	Unit	2025-26	2026-27	2027-28	2028-29	2029-30
			Projected	Projected	Projected	Projected	Projected
Gross Generation	A	MU	519.40	519.40	519.40	519.40	519.40
Heat Rate	B	kcal/kWh	2,150	2,150	2,150	2,150	2,150
GCV of gas	C	kcal/SCM	9,208	9,208	9,208	9,208	9,208
Overall Heat	D=AxB	G. cal.	11,16,710	11,16,710	11,16,710	11,16,710	11,16,710
Gas consumption	E=D/C	M. SCM	121.28	121.28	121.28	121.28	121.28
Price of Gas	F	Rs./1000 SCM	23,945	24,822	25,699	26,506	26,506
Total cost of Gas	G=ExF/10000	Rs. Crore	290.40	301.03	311.67	321.46	321.46

Table 153: Fuel cost for NRPP for FY 2025-26 to FY 2029-30

Particulars	Derivation	Unit	2025-26	2026-27	2027-28	2028-29	2029-30
			Projected	Projected	Projected	Projected	Projected
Gross Generation	A	MU	732.69	732.69	732.69	732.69	732.69
Heat Rate	B	kcal/kWh	1,951	1,951	1,951	1,951	1,951
GCV of gas	C	kcal/SCM	9,213	9,213	9,213	9,213	9,213
Overall Heat	D=AxB	G. cal.	14,29,471	14,29,471	14,29,471	14,29,471	14,29,471
Gas consumption	E=D/C	M. SCM	155.16	155.16	155.16	155.16	155.16
Price of Gas	F	Rs./1000 SCM	14,473	14,999	15,525	16,009	16,009
Total cost of Gas	G=ExF/10000	Rs. Crore	224.55	232.72	240.88	248.40	248.40

24.2.3. The Petitioner prays to the Hon'ble Commission to kindly approve the projected Fuel cost Price for NTPS, LTPS, LRPP and NRPP for FY 2025-26 to FY 2029-30 as shown in the table above.

24.3. Incentives

24.3.1. APGCL submits that the Incentives for FY 2025-26 to FY 2029-30 will be claimed in True-up as per Regulations.

25. Special R&M Plan of APGCL for FY 2025-26 to FY 2029-30

25.1.1. The following Special R&M Plan is proposed for LTPS, KLHEP, LRPP and NRPP for the period from FY 2025-26 to FY 2029-30.

Table 154: Special R&M plan proposed for LTPS for FY 2025-26 to FY 2029-30

Table 20.4 Special R&M plan proposed for LTPS Ph-II 2016-16 to FY 2019-20							
SL NO	Description of Works	Proposed amount (In Lakhs)					Need of Justification
		2025-26	2026-27	2027-28	2028-29	2029-30	
Lakwa Thermal Power Station							
1	Major Overhauling of Gas Turbine Unit No.5 (Gas Turbine, Generator & Exciter) including supply of efficiency improvement spares	1000	1600				Till 21/10/2024, GT#5 crossed 141822.6 total running hours and crossed 60903.6running hours (141822.6-80919=60903.6) from last overhauling. The Major Inspection is to be carried out at 48000 running hours interval as per OEM literature. And thus, till now (60903.6-48000=12903.6hrs) is due. Therefore, the Major Inspection of GT#5 is to be completed at the earliest to avoid any undue or misfortune incident which may hamper the generation. So, we request you to kindly look into the matter at the earliest and initiate the process of Major Inspection for smooth running of the unit
2	Major Overhauling of Steam Turbine Generator along with the Governing System, Lube Oil system (with accumulator), and Steam Jet Air Ejector System and servicing of Generator Transformer & Station Transformer, and different types of Control valves of WHRP along with procurement of efficiency improvement spares.		900				As per recommended OEM service guide, the Steam Turbine is due for major overhauling at 91,000 Hrs. In addition, the Generator is due for major overhauling at 96,000 hrs. Considering the reduction of downtime of the STG, the two works need to be combined. Additionally, the frequent malfunctioning of governing system needs to be attended during the same shutdown period. As such it has been included in the scope of complete major overhauling works. The Generator and Station transformers are in operation since 2012, and no overhauling of these transformers has taken place. It is recommended that these transformers should be overhauled every 10-12 years of service to maintain their reliability and longevity. Also, both these transformers are leaking oil from various locations due to the rupture of top cover gasket which is resulting in massive transformer oil wastage. All Silica Gel Breathers of these transformers are damaged and will be replaced during the overhauling. There are nos. of valves operating in WHRP. These valves are installed to control the steam and water flow system. If the valves are not functioning properly then it is difficult to control different operations of the plant leading to difficulty in operation and maintenance as such loss of plant generation is inevitable. Since the aging of valves in WHRP has crossed 12 years, it is extremely important to service all the valves in the interest of smooth operation, maintenance, and optimum generation of the plant
3	Major overhauling of Gas Compressor #8 along with supply of spares			500			The Ph-II Powerhouse of LTPS has been using 03nos 4RDS2 Dresser rand Gas compressor since 1994 for feeding of pressurized natural gas to its BHEL, GE Frame-V ,20 MW Gas turbines to produce power. The overhauling of GC#8 along with supply of spares is

SL NO	Description of Works	Proposed amount (In Lakhs)					Need of Justification
		2025-26	2026-27	2027-28	2028-29	2029-30	
							needed for functioning of the unit.
4	Major Overhauling of Gas Compressor unit#9 including supply of overhauling spares.				600		The Ph-II Power House of LTPS has been using 1 no. of Cameroon Make Gas Compressor for feeding of pressurized natural gas to its BHEL,GE Frame-V ,20 MW Gas turbines to produce power . The overhauling of GC#9 along with supply of spares is needed for functioning of the unit.
5	Procurement of efficiency improvement spares for Gas Compressors# 9.				150		The Ph-II Power House of LTPS has been using 03 nos 4RDS2 Dresser rand Gas compressor since 1994 and 1 no. of Cameroon Make Gas Compressor for feeding of pressurized natural gas to its BHEL,GE Frame-V ,20 MW Gas turbines to produce power .The spare materials will be required for making the compressors available by performing different servicing, repairing and maintenance works along with replacement of required parts and thus it will provide longer life to the compressors .
6	Procurement of efficiency improvement spares for combustion inspection of GT # 6		60			100	The combustion inspection of GT#6 is due as per OEM manual and for the healthiness of the unit as the last inspection was carried out before 12000 fired hours.
7	Procurement of Combustion Inspection efficiency improvement Spares for Gas turbine #5			80			The combustion inspection of GT#5 is due as per OEM manual and for the healthiness of the unit as the last inspection was carried out before 12000 fired hours.
Karbi Langpi Hydro Electric Project							
	Major overhauling of Unit-1	1500	1200				The Major Overhauling work of the 50MW unit of KLHEP has to be done in every 5 years year as preventive maintenance as per Operation & Maintenance Manual of the OEM, Japan. This ensures the healthiness for running the units and reduces the break down maintenance which in turn enhance load generation.
8	Major overhauling of Unit-2				2700		The Major Overhauling work of the 50MW unit of KLHEP has to be done in every 5 years year as preventive maintenance as per Operation & Maintenance Manual of the OEM, Japan. This ensures the healthiness for running the units and reduces the break down maintenance which in turn enhance load generation.
Lakwa Replacement Power Project							
9	12/24/36/48,000 Running Hours Turbocharger Maintenance for Unit no GEG#1,2,3,4,5,6,7	213	939	-	263	1,298	A properly maintained turbocharger, as per the OEM guidelines, is a very important requirement for the efficient and reliable operations of these high efficiency natural gas based reciprocating engines. Timely replacement of parts is crucial to maintain the fine tolerances and clearances in the turbocharger to get the optimal efficiency of the engines.

SL NO	Description of Works	Proposed amount (In Lakhs)					Need of Justification
		2025-26	2026-27	2027-28	2028-29	2029-30	
10	16,000 and 32,000 Running Hours Maintenance for GEG#1,2,3,4,5,6,7				2,310		Timely replacement of consumable spare parts also helps to maintain the Lubricating oil consumption at an optimum level and the emissions from the engine in controls. The Gas Engine Lube Oil is also completely replaced during 16,000 Running Hours maintenance.
11	16,000 and 32,000 Running Hours Maintenance for GEG#4,5,1,7		2,745				Timely replacement of consumable spare parts also helps to maintain the Lubricating oil consumption at an optimum level and the emissions from the engine in controls. The Gas Engine Lube Oil is also completely replaced during 16,000 Running Hours maintenance.
12	16,000 and 32,000 Running Hours Maintenance for GEG#6,2,3			2,155			Timely replacement of consumable spare parts also helps to maintain the Lubricating oil consumption at an optimum level and the emissions from the engine in controls. The Gas Engine Lube Oil is also completely replaced during 16,000 Running Hours maintenance.
13	Alternator Maintenance for GEG#1,2,3,4,5,6,7		439				In LRPP there are 7 nos of ABB Make alternators which are coupled with the gas engines. Periodic maintenance L1 (at 4K running hrs) and L2 (at 8K running hrs) of alternators are done regularly as per OEM guidelines for smooth and reliable operation without any breakdown. As on August, 2024 all the gas engines have completed almost 50k running hours, the alternators are required to carry out the L3+ maintenance (at 64k running hours) which is kind of a major overhaul and includes part of performing extensive inspections, tests and larger maintenance tasks.
Namrup Replacement Power Project							
14	Long Term Service Agreement of NRPP (From 2025-26 to 2029-30)		3889	11943	1943	1943	<p>As per the OEM guidelines, the NRPP GT requires HGPI, MI etc at the end of certain running hours for safety, reliability and availability of the machine. As the cost of these special R&M activities are very high, APGCL is exploring the possibility of signing a LTSA with the OEM to reduce the cost.</p> <p>For the time being APGCL has prepared the estimated cost of LTSA for the Control Period based on an offer submitted by the OEM. However, APGCL also floated a Tender for the same which is being evaluated now. This estimate cost may change later based on the actual price bid received in the Tender.</p> <p>Thus, APGCL humbly submits to the Hon'ble Commission, that it will submit the final estimate for LTSA/any other changes special R&M proposal for NRPP in a separate petition after finalization of the matter.</p> <p>In View of the above APGCL has not considered the impact of this Special R&M in the tariff year 2025-26.</p>
	Total (In Lakhs)	2713	11772	14678	7966	3341	

26. Summary of submissions for ARR from FY 2025-26 to FY 2029-30**26.1. Summary**

26.1.1. The Summary of the MYT Petition for FY 2025-26 to FY 2029-30 is shown below.

Table 155: ARR of NTPS for FY 2025-26 to FY 2029-30

						Rs. Cr
Sl. No.	Particulars	2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected	2029-30 Projected
I	POWER GENERATION (MU)					
	Gross Generation	113.88	113.88	113.88	113.88	113.88
	Net Generation	108.76	108.76	108.76	108.76	108.76
	Auxiliary Consumption Loss %	5.50%	5.50%	5.50%	5.50%	5.50%
II	Fixed Charges					
	Operation & Maintenance Expenditure	14.66	15.55	16.50	17.51	18.57
	Interest & Finance Charges	-	-	-	-	-
	Interest on working Capital	3.09	3.22	3.36	3.50	3.57
	Depreciation	1.59	1.59	1.59	1.59	1.59
	Return on Equity	2.00	2.00	2.00	2.00	2.00
	Special R&M	-	-	-	-	-
	Less: Other Income	(2.67)	(2.67)	(2.67)	(2.67)	(2.67)
III	Total Fixed Charges	18.67	19.70	20.79	21.93	23.06
IV	Fuel Cost	69.8	72.3	74.8	77.2	77.2
V	Total Revenue Requirement	88.44	92.01	95.63	99.10	100.24

Table 156: ARR of LTPS for FY 2025-26 to FY 2029-30

						Rs. Cr
Sl. No.	Particulars	2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected	2029-30 Projected
I	POWER GENERATION (MU)					
	Gross Generation	425.74	425.74	425.74	425.74	425.74
	Net Generation	402.32	402.32	402.32	402.32	402.32
	Auxiliary Consumption Loss %	5.50%	5.50%	5.50%	5.50%	5.50%
II	Fixed Charges					
	Operation & Maintenance Expenditure	50.54	53.62	56.88	60.35	64.02
	Interest & Finance Charges	-	0.03	1.60	2.50	1.31
	Interest on working Capital	12.43	14.53	14.81	15.47	15.57
	Depreciation	16.62	17.31	19.15	20.62	20.77
	Return on Equity	16.86	17.56	19.43	20.92	21.08
	Special R&M	10.00	25.60	5.80	7.50	1.00
	Less: Other Income	(10.00)	(10.00)	(10.00)	(10.00)	(10.00)
III	Total Fixed Charges	96.45	118.65	107.66	117.36	113.76
IV	Fuel Cost	279.55	331.19	342.89	353.65	353.65
V	Total Revenue Requirement	376.01	449.84	450.55	471.01	467.41

Table 157: ARR of KLHEP for FY 2025-26 to FY 2029-30

						Rs. Cr
Sl. No.	Particulars	2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected	2029-30 Projected
I	POWER GENERATION (MU)					
	Gross Generation	390.00	390.00	390.00	390.00	390.00
	Net Generation	386.10	386.10	386.10	386.10	386.10
	Auxiliary Consumption Loss %	1.00%	1.00%	1.00%	1.00%	1.00%
II	Fixed Charges					
	Operation & Maintenance Expenditure	41.96	44.51	47.22	50.10	53.15
	Interest & Finance Charges	6.47	6.72	7.29	6.21	3.88
	Interest on working Capital	3.23	3.37	3.36	4.07	3.64
	Depreciation	24.35	26.15	28.30	29.47	29.90
	Return on Equity	24.85	26.69	28.88	30.08	30.51
	Special R&M	15.00	12.00	-	27.00	-
	Less: Other Income	(10.29)	(10.29)	(10.29)	(10.29)	(10.29)
III	Total Fixed Charges	105.57	109.16	104.76	136.64	110.79
IV	Fuel Cost	-	-	-	-	-
V	Total Revenue Requirement	105.57	109.16	104.76	136.64	110.79

Table 158: ARR of LRPP for FY 2025-26 to FY 2029-30

						Rs. Cr
Sl. No	Particulars	2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected	2029-30 Projected
I	POWER GENERATION (MU)					
	Gross Generation	519.40	519.40	519.40	519.40	519.40
	Net Generation	501.22	501.22	501.22	501.22	501.22
	Auxiliary Consumption Loss %	3.50%	3.50%	3.50%	3.50%	3.50%
II	Fixed Charges					
	Operation & Maintenance Expenditure	31.57	33.49	35.53	37.69	39.99
	Interest & Finance Charges	-	0.23	0.44	0.22	-
	Interest on working Capital	11.19	12.45	12.56	13.10	12.99
	Depreciation	12.25	12.94	14.14	14.67	14.68
	Return on Equity	10.70	11.31	12.35	12.81	12.82
	Special R&M	2.13	41.23	21.55	25.73	12.98
	Less: Other Income	(7.18)	(7.18)	(7.18)	(7.18)	(7.18)
III	Total Fixed Charges	60.66	104.47	89.39	97.04	86.28
IV	Fuel Cost	290.40	301.03	311.67	321.46	321.46
V	Total Revenue Requirement	351.05	405.50	401.06	418.50	407.73

Table 159: ARR of NRPP for FY 2025-26 to FY 2029-30

						Rs. Cr
Sl. No.	Particulars	2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected	2029-30 Projected
I	POWER GENERATION (MU)					
	Gross Generation	732.69	732.69	732.69	732.69	732.69
	Net Generation	696.05	696.05	696.05	696.05	696.05
	Auxiliary Consumption Loss %	5.00%	5.00%	5.00%	5.00%	5.00%
II	Fixed Charges					
	Operation & Maintenance Expenditure	44.94	47.68	50.58	53.66	56.93
	Interest & Finance Charges	36.38	33.33	29.78	25.68	21.13
	Interest on working Capital	11.82	13.01	15.02	13.37	13.50
	Depreciation	43.23	44.34	45.12	45.50	45.52
	Return on Equity	34.61	35.50	36.13	36.43	36.45
	Special R&M	-	38.89	119.43	19.43	19.43
	Less: Other Income	(10.12)	(10.12)	(10.12)	(10.12)	(10.12)
III	Total Fixed Charges	160.86	202.62	285.93	183.95	182.83
IV	Fuel Cost	224.55	232.72	240.88	248.40	248.40
V	Total Revenue Requirement	385.42	435.34	526.82	432.34	431.23

Table 160: ARR of APGCL for FY 2025-26 to FY 2029-30

						Rs. Cr
Sl. No.	Particulars	2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected	2029-30 Projected
I	POWER GENERATION (MU)					
	Gross Generation	2,181.70	2,181.70	2,181.70	2,181.70	2,181.70
	Net Generation	2,094.45	2,094.45	2,094.45	2,094.45	2,094.45
	Auxiliary Consumption Loss %	4.00%	4.00%	4.00%	4.00%	4.00%
II	Fixed Charges					
	Operation & Maintenance Expenditure	183.66	194.85	206.71	219.30	232.66
	Interest & Finance Charges	42.85	40.31	39.11	34.60	26.32
	Interest on working Capital	41.76	46.58	49.11	49.51	49.27
	Depreciation	98.04	102.34	108.29	111.86	112.46
	Return on Equity	89.03	93.07	98.79	102.25	102.86
	Special R&M	27.13	117.72	146.78	79.66	33.41
	Less: Other Income	(40.26)	(40.26)	(40.26)	(40.26)	(40.26)
III	Total Fixed Charges	442.22	554.60	608.53	556.91	516.72
IV	Fuel Cost	864.27	937.25	970.28	1,000.68	1,000.68
V	Total Revenue Requirement	1,306.49	1,491.85	1,578.82	1,557.59	1,517.40

26.2. Tariff for FY 2025-26

26.2.1. The tariff proposed for FY 2025-26 is as shown below.

Table 161: Tariff proposed for FY 2025-26

Station	Particulars	FY 2025-26
NTPS	Annual fixed charges (Rs crore)	18.67
	Monthly fixed charges (Rs crore)	1.56
	Fixed Charge (Rs. / kWh)	1.72
	Energy charge (Rs. / kWh)	6.42
	Proposed Tariff (Rs. / kWh)	8.13
LTPS	Annual fixed charges (Rs crore)	96.45
	Monthly fixed charges (Rs crore)	8.04
	Fixed Charge (Rs. / kWh)	2.40
	Energy charge (Rs. / kWh)	6.95
	Proposed Tariff (Rs. / kWh)	9.35
KLHEP	Capacity charges (Rs crore)	52.79
	Monthly Capacity charges (Rs crore)	4.40
	Capacity Charge rate (Rs. / kWh)	1.37
	Energy charge rate (Rs. / kWh)	1.37
	Proposed Tariff (Rs. / kWh)	2.73
LRPP	Annual fixed charges (Rs crore)	60.66
	Monthly fixed charges (Rs crore)	5.05
	Fixed Charge (Rs. / kWh)	1.21
	Energy charge (Rs. / kWh)	5.79
	Proposed Tariff (Rs. / kWh)	7.00
NRPP	Annual fixed charges (Rs crore)	160.86
	Monthly fixed charges (Rs crore)	13.41
	Fixed Charge (Rs. / kWh)	2.31
	Energy charge (Rs. / kWh)	3.23
	Proposed Tariff (Rs. / kWh)	5.54
APGCL	Annual fixed charges (Rs crore)	442.22
	Monthly fixed charges (Rs crore)	36.85
	Fixed Charge (Rs. / kWh)	2.11
	Energy charge (Rs. / kWh)	4.13
	Proposed Tariff (Rs. / kWh)	6.24

26.2.2. The Petitioner prays to the Hon'ble Commission to approve the Net Annual Revenue Requirement for FY 2025-26 to FY 2029-30 as discussed in the tables above.

27. Directives

27.1. Compliance of Directives issued in the Tariff Order for FY 2023-24

27.1.1. We submit that the update on the compliance of directives issued in the Tariff order for FY 2024-25 for Quarter 1 has already been submitted to the Hon'ble Commission.

Compliance of Directives issued in the Tariff Order for FY 2024-25		
Sl. No:	AERC's Directive	Status as on 30 th September, 2024
1	Directive 1: Completion of Projects The Commission directs APGCL to complete the new and ongoing projects on time. The Commission also directs APGCL to set up their ongoing Solar Plants on Time.	Noted. The status of ongoing projects is enclosed in Sub-Annexure-I of Annexure-12 .
2	Directive 2: Procurement of Gas APGCL should continue to pursue with its gas suppliers/ transporter to obtain the contracted quantum of gas on a regular basis. The issue of gas should be pursued with the concerned ministry of GOI in consultation with the state Government.	Noted. Communication has been made with MoPNG requesting for allocation of additional gas. Details are attached at Sub-Annexure-II of Annexure-12 . Moreover, APGCL has entered an agreement with AGCL for a quantum of gas 0.1 MMSCMD gas (on Fall back basis) on dated 30 th August' 2024.
3	Directive 3: Fixed Asset Register The Commission directs APGCL that Fixed Asset Register should be updated every year, and these should be duly certified by Chartered Accountant. APGCL is directed to maintain Fixed Asset Register at their end and submit to the Commission as and when asked during tariff proceedings.	APGCL maintains its FAR in SAP-ERP system, which is auto system updated and is ready to submit to the Hon'ble Commission whenever asked for.
4	Directive 4: Undertaking Special R&M in time-bound manner The Commission observes that APGCL undertakes bulk of the Special R&M approved for a year in subsequent years only. APGCL has sought and received approval for the Special R&M based on the justification that the Special R&M is necessary for a particular year but does not undertake the Special R&M in that year. APGCL is directed to execute the Special R&M in time-bound manner so that no cost overrun takes place.	Noted. APGCL is putting all-out effort to complete the special R&M works within the stipulated time. However, the overhauling depends on factors like running hours, commercial availability of parts of machine etc., so sometimes it may differ from stipulated time frame.

Compliance of Directives issued in the Tariff Order for FY 2024-25		
5	<p>Directive 5: Special R&M linked to the operational running hours</p> <p>The Commission notes that APGCL is praying for routine maintenance expenses that are linked to running hours of the plant in the APR or True up of the plant for that year.</p> <p>APGCL is directed to ensure that all such Special R&M linked to operational running hours based on OEM recommendations are prayed for the original Tariff Petition for that year, rather than being submitted at the time of APR or true-up.</p>	Noted.
6	<p>Directives 6: Unit-wise detailed breakup of Capex and Special R&M in new control period</p> <p>APGCL is directed to submit Unit wise detailed breakup of Capex and Special R&M envisaged in the MYT Petition for the next Control Period in its Capital Investment Plan (CIP) and Special R&M plan.</p> <p>APGCL is further directed to submit its CIP and Special R&M Plan with Board approval of individual scheme envisaged, detailed justification, and cost benefit analysis of the scheme.</p>	Noted. APGCL will submit the details in the next MYT petition.
7	<p>Directives 7: Solar Storage/ Pump Storage</p> <p>The Commission directs APGCL to initiate action for installation of solar/pump storage facilities to suit the demand.</p>	APGCL has a few short-listed locations. DPR for the same is planned to be financed by EAP (JICA). Proposal sent to GoA. Response awaited.

END OF MAIN PETITION

ANNEXURES

List of Annexures

Sl No.	Particulars	Annexures	Page No.
1	Regulatory Formats	Annexure-1	1
2	Audited Annual Accounts FY 2023-24	Annexure-2	117
3	Statutory Audit Report	Annexure-3	168
4	SLDC certificates for plant performance certificate in 2023-24	Annexure-4	197
5	PFC loan details and applicable rates for FY 2023-24	Annexure-5	201
6	GOA sanction letters on conversion of grants to equity	Annexure-6	290
7	Income Tax Return Acknowledgement (ITR-6) for FY 2023-24 (AY 2024-25)	Annexure-7	293
8	SLDC certificates for loss of generation due to SLDC load restrictions	Annexure-8	295
9	SLDC certificates for plant performance certificate in 2024-25	Annexure-9	297
10	PFC loan details and applicable rates for FY 2024-25(6 months)	Annexure-10	300
11	Document with Interest rates applicable on Govt. of Assam loans	Annexure-11	325
12	Status of compliance of directive by Commission w.r.t 2nd quarter for FY 2024-25	Annexure-12	328
13	CAG comments on Financial Statement for FY 2023-24 of APGCL	Annexure-13	344

Annexure-1: MYT Formats

Name of Company: Assam Power Generation Corporation Limited
Name of Plant/ Station: Namrup Thermal Power Station

INDEX OF FORMATS

	Formats		PARTICULARS
1	Form	F1	Annual Revenue Requirement Summary
2	Form	F2a	Plant Characteristics-Thermal
3	Form	F2b	Plant Characteristics-Hydro
4	Form	F3a	Normative Parameters Considered for Tariff Computations-Thermal
5	Form	F3b	Normative Parameters Considered for Tariff Computations-Hydro
6	Form	F4	Generation Details and Variable Cost
7	Form	F5	Abstract of admitted Capital Cost for the existing Project
8	Form	F5a	Statement showing claimed capital cost
9	Form	F6	Details of Foreign Loans
10	Form	F7	Details of Foreign Equity
11	Form	F8	Capital Cost Estimates and Schedule of Commissioning for New projects
12	Form	F9a	Break-up of Capital Cost for Coal/ Lignite based projects
13	Form	F9b	Break-up of Capital Cost for Gas/ Liquid fuel based Projects
14	Form	F9c	Break-up of Capital Cost for Hydro projects
15	Form	F9d	Break-up of Capital Cost for Plant & Equipment of New Hydro projects
16	Form	F10	Break-up of Construction/ Supply/ Service packages
17	Form	F11	Draw Down Schedule for Calculation of IDC & Financing Charges
18	Form	F12	Financial Package Upto CoD
19	Form	F13	Details of Project Specific Loans
20	Form	F14a	Calculation of Weighted Average Rate of Interest on Actual Loans
21	Form	F14b	Calculation of Interest on Normative Loan
22	Form	F15	Details of Allocation of corporate loans to various projects
23	Form	F16	Statement of Additional Capitalisation after COD
24	Form	F16a	Details of Assets De-capitalized during the period
25	Form	F17	Financing of Additional Capitalisation
26	Form	F18	Statement of Capital Cost
27	Form	F19	Statement of Capital Works in Progress
28	Form	F20	R&M Expenses
29	Form	F21	Employee Expenses
30	Form	F22	Administration & General Expenses
31	Form	F23	Fixed Assets and Depreciation
32	Form	F24	Details computation of Interest on Loan
33	Form	F25	Return on Equity
34	Form	F26	Working Capital Requirements
35	Form	F27	Detailed Information in respect of fuel for computation of Energy Charges
36	Form	F28	Expenses Capitalised
37	Form	F29	Income Tax Provisions
38	Form	F30	Non-Tariff Income

Instructions for the Applicant

- 1) Electronic copy in the form of CD/ Floppy Disc shall also be furnished
- 2) These formats are indicative in nature and the utility may align the line items to its chart of accounts

Name of Company: Assam Power Generation Corporation Limited										
Name of Plant/ Station: Namrup Thermal Power Station										
Annual Revenue Requirement Summary										
Form No:										F1
										Rs Crore
		Form	2023-24 Actual	2023-24 Claim	2024-25 Estimated	2025-26	2026-27	2027-28	2028-29	2029-30
A	Generation					Projected				
1	Gross Generation (MU)	F4	132.36	132.36	112.54	113.88	113.88	113.88	113.88	113.88
2	Aux Consumption (%)	F4	8.5%	8.5%	5.8%	4.5%	4.5%	4.5%	4.5%	4.5%
3	Net Generation (MU)	F4	121.11	121.11	105.97	108.76	108.76	108.76	108.76	108.76
B	Capacity Charges (Annual Fixed Charges)									
1	O&M expenses									
a	Employee Expenses	F21								
b	R & M Expense	F20	12.61	12.75	13.57	14.66	15.55	16.50	17.51	18.57
c	A&G Expense	F22								
d	Increase in AERC fees		0.10	0.10	0.10					
2	Depreciation	F23	1.53	1.53	1.58	1.59	1.59	1.59	1.59	1.59
3	Interest on Loans	F14B	0.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Return on Equity	F25	0.00	1.95	1.99	2.00	2.00	2.00	2.00	2.00
5	Interest on Working Capital	F26	0.00	3.39	2.98	3.09	3.22	3.36	3.50	3.57
6	Income Tax	F29	1.14	1.14	0.00	0.00	0.00	0.00	0.00	0.00
7	Cost of secondary fuel (only for coal based stations)	F4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Special allowance in lieu of R&M or separate compensation allowance		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Less: Other Income	F30	-5.84	5.84	-1.25	-2.67	-2.67	-2.67	-2.67	-2.67
	Total		9.77	26.70	18.98	18.67	19.70	20.79	21.93	23.06
C	Variable Charges (Energy Charges)									
	Energy Charges from Primary Fuel (Rs Cr) ^{C1, C2, C3, C4}	F4	98.79	84.95	67.60	69.77	72.31	74.84	77.18	77.18
	Energy Charges from Primary Fuel (Rs/ kWh)	F4	8.16	7.01	6.38	6.42	6.65	6.88	7.10	7.10
	C1 - If multifuel is used simultaneously, energy charges to be given in respect of every fuel individually									
	C2 - Energy charge shall be computed for open cycle operation and combined cycle operation separately in case of gas/ liquid fuel fired plants									
	C3 - Energy charge shall be worked out based on ex-bus energy scheduled to be sent out									
	Petitioner									

Name of Company: Assam Power Generation Corporation Limited				
Name of Plant/ Station: Namrup Thermal Power Station				
Plant Characteristics- Thermal				F2a
	Unit(s)/ Block(s) Parameters	Unit II	Unit III	Unit VI
	Installed Capacity (MW)	17	15	9
	Schedule COD as per Investment Approval			
	Actual COD /Date of Taken Over (as applicable)	1965	1965	1985
	Pit Head or Non Pit Head	Not applicable		
	Name of the Boiler Manufacture	Not applicable		BHEL
	Name of Turbine Generator Manufacture	Westinghouse, USA		BHEL
	Main Steams Pressure at Turbine inlet (kg/Cm2) abs ¹ .	Not applicable		12
	Main Steam Temperature at Turbine inlet (oC) ¹	Not applicable		330
	Reheat Steam Pressure at Turbine inlet (kg/Cm2) ¹	N/A		
	Reheat Steam Temperature at Turbine inlet (oC) ¹	N/A		
	Main Steam flow at Turbine inlet under MCR condition (tons /hr) ²	Not applicable		117
	Main Steam flow at Turbine inlet under VWO condition (tons /hr) ²	Not applicable		
	Unit Gross electrical output under MCR /Rated condition (MW) ²	21	21	22.5
	Unit Gross electrical output under VWO condition (MW) ²	21	21	22.5
	Guaranteed Design Gross Turbine Cycle Heat Rate (kCal/kWh) ³	3987	3987	NA
	Conditions on which design turbine cycle heat rate guaranteed	NCV	NCV	
	% MCR			
	% Makeup Water Consumption	Not applicable		5
	Design Capacity of Make up Water System	Not applicable		
	Design Capacity of Inlet Cooling System			
	Design Cooling Water Temperature (0C)			
	Back Pressure			
	Steam flow at super heater outlet under BMCR condition (tons/hr)	Not applicable		117
	Steam Pressure at super heater outlet under BMCR condition) (kg/Cm2)	Not applicable		22
	Steam Temperature at super heater outlet under BMCR condition (0C)	Not applicable		375
	Steam Temperature at Reheater outlet at BMCR condition (0C)	Not applicable		
	Design / Guaranteed Boiler Efficiency (%) ⁴			85
	Design Fuel with and without Blending of domestic/imported coal	Not applicable		
	Type of Cooling Tower	Not applicable		
	Type of cooling system ⁵	Not applicable		
	Type of Boiler Feed Pump ⁶	Not applicable		
	Fuel Details ⁷	Natural Gas		WHRU
	-Primary Fuel	Natural Gas		WHRU
	-Secondary Fuel	N/A		
	-Alternate Fuels	N/A		
	Special Features/ Site Specific Features ⁸	MAKEUP WATER SYSTEM		
	Special Technological Features ⁹	N/A		
	Environmental Regulation related features ¹⁰			
	Any other special features			
	1: At Turbine MCR condition.			
	2: with 0% (Nil) make up and design Cooling water temperature			
	3: at TMCR output based on gross generation, 0% (Nil) makeup and design Cooling water temperature.			
	4: With Performance coal based on Higher Heating Value (HHV) of fuel and at BMCR) out put			
	5: Closed circuit cooling, once through cooling, sea cooling, natural draft cooling, induced draft cooling etc.			
	6: Motor driven, Steam turbine driven etc.			
	7: Coal or natural gas or Naptha or lignite etc.			
	8: Any site specific feature such as Merry-Go-Round, Vicinity to sea, Intake /makeup water systems etc.			
	9: Any Special Technological feature like Advanced class FA technology in Gas Turbines, etc.			
	10: Environmental Regulation related features like FGD, ESP etc.,			
	Note 1: In case of deviation from specified conditions in Regulation, correction curve of manufacturer may			
	Note 2: Heat Balance Diagram has to be submitted along with above information in case of new stations.			
	Note 3: The Terms – MCR, BMCR, HHV, Performance coal, are as defined in CEA Technical Standards			

[illegible]

[illegible]

Name of Company: Assam Power Generation Corporation Limited
Name of Plant/ Station: Namrup Thermal Power Station

Abstract of admitted Capital Cost for the existing Project	Form No:	F5
-------------------------------------------------------------------	-----------------	-----------

	Particulars	Unit	Details
	Last date of order of Commission for the project as on 31.03.2023 (True up Order 22-23)		
1	Capital Cost as admitted by AERC	Rs Crore	194.86
2	Amount of un-discharged liabilities included in above (& forming part of admitted capital cost)	Rs Crore	NIL
3	Amount of un-discharged liabilities corresponding to above admitted capital cost (but not forming part of admitted capital cost being allowed on cash basis)	Rs Crore	NIL
4	Gross Normative Debt	Rs Crore	135.22
5	Cumulative Repayment	Rs Crore	149.00
6	Net Normative Debt	Rs Crore	-13.78
7	Normative Equity	Rs Crore	56.69
8	Cumulative Depreciation	Rs Crore	149.00

Petitioner

Name of Company: Assam Power Generation Corporation Limited

Name of Plant/ Station: Namrup Thermal Power Station

Statement showing claimed capital cost

Form No:

F5a

	Particulars	Unit	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
1	Opening Capital Cost	Rs Crores	194.86	199.02	201.07	201.07	201.07	201.07	201.07
2	Add: Addition during the year / period	Rs Lakhs	4.16	2.05	0.00	0.00	0.00	0.00	0.00
3	Less: Decapitalisation during the year / period	Rs Lakhs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Less: Reversal during the year / period	Rs Lakhs							
5	Add: Discharges during the year / period	Rs Lakhs							
6	Closing Capital Cost	Rs Lakhs	199.02	201.07	201.07	201.07	201.07	201.07	201.07
7	Average Capital Cost	Rs Lakhs	196.94	200.05	201.07	201.07	201.07	201.07	201.07

Petitioner

Name of Company: Assam Power Generation Corporation Limited
Name of Plant/ Station: Namrup Thermal Power Station

Details of Project Specific Loans						Form No: F13
						Rs. Lakhs
Particulars	Package 1	Package 2	Package 3	Package 4	Package 5	Package 6
Source of Loan ¹						
Currency ²	INR					
Amount of Loan sanctioned						
Amount of Gross Loan drawn upto 31.03.2021 COD ^{3,4,5,13,15}						
Interest Type ⁶	Fixed					
Fixed Interest Rate, if applicable						
Base Rate, if Floating Interest ⁷						
Margin, if Floating Interest ⁸	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No
Are there any Caps/Floor ⁹						
If above is yes,specify caps/floor	Nil					
Moratorium Period ¹⁰						
Moratorium effective from						
Repayment Period ¹¹						
Repayment effective from						
Repayment Frequency ¹²						
Repayment Instalment ^{13,14}						
Base Exchange Rate ¹⁶						
Are foreign currency loan hedged?						
If above is yes,specify details ¹⁷						

Note:

¹ Source of loan means the agency from whom the loan has been taken such as WB, ADB, WMB, PNB, SBI, ICICI, IFC, PFC etc.

² Currency refers to currency of loan such as US\$, DM, Yen, Indian Rupee etc.

³ Details are to be submitted as on 31.03.2015 for existing assets and as on COD for the remaining assets.

⁴ Where the loan has been refinanced, details in the Form is to be given for the loan refinanced. However, the details of the original loan is to be given separately in the same form.

⁵ If the Tariff in the petition is claimed separately for various units, details in the Form is to be given separately for all the units in the same form.

⁶ Interest type means whether the interest is fixed or floating.

⁷ Base rate means the base as PLR, LIBOR etc. over which the margin is to be added. Applicable base rate on different dates from the date of drawl may also be enclosed.

⁸ Margin means the points over and above the floating rate.

⁹ At times caps/ floor are put at which the floating rates are frozen. If such a condition exists, specify the limits.

¹⁰ Moratorium period refers to the period during which loan servicing liability is not required.

¹¹ Repayment period means the repayment of loan such as 7 years, 10 years, 25 years etc.

¹² Repayment frequency means the interval at which the debt servicing is to be done such as monthly, quarterly, half yearly, annual, etc.

¹³ Where there is more than one drawal/repayment for a loan, the date & amount of each drawal/repayment may also be given separately

¹⁴ If the repayment instalment amount and repayment date can not be worked out from the data furnished above, the repayment schedule to be furnished separately.

¹⁵ In case of Foreign loan, date of each drawal & repayment alongwith exchange rate at that date may be given.

¹⁶ Base exchange rate means the exchange rate prevailing as on 31.03.2015 for existing assets and as on COD for the remaining assets.

¹⁷ In case of hedging, specify details like type of hedging, period of hedging, cost of heging, etc.

¹⁸ In case of foreign loans, provide details of exchange rate considered on date of each repayment of principal and date of interest payment.

¹⁹ At the time of truing up rate of interest with relevant reset date (if any) to be furnished separately.

²⁰ At the time of truing up provide details of refinancing of loans considered earlier. Details such as date on which refinancing done, amount of refinanced loan, terms and conditions of refinanced loan, financing and other charges incurred for refinancing etc.

Petitioner

Name of Company: Assam Power Generation Corporation Limited								
Name of Plant/ Station: Namrup Thermal Power Station								
Calculation of Weighted Average Rate of Interest on Actual Loans							Form No: F14a	
							Rs. Crores	
	Particulars	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
		Actual	Estimated	Projected				
	Loan-1 from PFCL							
	Gross loan - Opening							
	Cumulative repayments of Loans upto previous year							
	Net loan - Opening	371.97	332.70	257.67	182.65	107.63	32.61	0.00
	Add: Drawal(s) during the Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Less: Repayment (s) of Loans during the year	-39.27	-75.02	-75.02	-75.02	-75.02	-32.61	0.00
	Net loan - Closing	332.70	257.67	182.65	107.63	32.61	0.00	0.00
	Average Net Loan	352.33	295.19	220.16	145.14	70.12	16.31	0.00
	Rate of Interest on Loan on annual basis	10.01%	10.05%	10.05%	10.05%	10.05%	10.05%	10.05%
	Interest on loan	35.27	29.68	22.13	14.59	7.05	1.64	0.00
	Loan-2 Govt. of Assam							
	Gross loan - Opening							
	Cumulative repayments of Loans upto previous year							
	Net loan - Opening	17.43	17.82	0.00	0.00	0.00	0.00	0.00
	Add: Drawal(s) during the Year	17.81	0.00	0.00	0.00	0.00	0.00	0.00
	Less: Repayment (s) of Loans during the year	-17.43	-17.82	0.00	0.00	0.00	0.00	0.00
	Net loan - Closing	17.82	0.00	0.00	0.00	0.00	0.00	0.00
	Average Net Loan	17.63	8.91	0.00	0.00	0.00	0.00	0.00
	Rate of Interest on Loan on annual basis	10.11%	0.00%	10.00%	10.00%	10.00%	10.00%	10.00%
	Interest on loan	1.78	0.00	0.00	0.00	0.00	0.00	0.00
	Total Loan							
	Gross loan - Opening							
	Cumulative repayments of Loans upto previous year							
	Net loan - Opening	389.40	350.51	257.67	182.65	107.63	32.61	0.00
	Add: Drawal(s) during the Year	17.81	0.00	0.00	0.00	0.00	0.00	0.00
	Less: Repayment (s) of Loans during the year	-56.70	-92.84	-75.02	-75.02	-75.02	-32.61	0.00
	Net loan - Closing	350.51	257.67	182.65	107.63	32.61	0.00	0.00
	Average Net Loan	369.96	304.09	220.16	145.14	70.12	16.31	0.00
	Interest on loan	37.05	29.68	22.13	14.59	7.05	1.64	0.00
	Weighted average Rate of Interest on Loans	10.01%	10.05%	10.05%	10.05%	10.05%	10.05%	10.05%
	Note:							
	1.In case of Foreign Loans, the calculations in Indian Rupees is to be furnished. However, the calculations in Original currency is also to be furnished separately in the same form.							
							Petitioner	

[illegible]

Name of Company: Assam Power Generation Corporation Limited

Name of Plant/ Station: Namrup Thermal Power Station

Details of Allocation of corporate loans to various projects

Form No: F15

Rs. Lakhs

Particulars	Package 1	Package 2	Package 3	Package 4	Package 5	Package 6
Source of Loan ¹						
Currency ²	INR	INR	INR	INR	INR	
Amount of Loan sanctioned						
Amount of Gross Loan drawn upto 31.03.2021/ COD ^{3,4,5,13,15}	Nil All loans from GoA converted to Equity.					
Interest Type ⁶						
Fixed Interest Rate, if applicable						
Base Rate, if Floating Interest ⁷						
Margin, if Floating Interest ⁸	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No
Are there any Caps/Floor ⁹						
If above is yes,specify caps/floor						
Moratorium Period ¹⁰						
Moratorium effective from						
Repayment Period ¹¹						
Repayment effective from						
Repayment Frequency ¹²						
Repayment Instalment ^{13,14}						
Base Exchange Rate ¹⁶						
Are foreign currency loan hedged?						
If above is yes,specify details ¹⁷						

Distribution of loan packages to various projects

Name of the Projects						Total
Project 1						
Project 2						
Project 3 and so on						

Note:

¹ Source of loan means the agency from whom the loan has been taken such as WB, ADB, WMB, PNB, SBI, ICICI, IFC, PFC etc.

² Currency refers to currency of loan such as US\$, DM, Yen, Indian Rupee etc.

³ Details are to be submitted as on 31.03.2015 for existing assets and as on COD for the remaining assets.

⁴ Where the loan has been refinanced, details in the Form is to be given for the loan refinanced. However, the details of the original loan is to be given separately in the same form.

⁵ If the Tariff in the petition is claimed separately for various units, details in the Form is to be given separately for all the units in the same

⁶ Interest type means whether the interest is fixed or floating.

⁷ Base rate means the base as PLR, LIBOR etc. over which the margin is to be added. Applicable base rate on different dates from the date of drawl may also be enclosed.

⁸ Margin means the points over and above the floating rate.

⁹ At times caps/ floor are put at which the floating rates are frozen. If such a condition exists, specify the limits.

¹⁰ Moratorium period refers to the period during which loan servicing liability is not required.

¹¹ Repayment period means the repayment of loan such as 7 years, 10 years, 25 years etc.

¹² Repayment frequency means the interval at which the debt servicing is to be done such as monthly, quarterly, half yearly, annual, etc.

¹³ Where there is more than one drawal/repayment for a loan, the date & amount of each drawal/repayment may also be given separately

¹⁴ If the repayment instalment amount and repayment date can not be worked out from the data furnished above, the repayment schedule

¹⁵ In case of Foreign loan, date of each drawal & repayment alongwith exchange rate at that date may be given.

¹⁶ Base exchange rate means the exchange rate prevailing as on 31.03.2015 for existing assets and as on COD for the remaining assets.

¹⁷ In case of hedging, specify details like type of hedging, period of hedging, cost of heging, etc.

¹⁸ In case of foreign loans, provide details of exchange rate considered on date of each repayment of principal and date of interest payment.

¹⁹ At the time of truing up rate of interest with relevant reset date (if any) to be furnished separately.

²⁰ At the time of truing up provide details of refinancing of loans considered earlier. Details such as date on which refinancing done, amount of refinanced loan, terms and conditions of refinanced loan, financing and other charges incurred for refinancing etc.

Petitioner

Name of Company: Assam Power Generation Corporation Limited

Name of Plant/ Station: Namrup Thermal Power Station

Statement of Additional Capitalisation after COD										Form No:	F16
Rs. Lakhs											
No	Head of Work/ Equipment	Actual/ Projected additional capital expenditure claimed							Regulations under which claimed	Justification	Admitted Cost by Commission if any
		2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30			
1	Land	-	-	-	-	-	-	-			
2	Building	0.10	-								
3	Hydraulic works	-	-								
4	Other civil works	-	-								
5	Plant & machinery- Gas	0.04	2.05								
6	Plant & machinery- Hydel	-	-								
7	Lines & cables	-	-								
8	Vehicle	-	-								
9	Furniture	0.11	-								
10	Other office equipment	3.08	-								
11	Roads on land belonging to others	-	-	-	-	-	-	-			
12	Capital spares at Generating Stations	-	-								
13	Intangible assets	0.83	-								
		4.16	2.05	-	-	-	-	-			

Note:

1 Fill the form in chronological order year wise along with detailed justification clearly bring out the necessity and the benefits accruing to the beneficiaries.

2 In case initial spares are purchased alongwith any equipment, then the cost of such spares should be indicated separately. e.g. Rotor - 50 Crs. Initial spares- 5 Crs.

3 Actual/Projected additional capital expenditure claimed for past period shall be governed by Tariff Regulation for the relevant period

Petitioner

Name of Company: Assam Power Generation Corporation Limited

Name of Plant/ Station: Namrup Thermal Power Station

Date of Commercial Operation:

Financing of Additional Capitalisation

Form No:

F17

Rs. Crore

Financial Year (Starting from COD)							
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Amount capitalised in Work/ Equipment	Actual	Estimated	Projected				
Financing Details							
GOA Loan							
Loan-2	0.58						
Total Loan ²	0.58	0.00	0.00	0.00	0.00	0.00	0.00
Grant	0.00						
Equity	3.59	2.05	0.00	0.00	0.00	0.00	0.00
Internal Resources							
Others							
Total	4.16	2.05	0.00	0.00	0.00	0.00	0.00

¹ Year 1 refers to Financial Year of COD and Year 2, Year 3 etc. are the subsequent financial years respectively.

² Loan details for meeting the additional capitalisation requirement should be given as per Form 14 and Form 15 whichever is relevant.

[illegible]

[illegible]

[illegible]

Name of Company: Assam Power Generation Corporation Limited										Name of Company: Assam Power Generation Corporation Limited																									
Name of Plant/ Station: Namrup Thermal Power Station										Name of Plant/ Station: Namrup Thermal Power Station																									
Fixed Assets and Depreciation										Fixed Assets and Depreciation																									
Group of Asset	2023-24					2024-25					2025-26					2026-27					2027-28					2028-29					2029-30				
	Opening GFA	Addition of GFA	Depreciation	Deletion of GFA	Closing GFA	Opening GFA	Addition of GFA	Depreciation	Deletion of GFA	Closing GFA	Opening GFA	Addition of GFA	Depreciation	Deletion of GFA	Closing GFA	Opening GFA	Addition of GFA	Depreciation	Deletion of GFA	Closing GFA	Opening GFA	Addition of GFA	Depreciation	Deletion of GFA	Closing GFA	Opening GFA	Addition of GFA	Depreciation	Deletion of GFA	Closing GFA					
	Asset	Asset	Depr	Asset	Asset	Asset	Asset	Depr	Asset	Asset	Asset	Asset	Depr	Asset	Asset	Asset	Asset	Depr	Asset	Asset	Asset	Asset	Depr	Asset	Asset	Asset	Asset	Depr	Asset	Asset					
Land	0.00%	9.71	-	-	-	9.71	9.71	-	-	-	9.71	201.07	-	1.59	201.07	201.07	-	1.59	201.07	201.07	-	1.59	201.07	201.07	-	1.59	201.07	201.07	-	1.59	201.07				
Building	3.34%	11.18	0.10	0.00	-	11.28	11.28	-	0.00	-	11.28																								
Hydraulic works	5.28%	0.04	-	-	-	0.04	0.04	-	-	-	0.04																								
Other civil works	3.34%	26.35	-	0.36	-	26.35	26.35	-	0.36	-	26.35																								
Plant & machinery- Gas	5.28%	97.85	0.04	0.43	-	97.89	97.89	2.05	0.48	-	99.94																								
Lines & cables	5.28%	1.95	-	0.05	-	1.95	1.95	-	0.05	-	1.95																								
Vehicle	9.50%	0.45	-	-	-	0.45	0.45	-	-	-	0.45																								
Furniture	6.33%	1.66	0.11	0.01	-	1.77	1.77	-	0.01	-	1.77																								
Other office equipment	6.33%	4.22	3.08	0.20	-	7.30	7.30	-	0.20	-	7.30																								
Roads on land belonging to others	3.34%	-	-	-	-	-	-	-	-	-	-																								
Capital spares at Generating Stations	5.28%	41.46	-	-	-	41.46	41.46	-	-	-	41.46																								
Intangible Assets	15.00%	-	0.83	0.50	-	0.83	0.83	-	0.50	-	0.83																								
Total		194.86	4.16	1.55	-	199.02	199.02	2.05	1.61	-	201.07	201.07	-	1.59	-	201.07	201.07	-	1.59	-	201.07	201.07	-	1.59	-	201.07	201.07	2.05	1.59	-	203.13				

Name of Company: Assam Power Generation Corporation Limited														
Name of Plant/ Station: Namrup Thermal Power Station														
Details computation of Interest on Loan														
										Form No: 24				
	Loan Details	Loan Tenure (yrs)	2023-24						2024-25					
			Actual (in Lakhs)						Estimated (in Lakhs)					
			Rate of Interest	Opening Balance	Amount received	Principal repayment	Interest Due	Closing Balance	Rate of Interest	Opening Balance	Amount received	Principal repayment	Interest Due	Closing Balance
A	Secured Loans													
	I PFC Loans													
	LTPS(R&M)	15	7.35%	121.90	0	(121.90)	4.48	0.00		-	-	-	-	-
	LWHRP	15	1.14%	303.26	0	(303.26)	1.73	0.00		-	-	-	-	-
	NRPP	15	10.05%	36771.58	0	(3,502.06)	3520.63	33269.53	10.05%	33,269.53	0.00	(7,502.06)	2,967.51	25,767.47
	Sub-total			37196.74	0	(3,927.21)	3526.84	33269.53		33,269.53	-	(7,502.06)	2,967.51	25,767.47
B	GoA Loan													
	KLHEP	10	10%	125.66	537.65	-125.2	53.765	538.11	10%	538.11	-	(538.11)		-
	LTPS	10	10%	1489.80	777.28	-1489.8	77.728	777.28	10%	777.28	-	(777.28)		-
	NTPS	10	10%	128	226.31	-128	22.631	226.31	10%	226.31	-	(226.31)		-
	MSHEP	10	10%	27	215.95	-27	21.595	215.95	10%	215.95	-	(215.95)		-
	NRPP	10	10%	0	240.00	0	24	240.00	10%	240.00	-	(240.00)		-
	Sub-total			1770.46	1997.19	-1770.00	199.72	1997.65		1997.65	0.00	-1997.65	0.00	0.00
C	Other Interest & Finance Charges													
	Cost of raising Finance / Bank Charges													
	Interest on Security Deposit													
	Penal Interest Charges													
	Lease Rentals													
	Sub-total													
D	Grand Total Of Interest & Finance Charges (A + B + C)						3726.56						2967.51	
E	Less: Interest & Finance Charges Capitalised													
	Net Total Of Interest & Finance Charges (E-F)						3726.56						2967.51	

Name of Company: Assam Power Generation Corporation Limited									
Name of Plant/ Station: Namrup Thermal Power Station									
Return on Equity							Form No:	F25	
	Loan Details	Unit	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
			Actual	Estimated	Projected				
1	Equity (Opening Balance)	Rs Crore	56.69	58.82	59.44	59.44	59.44	59.44	59.44
2	Add: Increase due to discharges during the year / period	Rs Crore	2.13	0.62	0.00	0.00	0.00	0.00	0.00
3	Less: Decrease due to de-capitalisation during the year / period	Rs Crore	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Less: Decrease due to reversal during the year / period	Rs Crore		0.00	0.00	0.00	0.00	0.00	0.00
5	Equity (Closing Balance)	Rs Crore	58.82	59.44	59.44	59.44	59.44	59.44	59.44
6	Average Equity	Rs Crore	57.76	59.13	59.44	59.44	59.44	59.44	59.44
7	Rate of Return on Equity	%	15.50%	15.50%	15.50%	15.50%	15.50%	15.50%	15.50%
8	Return on Equity	Rs Crore	8.95	9.17	9.21	9.21	9.21	9.21	9.21
9	Return on Equity on effective capacity	Rs Crore	1.95	1.99	2.00	2.00	2.00	2.00	2.00
							Petitioner		

Name of Company: Assam Power Generation Corp									
Name of Plant/ Station: Namrup Thermal Power Sta									
Working Capital Requirements								Form No:	F26
	Particulars	Unit	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
			Actual	Estimated	Projected				
	For Open-cycle Gas Turbine/ Combined Cycle thermal generating stations								
1	Fuel expenses for 1 month *	Rs Crore	7.08	5.63	5.81	6.03	6.24	6.43	6.43
2	Liquid fuel stock for 15 days*	Rs Crore	-	-					
3	Maintenance spares @ 30% of O&M	Rs Crore	3.83	4.07	4.40	4.67	4.95	5.25	5.57
4	O&M expenses for 1 month	Rs Crore	1.06	1.13	1.22	1.30	1.38	1.46	1.55
5	Receivables equivalent to 2 months of capacity and energy charge^	Rs Crore	16.79	14.43	14.74	15.33	15.94	16.52	16.71
	Total Working Capital Requirement	Rs Crore	28.76	25.26	26.17	27.32	28.50	29.66	30.26
	Rate of Interest #	%	11.80%	11.80%	11.80%	11.80%	11.80%	11.80%	11.80%
	Interest on Normative Working Capital Requirement	Rs Crore	3.39	2.98	3.09	3.22	3.36	3.50	3.57
	* corresponding to target availability								
	^ calculated on target availability								
# shall be equal to the interest rate equivalent to State Bank of India base rate as on 1st April of the respective year plus 350 basis points.									
							Petitioner		

Name of Company: Assam Power Generation Corporation Limited					
Name of Plant/ Station: Namrup Thermal Power Station					
Detailed Information in respect of fuel for computation of Energy Charges			Form No:		F27
	Particulars	Unit	Preceeding 3rd Month*	Preceeding 2nd Month*	Preceeding 1st Month*
1	Quantity of Coal/ Lignite supplied by Coal/ Lignite Company	MMT	Gas Price sheets included separately in excel files		
2	Adjustment (+/-) in quantity supplied made by Coal/ Lignite Company	MMT			
3	Coal supplied by Coal/ Lignite Company (1+2)	MMT			
4	Normative Transit & Handling Losses (For Coal/ Lignite Projects)	MMT			
5	Net coal / Lignite Supplied (3-4)	MMT			
6	Amount charged by the Coal /Lignite Company	Rs Lakhs			
7	Adjustment (+/-) in amount charged made by Coal/Lignite Company	Rs Lakhs			
8	Total amount Charged (6+7)	Rs Lakhs			
9	Transportation charges by rail/ship/road transport	Rs Lakhs			
10	Adjustment (+/-) in amount charged made by Railways/Transport Company	Rs Lakhs			
11	Demurrage Charges, if any	Rs Lakhs			
12	Cost of diesel in transporting coal through MGR system, if applicable	Rs Lakhs			
13	Total Transportation Charges (9+/-10-11+12)	Rs Lakhs			
14	Total amount Charged for coal/lignite supplied including Transportation (8+13)	Rs Lakhs			
15	Landed cost of coal/ Lignite	Rs./MT			
16	Blending Ratio (Domestic/Imported)				
17	Weighted average cost of coal/ Lignite for preceding three months	Rs./MT			
18	GCV of Domestic Coal as per bill of Coal Company				
19	GCV of Imported Coal as per bill Coal Company				
20	Weighted average GCV of coal/ Lignite as Billed	kCal/ kg			
21	GCV of Domestic Coal as received at Station				
22	GCV of Imported Coal as received at Station				
23	Weighted average GCV of coal/ Lignite as Received	kCal/ kg			
* From COD of 1/4/2016 as the case may be					
Similar details to be furnished for natural gas/liquid fuel for CCGT station and secondary fuel oil for coal/lignite based thermal plants					
			Petitioner		

Name of Company: Assam Power Generation Corporation Limited								
Name of Plant/ Station: Namrup Thermal Power Station								
Income Tax Provisions							Form No: F29	
							(Rs Crore)	
		2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
		Actual	Estimat	Projected				
1	Income Tax on the Retun on Equity	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	As Per Return Filed For The Year	1.14	0.00	0.00	0.00	0.00	0.00	0.00
3	As Assessed For The Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Credit/Debit Of Assessment Year(s) (Give Details)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total	1.14	0.00	0.00	0.00	0.00	0.00	0.00
Note: 'Income Tax Provisions' details which could not be provided by the Generation Company at the time of this filing shall be furnished as and when they become due/ available.								

Name of Company: Assam Power Generation Corporation Limited								
Name of Plant/ Station: Namrup Thermal Power Station								
Non-Tariff Income				Form No: F30				
				(Rs Crore)				
S. No.	Particulars	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
		Actual	Estimated	Projected				
A	Income from Investment, Fixed & Call Deposits							
	Income from Investments:							
	Interest on securities							
	Interest on fixed deposits							
	Income on other investments							
	Interest from Banks							
	Interest on (any other items)							
	Sub-Total							
B	Other Non-Tariff Income							
	Interest on Loans and Advances to staff							
	Interest on Loans and Advances to Licensee							
	Interest on Loans and Advances to Lessors	-5.84	1.25	2.67	2.67	2.67	2.67	2.67
	Interest on Loans and Advances to Suppliers/ Contractors							
	Income from trading							
	Gain on sale of Fixed Assets							
	Income/Fees /Collections against staff welfare activities:							
	Miscellaneous Receipts:							
	Delayed Payment charges from Beneficiaries							
	Net profit from UI charges							
	Penalty for contractor/ supplier for delay etc							
	Misc Charges							
	Sub-Total							
	Grand Total	-5.84	1.25	2.67	2.67	2.67	2.67	2.67

Name of Company: Assam Power Generation Corporation Limited

Name of Plant/ Station: Lakwa Thermal Power Station

INDEX OF FORMATS

	Formats		PARTICULARS
1	Form	F1	Annual Revenue Requirement Summary
2	Form	F2a	Plant Characteristics-Thermal
3	Form	F2b	Plant Characteristics-Hydro
4	Form	F3a	Normative Parameters Considered for Tariff Computations-Thermal
5	Form	F3b	Normative Parameters Considered for Tariff Computations-Hydro
6	Form	F4	Generation Details and Variable Cost
7	Form	F5	Abstract of admitted Capital Cost for the existing Project
8	Form	F5a	Statement showing claimed capital cost
9	Form	F6	Details of Foreign Loans
10	Form	F7	Details of Foreign Equity
11	Form	F8	Capital Cost Estimates and Schedule of Commissioning for New projects
12	Form	F9a	Break-up of Capital Cost for Coal/ Lignite based projects
13	Form	F9b	Break-up of Capital Cost for Gas/ Liquid fuel based Projects
14	Form	F9c	Break-up of Capital Cost for Hydro projects
15	Form	F9d	Break-up of Capital Cost for Plant & Equipment of New Hydro projects
16	Form	F10	Break-up of Construction/ Supply/ Service packages
17	Form	F11	Draw Down Schedule for Calculation of IDC & Financing Charges
18	Form	F12	Financial Package Upto CoD
19	Form	F13	Details of Project Specific Loans
20	Form	F14a	Calculation of Weighted Average Rate of Interest on Actual Loans
21	Form	F14b	Calculation of Interest on Normative Loan
22	Form	F15	Details of Allocation of corporate loans to various projects
23	Form	F16	Statement of Additional Capitalisation after COD
24	Form	F16a	Details of Assets De-capitalized during the period
25	Form	F17	Financing of Additional Capitalisation
26	Form	F18	Statement of Capital Cost
27	Form	F19	Statement of Capital Works in Progress
28	Form	F20	R&M Expenses
29	Form	F21	Employee Expenses
30	Form	F22	Administration & General Expenses
31	Form	F23	Fixed Assets and Depreciation
32	Form	F24	Details computation of Interest on Loan
33	Form	F25	Return on Equity
34	Form	F26	Working Capital Requirements
35	Form	F27	Detailed Information in respect of fuel for computation of Energy Charges
36	Form	F28	Expenses Capitalised
37	Form	F29	Income Tax Provisions
38	Form	F30	Non-Tariff Income

Instructions for the Applicant

- 1) Electronic copy in the form of CD/ Floppy Disc shall also be furnished
- 2) These formats are indicative in nature and the utility may align the line items to its chart of accounts

Name of Company: Assam Power Generation Corporation Limited										
Name of Plant/ Station: Lakwa Thermal Power Station										
Annual Revenue Requirement Summary										
Form No:								F1		
Rs Crore										
		Form	2023-24 Actual	2023-24 Claim	2024-25 Estimated	2025-26	2026-27	2027-28 Projected	2028-29	2029-30
A Generation										
1	Gross Generation (MU)	F4	367.76	367.76	446.90	425.74	425.74	425.74	425.74	425.74
2	Aux Consumption (%)	F4	7.55%	7.55%	7.23%	5.50%	5.50%	5.50%	5.50%	5.50%
3	Net Generation (MU)	F4	339.98	339.98	414.60	402.32	402.32	402.32	402.32	402.32
B Capacity Charges (Annual Fixed Charges)										
1	O&M expenses									
a	Employee Expenses	F21								
b	R & M Expense	F20	47.05	48.30	51.40	50.54	53.62	56.88	60.35	64.02
c	A&G Expense	F22								
d	Increase in AERC fees		0.10	0.10	0.10					
2	Depreciation	F23	15.57	15.57	16.09	16.62	17.31	19.15	20.62	20.77
3	Interest on Loans	F14B	0.85	0.01	0.00	0.00	0.03	1.60	2.50	1.31
4	Return on Equity	F25	0.00	15.73	16.34	16.86	17.56	19.43	20.92	21.08
5	Interest on Working Capital	F26	0.00	11.04	13.62	12.43	14.53	14.81	15.47	15.57
6	Income Tax	F29	3.67	3.67	0.00	0.00	0.00	0.00	0.00	0.00
7	Cost of secondary fuel (only for coal based stations)	F4	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Special allowance in lieu of R&M or separate compensation allowance		14.02	14.02	26.00	10.00	25.60	5.80	7.50	1.00
10	Less: Other Income	F30	-23.93	23.93	-14.61	-10.00	-10.00	-10.00	-10.00	-10.00
	Total		57.33	132.36	108.94	96.45	118.65	107.66	117.36	113.76
C Variable Charges (Energy Charges)										
	Energy Charges from Primary Fuel (Rs Cr) C1, C2, C3, C4	F4	209.97	251.34	310.40	279.55	331.19	342.89	353.65	353.65
	Energy Charges from Primary Fuel (Rs/ kWh)	F4	6.18	7.39	7.49	6.95	8.23	8.52	8.79	8.79
C1 - If multifuel is used simultaneously, energy charges to be given in respect of every fuel individually										
C2 - Energy charge shall be computed for open cycle operation and combined cycle operation separately in case of gas/ liquid fuel fired plants										
C3 - Energy charge shall be worked out based on ex-bus energy scheduled to be sent out										
Petitioner										

Name of Company: Assam Power Generation Co				
Name of Plant/ Station: Lakwa Thermal Power S				
Plant Characteristics-Thermal		Form No:		F2a
Unit(s)/ Block(s) Parameters	Unit V	Unit VI	Unit VII	Unit VIII
Installed Capacity (MW)	20	20	20	37.2
Schedule COD as per Investment Approval				30/06/2008
Actual COD /Date of Taken Over (as applicable)	3/1/1994	26/07/1994	24/05/1999	17/01/2012
Pit Head or Non Pit Head	N/A	N/A	N/A	N/A
Name of the Boiler Manufacture	N/A	N/A	N/A	BHEL,TRICHI
Name of Turbine Generator Manufacture	BHEL HYD	BHEL HYD	BHEL HYD	BHEL HYDERABAD
Main Steams Pressure at Turbine inlet (kg/Cm2) abs ¹	N/A	N/A	N/A	HP-60 Kg/CM ² LP-4.5 Kg/CM ²
Main Steam Temperature at Turbine inlet (oC) ¹	N/A	N/A	N/A	HP-460 ^o C LP-200 ^o C
Reheat Steam Pressure at Turbine inlet (kg/Cm2) ¹	N/A	N/A	N/A	N/A
Reheat Steam Temperature at Turbine inlet (oC) ¹	N/A	N/A	N/A	N/A
Main Steam flow at Turbine inlet under MCR condition (tons /hr) ²	N/A	N/A	N/A	HP-122.84 TPH LP-31.64 TPH
Main Steam flow at Turbine inlet under VWO condition (tons /hr) ²	N/A	N/A	N/A	HP-122.84 TPH LP-31.64 TPH
Unit Gross electrical output under MCR /Rated condition (MW) ²	20	20	20	37.2
Unit Gross electrical output under VWO condition (MW) ²	20	20	20	N/A
Guaranteed Design Gross Turbine Cycle Heat Rate (kCal/kWh) ³	3292	3292	3292	N/A
Conditions on which design turbine cycle heat rate guaranteed	NCV	NCV	NCV	
% MCR	N/A	N/A	N/A	100%
% Makeup Water Consumption	N/A	N/A	N/A	2.72%
Design Capacity of Make up Water System	N/A	N/A	N/A	256 m ³ /hr
Design Capacity of Inlet Cooling System	N/A	N/A	N/A	8700 TPH
Design Cooling Water Temperature (OC)	N/A	N/A	N/A	32 ^o C
Back Pressure	N/A	N/A	N/A	0.098 Kg/cm ² (ABS)
Steam flow at super heater outlet under BMCR condition (tons/hr)	N/A	N/A	N/A	HP-123.6 TPH LP-33 TPH
Steam Pressure at super heater outlet under BMCR condition) (kg/Cm2)	N/A	N/A	N/A	HP-63 Kg/CM ² LP-5 Kg/CM ²
Steam Temperature at super heater outlet under BMCR condition (OC)	N/A	N/A	N/A	HP-463 ^o C LP-202 ^o C
Steam Temperature at Reheater outlet at BMCR condition (OC)	N/A	N/A	N/A	N/A
Design / Guaranteed Boiler Efficiency (%) ⁴	N/A	N/A	N/A	78.16%
Design Fuel with and without Blending of domestic/imported coal	N/A	N/A	N/A	N/A
Type of Cooling Tower	N/A	N/A	N/A	Mechanical Draft Cooling Tower
Type of cooling system ⁵	N/A	N/A	N/A	Induced draft cooling
Type of Boiler Feed Pump ⁶	N/A	N/A	N/A	Motor driver
Fuel Details ⁷				
-Primary Fuel	Natural gas	Natural gas	Natural gas	Flue gas of GT #5,#6,#7 of LTPS
-Secondary Fuel	N/A	N/A	N/A	N/A
-Alternate Fuels	N/A	N/A	N/A	N/A
Special Features/ Site Specific Features ⁸	N/A	N/A	N/A	Intake Water pump house
Special Technological Features ⁹	N/A	N/A	N/A	N/A
Environmental Regulation related features ¹⁰	N/A	N/A	N/A	N/A
Any other special features				
1: At Turbine MCR condition.				
2: with 0% (Nil) make up and design Cooling water temperature				
3: at TMCR output based on gross generation, 0% (Nil) makeup and design Cooling water temperature.				
4: With Performance coal based on Higher Heating Value (HHV) of fuel and at BMCR) out put				
5: Closed circuit cooling, once through cooling, sea cooling, natural draft cooling, induced draft cooling etc.				
6: Motor driven, Steam turbine driven etc.				
7: Coal or natural gas or Naptha or lignite etc.				
8: Any site specific feature such as Merry-Go-Round, Vicinity to sea, Intake /makeup water systems etc. scrubbers etc. Specify all such				
9: Any Special Technological feature like Advanced class FA technology in Gas Turbines, etc.				
10: Environmental Regulation related features like FGD, ESP etc.				
Note 1: In case of deviation from specified conditions in Regulation, correction curve of manufacturer may also be submitted.				
Note 2: Heat Balance Diagram has to be submitted along with above information in case of new stations.				
Note 3: The Terms – MCR, BMCR, HHV, Performance coal, are as defined in CEA Technical Standards for Construction of Electric Plants				
Petitioner				

[illegible]

[illegible]

Name of Company: Assam Power Generation Corporation Limited
Name of Plant/ Station: Lakwa Thermal Power Station

Abstract of admitted Capital Cost for the existing Project	Form No:	F5
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	Particulars	Unit	Details
	Last date of order of Commission for the project as on 31.03.2023 (True up Order 22-23)		
1	Capital Cost as admitted by AERC	Rs Crore	506.33
2	Amount of un-discharged liabilities included in above (& forming part of admitted capital cost)	Rs Crore	NIL
3	Amount of un-discharged liabilities corresponding to above admitted capital cost (but not forming part of admitted capital cost being allowed on cash basis)	Rs Crore	NIL
4	Gross Normative Debt	Rs Crore	346.64
5	Cumulative Repayment	Rs Crore	352.06
6	Net Normative Debt	Rs Crore	-5.42
7	Normative Equity	Rs Crore	145.03
8	Cumulative Depreciation	Rs Crore	352.06

Petitioner

Name of Company: Assam Power Generation Corporation Limited

Name of Plant/ Station: Lakwa Thermal Power Station

Statement showing claimed capital cost

Form No: F5a

Rs. In Crore

	Particulars	Unit	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
1	Opening Capital Cost	Rs Lakhs	515.74	521.01	536.26	554.16	580.21	671.44	674.37
2	Add: Addition during the year / period	Rs Lakhs	5.27	15.25	17.90	26.05	91.24	2.93	6.95
3	Less: Decapitalisation during the year / period	Rs Lakhs			0.00	0.00	0.00	0.00	0.00
4	Less: Reversal during the year / period	Rs Lakhs							
5	Add: Discharges during the year / period	Rs Lakhs							
6	Closing Capital Cost	Rs Lakhs	521.01	536.26	554.16	580.21	671.44	674.37	681.32
7	Average Capital Cost	Rs Lakhs	518.37	528.63	545.21	567.18	625.82	672.91	677.85

Petitioner

Name of Company: Assam Power Generati

Name of Plant/ Station: Lakwa Thermal Po

Details of Project Specific Loans

Form No: F13

Rs. Lakhs

Particulars	Package 1	Package 2	Package 3	Package 4	Package 5	Package 6
Source of Loan ¹						
Currency ²	INR					
Amount of Loan sanctioned						
Amount of Gross Loan drawn upto 31.03.2021 COD ^{3,4,5,13,15}						
Interest Type ⁶	Fixed					
Fixed Interest Rate, if applicable						
Base Rate, if Floating Interest ⁷						
Margin, if Floating Interest ⁸	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No
Are there any Caps/Floor ⁹						
If above is yes,specify caps/floor	Nil					
Moratorium Period ¹⁰						
Moratorium effective from						
Repayment Period ¹¹						
Repayment effective from						
Repayment Frequency ¹²						
Repayment Instalment ^{13,14}						
Base Exchange Rate ¹⁶						
Are foreign currency loan hedged?						
If above is yes,specify details ¹⁷						

Note:

¹ Source of loan means the agency from whom the loan has been taken such as WB, ADB, WMB, PNB, SBI, ICICI, IFC, PFC etc.

² Currency refers to currency of loan such as US\$, DM, Yen, Indian Rupee etc.

³ Details are to be submitted as on 31.03.2015 for existing assets and as on COD for the remaining assets.

⁴ Where the loan has been refinanced, details in the Form is to be given for the loan refinanced. However, the details of the original loan is to be given separately in the same form.

⁵ If the Tariff in the petition is claimed separately for various units, details in the Form is to be given separately for all the units in the same form.

⁶ Interest type means whether the interest is fixed or floating.

⁷ Base rate means the base as PLR, LIBOR etc. over which the margin is to be added. Applicable base rate on different dates from the date of drawl may also be enclosed.

⁸ Margin means the points over and above the floating rate.

⁹ At times caps/ floor are put at which the floating rates are frozen. If such a condition exists, specify the limits.

¹⁰ Moratorium period refers to the period during which loan servicing liability is not required.

¹¹ Repayment period means the repayment of loan such as 7 years, 10 years, 25 years etc.

¹² Repayment frequency means the interval at which the debt servicing is to be done such as monthly, quarterly, half yearly, annual, etc.

¹³ Where there is more than one drawal/repayment for a loan, the date & amount of each drawal/repayment may also be given separately

¹⁴ If the repayment instalment amount and repayment date can not be worked out from the data furnished above, the repayment schedule to be

¹⁵ In case of Foreign loan, date of each drawal & repayment alongwith exchange rate at that date may be given.

¹⁶ Base exchange rate means the exchange rate prevailing as on 31.03.2015 for existing assets and as on COD for the remaining assets.

¹⁷ In case of hedging, specify details like type of hedging, period of hedging, cost of heging, etc.

¹⁸ In case of foreign loans, provide details of exchange rate considered on date of each repayment of principal and date of interest payment.

¹⁹ At the time of truing up rate of interest with relevant reset date (if any) to be furnished separately.

²⁰ At the time of truing up provide details of refinancing of loans considered earlier. Details such as date on which refinancing done, amount of refinanced loan, terms and conditions of refinanced loan, financing and other charges incurred for refinancing etc.

Petitioner

[illegible]

[illegible]

Name of Company: Assam Power Generation Corporation Limited

Name of Plant/ Station: Lakwa Thermal Power Station

Details of Allocation of corporate loans to various projects

Form No: F15

Rs. Lakhs

Particulars	Package 1	Package 2	Package 3	Package 4	Package 5	Package 6
Source of Loan ¹						
Currency ²	INR	INR	INR	INR	INR	
Amount of Loan sanctioned						
Amount of Gross Loan drawn upto 31.03.2021/ COD ^{3,4,5,13,15}	Nil All loans from GoA converted to Equity.					
Interest Type ⁶						
Fixed Interest Rate, if applicable						
Base Rate, if Floating Interest ⁷						
Margin, if Floating Interest ⁸	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No
Are there any Caps/Floor ⁹						
If above is yes,specify caps/floor						
Moratorium Period ¹⁰						
Moratorium effective from						
Repayment Period ¹¹						
Repayment effective from						
Repayment Frequency ¹²						
Repayment Instalment ^{13,14}						
Base Exchange Rate ¹⁶						
Are foreign currency loan hedged?						
If above is yes,specify details ¹⁷						

Distribution of loan packages to various projects

Name of the Projects						Total
Project 1						
Project 2						
Project 3 and so on						

Note:

¹ Source of loan means the agency from whom the loan has been taken such as WB, ADB, WMB, PNB, SBI, ICICI, IFC, PFC etc.

² Currency refers to currency of loan such as US\$, DM, Yen, Indian Rupee etc.

³ Details are to be submitted as on 31.03.2015 for existing assets and as on COD for the remaining assets.

⁴ Where the loan has been refinanced, details in the Form is to be given for the loan refinanced. However, the details of the original loan is to be given separately in the same form.

⁵ If the Tariff in the petition is claimed separately for various units, details in the Form is to be given separately for all the units in the same

⁶ Interest type means whether the interest is fixed or floating.

⁷ Base rate means the base as PLR, LIBOR etc. over which the margin is to be added. Applicable base rate on different dates from the date of drawl may also be enclosed.

⁸ Margin means the points over and above the floating rate.

⁹ At times caps/ floor are put at which the floating rates are frozen. If such a condition exists, specify the limits.

¹⁰ Moratorium period refers to the period during which loan servicing liability is not required.

¹¹ Repayment period means the repayment of loan such as 7 years, 10 years, 25 years etc.

¹² Repayment frequency means the interval at which the debt servicing is to be done such as monthly, quarterly, half yearly, annual, etc.

¹³ Where there is more than one drawal/repayment for a loan, the date & amount of each drawal/repayment may also be given separately

¹⁴ If the repayment instalment amount and repayment date can not be worked out from the data furnished above, the repayment schedule

¹⁵ In case of Foreign loan, date of each drawal & repayment alongwith exchange rate at that date may be given.

¹⁶ Base exchange rate means the exchange rate prevailing as on 31.03.2015 for existing assets and as on COD for the remaining assets.

¹⁷ In case of hedging, specify details like type of hedging, period of hedging, cost of heging, etc.

¹⁸ In case of foreign loans, provide details of exchange rate considered on date of each repayment of principal and date of interest payment.

¹⁹ At the time of truing up rate of interest with relevant reset date (if any) to be furnished separately.

²⁰ At the time of truing up provide details of refinancing of loans considered earlier. Details such as date on which refinancing done, amount of refinanced loan, terms and conditions of refinanced loan, financing and other charges incurred for refinancing etc.

Petitioner

Name of Company: Assam Power Generation Corporation Limited

Name of Plant/ Station: Lakwa Thermal Power Station

Statement of Additional Capitalisation after COD									Form No:	F16	
Rs. Lakhs											
No	Head of Work/ Equipment	Actual/ Projected additional capital expenditure claimed							Regulations under which claimed	Justification	Admitted Cost by Commission if any
		2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30			
1	Land	-	-	17.90	26.05	91.24	2.93	6.95			
2	Building	-	-								
3	Hydraulic works	-	-								
4	Other civil works	0.15	2.01								
5	Plant & machinery- Gas	0.33	10.32								
6	Plant & machinery- Hydel	-	-								
7	Lines & cables	-	-								
8	Vehicle	-	-								
9	Furniture	0.17	-								
10	Other office equipment	2.82	-	17.90	26.05	91.24	2.93	6.95			
11	Roads on land belonging to others	-	-								
12	Capital spares at Generating Stations	-	-								
13	Intangible asset	1.80	2.92								
		5.27	15.25	17.90	26.05	91.24	2.93	6.95			

Note:

- 1 Fill the form in chronological order year wise along with detailed justification clearly bring out the necessity and the benefits accruing to the
- 2 In case initial spares are purchased alongwith any equipment, then the cost of such spares should be indicated separately. e.g. Rotor - 50
- 3 Actual/Projected additional capital expenditure claimed for past period shall be governed by Tariff Regulation for the relevant period

Petitioner

Name of Company: Assam Power Generation Corporation Limited

Name of Plant/ Station: Lakwa Thermal Power Station

Date of Commercial Operation:

Financing of Additional Capitalisation

Form No:

F17

Rs. Crore

Financial Year (Starting from COD)							
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Amount capitalised in Work/ Equipment							
Financing Details							
GOA Loan							
Loan-2	0.48						
Total Loan ²	0.48	0.00	0.00	0.00	0.00	0.00	0.00
Grant							
Equity	4.79	15.25	17.90	26.05	91.24	2.93	6.95
Internal Resources							
Others							
Total	5.27	15.25	17.90	26.05	91.24	2.93	6.95

¹ Year 1 refers to Financial Year of COD and Year 2, Year 3 etc. are the subsequent financial years respectively.

² Loan details for meeting the additional capitalisation requirement should be given as per Form 14 and Form 15 whichever is relevant.

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[illegible]

[illegible]

Name of Company: Assam Power Generation Corporation Limited															Name of Company: Assam Power Generation Corporation Limited																																																																																									
Name of Plant/ Station: Lakwa Thermal Power Station															Name of Plant/ Station: Lakwa Thermal Power Station																																																																																									
Fixed Assets and Depreciation															Fixed Assets and Depreciation																																																																																									
Form No: F23																																																																																																								
2023-24															2024-25															2025-26															2026-27															2027-28															2028-29															2029-30														
Group of Asset		Opening Asset	Addition of Asset	Depreciation of Asset	Deletion of Asset	Closing of Asset	Opening Asset	Addition of Asset	Depreciation of Asset	Deletion of Asset	Closing of Asset	Opening of GFA	Addition of GFA	Depreciation of GFA	Deletion of GFA	Closing of GFA	Opening of GFA	Addition of GFA	Depreciation of GFA	Deletion of GFA	Closing of GFA	Opening of GFA	Addition of GFA	Depreciation of GFA	Deletion of GFA	Closing of GFA	Opening of GFA	Addition of GFA	Depreciation of GFA	Deletion of GFA	Closing of GFA	Opening of GFA	Addition of GFA	Depreciation of GFA	Deletion of GFA	Closing of GFA																																																																				
Land	0.00%	4.75	-	-	-	4.75	4.75	-	-	-	4.75	536.26	17.90	16.62	-	554.16	554.16	26.05	17.31	-	580.21	580.21	91.24	19.15	-	671.44	671.44	2.93	20.62	-	674.37	674.37	9.00	20.77	-	683.32																																																																				
Building	3.34%	32.21	-	0.67	-	32.21	32.21	-	0.67	-	32.21																																																																																													
Hydraulic works	5.28%	-	-	0.00	-	-	-	-	0.00	-	-																																																																																													
Other civil works	3.34%	41.43	0.15	1.13	-	41.58	41.58	2.01	1.16	-	43.59																																																																																													
Plant & machinery- Gas	5.28%	309.40	0.33	12.24	-	309.73	309.73	10.32	12.52	-	320.05																																																																																													
Lines & cables	5.28%	9.29	-	0.39	-	9.29	9.29	-	0.39	-	9.29																																																																																													
Vehicle	9.50%	0.24	-	0.00	-	0.24	0.24	-	0.00	-	0.24																																																																																													
Furniture	6.33%	0.64	0.17	0.09	-	0.81	0.81	-	0.09	-	0.81																																																																																													
Other office equipment	6.33%	2.86	2.82	0.37	-	5.68	5.68	-	0.37	-	5.68																																																																																													
Roads on land belonging to others	3.34%	-	-	-	-	-	-	-	-	-	-																																																																																													
Capital spares at Generating Stations	5.28%	114.93	-	-	-	114.93	114.93	-	-	-	114.93																																																																																													
Intangible Assets	#####	-	1.80	1.12	-	1.80	1.80	2.92	1.34	-	4.72																																																																																													
Total		515.74	5.27	16.02	-	521.01	521.01	15.25	16.55	-	536.26	536.26	17.90	16.62	-	554.16	554.16	26.05	17.31	-	580.21	580.21	91.24	19.15	-	671.44	671.44	2.93	20.62	-	674.37	674.37	9.00	20.77	-	683.32																																																																				

Name of Company: Assam Power Generation Corporation Limited														
Name of Plant/ Station: Lakwa Thermal Power Station														
Details computation of Interest on Loan														
Form Nc F22														
	Loan Details	Loan Tenure (yrs)	2023-24						2024-25					
			Actual (in Lakhs)						Estimated (in Lakhs)					
			Rate of Interest	Opening Balance	Amount received	Principal repayment	Interest Due	Closing Balance	Rate of Interest	Opening Balance	Amount received	Principal repayment	Interest Due	Closing Balance
A	Secured Loans													
	I PFC Loans													
	LTPS(R&M)	15	7.35%	121.90	0	(121.90)	4.48	0.00		-	-	-	-	-
	LWHRP	15	1.14%	303.26	0	(303.26)	1.73	0.00		-	-	-	-	-
	NRPP	15	10.05%	36771.58	0	(3,502.06)	3520.63	33269.53	10.05%	33,269.53	0.00	(7,502.06)	2,967.51	25,767.47
	Sub-total			37196.74	0	(3,927.21)	3526.84	33269.53		33,269.53	-	(7,502.06)	2,967.51	25,767.47
B	GoA Loan													
	KLHEP	10	10%	125.66	537.65	-125.2	53.765	538.11	10%	538.11	-	(538.11)		-
	LTPS	10	10%	1489.80	777.28	-1489.8	77.728	777.28	10%	777.28	-	(777.28)		-
	NTPS	10	10%	128	226.31	-128	22.631	226.31	10%	226.31	-	(226.31)		-
	MSHEP	10	10%	27	215.95	-27	21.595	215.95	10%	215.95	-	(215.95)		-
	NRPP	10	10%	0	240.00	0	24	240.00	10%	240.00	-	(240.00)		-
	Sub-total			1770.46	1997.19	-1770.00	199.72	1997.65		1997.65	0.00	-1997.65	0.00	0.00
C	Other Interest & Finance Charges													
	Cost of raising Finance / Bank Charges													
	Interest on Security Deposit													
	Penal Interest Charges													
	Lease Rentals													
	Sub-total													
D	Grand Total Of Interest & Finance Charges (A + B + C)						3726.56						2967.51	
E	Less: Interest & Finance Charges Capitalised													
	Net Total Of Interest & Finance Charges (E-F)						3726.56						2967.51	

Name of Company: Assam Power Generation Corporation Limited									
Name of Plant/ Station: Lakwa Thermal Power Station									
Return on Equity							Form No:	F25	
	Loan Details	Unit	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
			Actual	Estimated	Projected				
1	Equity (Opening Balance)	Rs Crore	145.03	151.90	156.48	161.85	169.66	197.03	197.91
2	Add: Increase due to discharges during the year / period	Rs Crore	6.87	4.58	5.37	7.81	27.37	0.88	2.09
3	Less: Decrease due to de-capitalisation during the year / period	Rs Crore	0	0	0	0	0	0	0
4	Less: Decrease due to reversal during the year / period	Rs Crore	0	0	0	0	0	0	0
5	Equity (Closing Balance)	Rs Crore	151.90	156.48	161.85	169.66	197.03	197.91	200.00
6	Average Equity	Rs Crore	148.47	154.19	159.17	165.76	183.35	197.47	198.96
7	Rate of Return on Equity	%	15.50%	15.50%	15.50%	15.50%	15.50%	15.50%	15.50%
8	Return on Equity	Rs Crore	23.01	23.90	24.67	25.69	28.42	30.61	30.84
9	Return on Equity on effective capacity		15.73	16.34	16.86	17.56	19.43	20.92	21.08
							Petitioner		

Name of Company: Assam Power Generation Corporation Limited										
Name of Plant/ Station: Lakwa Thermal Power Station										
Working Capital Requirements								Form No:	F26	
	Particulars	Unit	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	
			Actual	Estimated	Projected					
	For Open-cycle Gas Turbine/ Combined Cycle thermal generating stations									
1	Fuel expenses for 1 month *	Rs Crore	20.95	25.87	23.30	27.60	28.57	29.47	29.47	
2	Liquid fuel stock for 15 days*	Rs Crore	0.00	0.00						
3	Maintenance spares @ 30% of O&M	Rs Crore	14.49	15.42	15.16	16.09	17.06	18.10	19.21	
4	O&M expenses for 1 month	Rs Crore	4.03	4.28	4.21	4.47	4.74	5.03	5.34	
5	Receivables equivalent to 2 months of capacity and energy charge^	Rs Crore	54.09	69.89	62.67	74.97	75.09	78.50	77.90	
	Total Working Capital Requirement	Rs Crore	93.55	115.46	105.34	123.13	125.47	131.11	131.91	
	Rate of Interest #	%	11.80%	11.80%	11.80%	11.80%	11.80%	11.80%	11.80%	
	Interest on Normative Working Capital Requirement	Rs Crore	11.04	13.62	12.43	14.53	14.81	15.47	15.57	
	* corresponding to target availability									
	^ calculated on target availability									
# shall be equal to theinterest rate equivalent to State Bank of India base rate as on 1st April of the respectiveyear plus 350 basis points.										
							Petitioner			

Name of Company: Assam Power Generation Corporation Limited					
Name of Plant/ Station: Lakwa Thermal Power Station					
Detailed Information in respect of fuel for computation of Energy Charges			Form No:		F27
	Particulars	Unit	Preceeding 3rd Month*	Preceeding 2nd Month*	Preceeding 1st Month*
1	Quantity of Coal/ Lignite supplied by Coal/ Lignite Company	MMT	Gas Price sheets included separately in excel files		
2	Adjustment (+/-) in quantity supplied made by Coal/ Lignite Company	MMT			
3	Coal supplied by Coal/ Lignite Company (1+2)	MMT			
4	Normative Transit & Handling Losses (For Coal/ Lignite Projects)	MMT			
5	Net coal / Lignite Supplied (3-4)	MMT			
6	Amount charged by the Coal /Lignite Company	Rs Lakhs			
7	Adjustment (+/-) in amount charged made by Coal/Lignite Company	Rs Lakhs			
8	Total amount Charged (6+7)	Rs Lakhs			
9	Transportation charges by rail/ship/road transport	Rs Lakhs			
10	Adjustment (+/-) in amount charged made by Railways/Transport Company	Rs Lakhs			
11	Demurrage Charges, if any	Rs Lakhs			
12	Cost of diesel in transporting coal through MGR system, if applicable	Rs Lakhs			
13	Total Transportation Charges (9+/-10-11+12)	Rs Lakhs			
14	Total amount Charged for coal/lignite supplied including Transportation (8+13)	Rs Lakhs			
15	Landed cost of coal/ Lignite	Rs./MT			
16	Blending Ratio (Domestic/Imported)				
17	Weighted average cost of coal/ Lignite for preceding three months	Rs./MT			
18	GCV of Domestic Coal as per bill of Coal Company				
19	GCV of Imported Coal as per bill Coal Company				
20	Weighted average GCV of coal/ Lignite as Billed	kCal/ kg			
21	GCV of Domestic Coal as received at Station				
22	GCV of Imported Coal as received at Station				
23	Weighted average GCV of coal/ Lignite as Received	kCal/ kg			
* From COD of 1/4/2016 as the case may be					
Similar details to be furnished for natural gas/liquid fuel for CCGT station and secondary fuel oil for coal/lignite based thermal plants					
			Petitioner		

Name of Company: Assam Power Generation Corporation Limited								
Name of Plant/ Station: Lakwa Thermal Power Station								
Income Tax Provisions							Form No: F29	
							(Rs Crore)	
		2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
		Actual	Estimate	Projected				
1	Income Tax on the Retun on Equity	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	As Per Return Filed For The Year	3.67	0.00	0.00	0.00	0.00	0.00	0.00
3	As Assessed For The Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Credit/Debit Of Assessment Year(s) (Give Details)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total	3.67	0.00	0.00	0.00	0.00	0.00	0.00
Note:	'Income Tax Provisions' details which could not be provided by the Generation Company at the time of this filing shall be furnished as and when they become due/ available.							

Name of Company: Assam Power Generation Ltd.								
Name of Plant/ Station: Lakwa Thermal Power Station								
Non-Tariff Income		Form No: F30						
		(Rs Crore)						
S. No.	Particulars	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
		Actual	Estimated	Projected				
A	Income from Investment, Fixed & Call Deposits	-23.93	14.61	10.00	10.00	10.00	10.00	10.00
	Income from Investments:							
	Interest on securities							
	Interest on fixed deposits							
	Income on other investments							
	Interest from Banks							
	Interest on (any other items)							
	Sub-Total							
B	Other Non-Tariff Income							
	Interest on Loans and Advances to staff							
	Interest on Loans and Advances to Licensee							
	Interest on Loans and Advances to Lessors							
	Interest on Loans and Advances to Suppliers/ Contractors							
	Income from trading							
	Gain on sale of Fixed Assets							
	Income/Fees /Collections against staff welfare activities:							
	Miscellaneous Receipts:							
	Delayed Payment charges from Beneficiaries							
	Net profit from UI charges							
	Penalty for contractor/ supplier for delay etc							
	Misc Charges							
	Sub-Total							
	Grand Total	-23.93	14.61	10.00	10.00	10.00	10.00	10.00

Name of Company: Assam Power Generation Corporation Limited
Name of Plant/ Station: KLHEP

INDEX OF FORMATS

	Formats		PARTICULARS
1	Form	F1	Annual Revenue Requirement Summary
2	Form	F2a	Plant Characteristics-Thermal
3	Form	F2b	Plant Characteristics-Hydro
4	Form	F3a	Normative Parameters Considered for Tariff Computations-Thermal
5	Form	F3b	Normative Parameters Considered for Tariff Computations-Hydro
6	Form	F4	Generation Details and Variable Cost
7	Form	F5	Abstract of admitted Capital Cost for the existing Project
8	Form	F5a	Statement showing claimed capital cost
9	Form	F6	Details of Foreign Loans
10	Form	F7	Details of Foreign Equity
11	Form	F8	Capital Cost Estimates and Schedule of Commissioning for New projects
12	Form	F9a	Break-up of Capital Cost for Coal/ Lignite based projects
13	Form	F9b	Break-up of Capital Cost for Gas/ Liquid fuel based Projects
14	Form	F9c	Break-up of Capital Cost for Hydro projects
15	Form	F9d	Break-up of Capital Cost for Plant & Equipment of New Hydro projects
16	Form	F10	Break-up of Construction/ Supply/ Service packages
17	Form	F11	Draw Down Schedule for Calculation of IDC & Financing Charges
18	Form	F12	Financial Package Upto CoD
19	Form	F13	Details of Project Specific Loans
20	Form	F14a	Calculation of Weighted Average Rate of Interest on Actual Loans
21	Form	F14b	Calculation of Interest on Normative Loan
22	Form	F15	Details of Allocation of corporate loans to various projects
23	Form	F16	Statement of Additional Capitalisation after COD
24	Form	F16a	Details of Assets De-capitalized during the period
25	Form	F17	Financing of Additional Capitalisation
26	Form	F18	Statement of Capital Cost
27	Form	F19	Statement of Capital Works in Progress
28	Form	F20	R&M Expenses
29	Form	F21	Employee Expenses
30	Form	F22	Administration & General Expenses
31	Form	F23	Fixed Assets and Depreciation
32	Form	F24	Details computation of Interest on Loan
33	Form	F25	Return on Equity
34	Form	F26	Working Capital Requirements
35	Form	F27	Detailed Information in respect of fuel for computation of Energy Charges
36	Form	F28	Expenses Capitalised
37	Form	F29	Income Tax Provisions
38	Form	F30	Non-Tariff Income

Instructions for the Applicant

- 1) Electronic copy in the form of CD/ Floppy Disc shall also be furnished
- 2) These formats are indicative in nature and the utility may align the line items to its chart of accounts

Name of Company: Assam Power Generation Corporation Limited										
Name of Plant/ Station: KLHEP										
Annual Revenue Requirement Summary							Form No:		F1	
									Rs Crore	
		Form	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
			Actual	Claim	Estimated	Projected				
A	Generation									
1	Gross Generation (MU)	F4	329.80	329.80	377.73	390.00	390.00	390.00	390.00	390.00
2	Aux Consumption (%)	F4	0.01	1.1%	0.5%	1.0%	1.0%	1.0%	1.0%	1.0%
3	Net Generation (MU)	F4	326.18	326.18	375.84	386.10	386.10	386.10	386.10	386.10
B	Capacity Charges (Annual Fixed Charges)									
1	O&M expenses (including Increase in AERC Tariff Fees)									
a	Employee Expenses	F21	35.09	36.11	38.42	41.96	44.51	47.22	50.10	53.15
b	R & M Expense	F20								
c	A&G Expense	F22								
2	Depreciation	F23	22.92	22.92	23.50	24.35	26.15	28.30	29.47	29.90
3	Interest on Loans	F14B	0.55	9.11	7.56	6.47	6.72	7.29	6.21	3.88
4	Return on Equity	F25	0.00	23.26	23.98	24.85	26.69	28.88	30.08	30.51
5	Interest on Working Capital	F26	0.00	2.34	2.68	3.23	3.37	3.36	4.07	3.64
6	Income Tax	F29	0.77	0.77	-	-	-	-	-	-
7	Cost of secondary fuel (only for coal based stations)	F4	0	-	-	-	-	-	-	-
8	Special allowance in lieu of R&M or separate compensation allowance		19.11	19.11	0.00	15.00	12.00	0.00	27.00	0.00
9	Less: Other Income	F30	-10.51	10.51	-13.86	-10.29	-10.29	-10.29	-10.29	-10.29
	Incentive for Generation					-	-	-	-	-
	Incentive for Secondary Generation					-	-	-	-	-
	Total		67.94	124.13	82.28	105.57	109.16	104.76	136.64	110.79
C	Variable Charges (Energy Charges)									
	Energy Charges from Primary Fuel (Rs Cr) C ¹ , C ² , C ³ , C ⁴	F4	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Energy Charges from Primary Fuel (Rs/ kWh)	F4	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			2.08	3.81	2.19	2.73	2.83	2.71	3.54	2.87
C1 - If multifuel is used simultaneously, energy charges to be given in respect of every fuel individually										
C2 - Energy charge shall be computed for open cycle operation and combined cycle operation separately in case of gas/ liquid fuel fired plants										
C3 - Energy charge shall be worked out based on ex-bus energy scheduled to be sent out										
										</

Name of Company: Assam Power Generation Corporation Limited

Name of Plant/ Station: KLHEP

DETAILS OF COD, TYPE OF HYDRO STATIONS, NORMATIVE ANNUAL PLANT, AVAILABILITY FACTOR (NAPAF) & OTHER NORMATIVE
PARAMETERS CONSIDERED FOR TARIFF CALCULATION

SL NO	DESCRIPTION	UNIT	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
1	Installed Capacity	MW	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2	Free Power to Home State	%							
3	Date of Commercial Operation	-							
	Unit – I	-	06-04-2007						
	Unit – II	-	06-04-2007						
	Unit – III								
	...								
4	Type of Station	-							
	Surface/Underground	-	Semi underground						
	Purely ROR/Pondage/Storage	-	ROR with Pondage						
	Peaking/Non Peaking	-	Both (Peaking in lean season)						
	No. of hours Peaking	-	5 hrs						
	Overload Capacity (MW) 7& period	-	3% continuas						
5	Type of Excitation	-							
	Rotating exciters on Generator	-							
	Static excitation	-							
6	Design Energy (Annual)	Gwh	390.00	390.00	390.00	390.00	390.00	390.00	390.00
7	Auxiliary consumption including Transformation losses	%	1.10%	0.50%	1.0%	1.0%	1.0%	1.0%	1.0%
8	Normative Plant Availability Factor (NAPAF)	%	85%	85%	85%	85%	85%	85%	85%
9.1	Maintenance spares for WC	Rs. Lakh							
9.2	Receivable for WC	Rs. Lakh							
9.3	Base rate on return on equity	%							
9.4	Tax rate	%							
9.5	SBI base rate+350 basis point as on_	%							

[illegible]

SALIENT FEATURES OF HYDROELECTRIC PROJECT

Name of Company: Assam Power Generation Corporation Limited

Name of Plant/ Station: KLHEP

1. Location	
State /Distt.	Karbi Anglong District of Assam
River	Borpani
2. Diversion Tunnel	
Size, Shape	Intake Type Shaft with vertical gate intake structure provided with trash rack El. Of invert: 301.5 M
Length	4430 M
3. Dam	
Type	Concrete Gravity dam
Maximum dam height	58.50 M upto Spillway crest
4. Spillway	
Type	Ogge Shape Spillway with trejectory bucket
Crest level of Spillway	EL 300.00 M
5. Reservoir	
Full Reservoir Level (FRL)	316.50 M
Minimum Draw Down Level(MDDL)	308.0 M
Live Storage (MCM)	313.8 M
6. De-silting Arrangement	
Type	
Number and Size	
Particle size to be removed (mm)	
7. Head Race Tunnel	
Size and Type	Horse shoe shaped
Length	4430 M
Design Discharge (Cumecs)	
8. Surge Shaft	
Type	Simple with upper and lower expansion chamber
Diameter	8.00 M
Height	46.0m
9. Penstock/ Pressure Shafts	
Type	Circular, fabricated steel pipes
Diameter & Length	2.60 M, Penstock 1 Length=526.70 M Penstock 2 Length=514.20 M
10. Power House	
Type	Semi- underground Indoor type
Installed Capacity (No of Units x MW)	2X50 MW
Peaking Capacity during lean period (MW)	
Type of Turbine	vertical Shaft SingleRunner Single Flow Francis Turbine
Rated Head (M)	217.0 M
Rated Discharge (Cumecs)	57.00 Cumec
11. Tail Race Tunnel	
Diameter, Shape	
Length	
Minimum tail water level	58 M
12. Switch yard	
Type of Switch gear	Outdoor type
No. Of generator bays	2
No. Of Bus Coupler bays	1
No. Of line Bays	2

[illegible]

Name of Company: Assam Power Generation Corporation Limited

Name of Plant/ Station: KLHEP

Abstract of admitted Capital Cost for the existing Project

Form No:

F5

	Particulars	Unit	Details
	Last date of order of Commission for the project as on 31.03.2023 (True up Order 22-23)		
1	Capital Cost as admitted by AERC	Rs Crore	194.86
2	Amount of un-discharged liabilities included in above (& forming part of admitted capital cost)	Rs Crore	NIL
3	Amount of un-discharged liabilities corresponding to above admitted capital cost (but not forming part of admitted capital cost being allowed on cash basis)	Rs Crore	NIL
4	Gross Normative Debt	Rs Crore	135.22
5	Cumulative Repayment	Rs Crore	149.00
6	Net Normative Debt	Rs Crore	-13.78
7	Normative Equity	Rs Crore	56.69
8	Cumulative Depreciation	Rs Crore	149.00

Name of Company: Assam Power Generation Corporation Limited
Name of Plant/ Station: KLHEP

Statement showing claimed capital cost								Form No: F5a	
Rs. In Cr									
	Particulars	Unit	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
1	Opening Capital Cost	Rs Lakhs	511.49	520.04	537.30	557.45	616.52	651.51	668.16
2	Add: Addition during the year / period	Rs Lakhs	8.55	17.26	20.14	59.07	34.99	16.66	1.88
3	Less: Decapitalisation during the year / period	Rs Lakhs			0.00	0.00	0.00	0.00	0.00
4	Less: Reversal during the year / period	Rs Lakhs							
5	Add: Discharges during the year / period	Rs Lakhs							
6	Closing Capital Cost	Rs Lakhs	520.04	537.30	557.45	616.52	651.51	668.16	670.05
7	Average Capital Cost	Rs Lakhs	515.77	528.67	547.37	586.98	634.01	659.83	669.10

Petitioner

Name of Company: Assam Power Generati

Name of Plant/ Station: KLHEP

Details of Project Specific Loans

Form No: F13

Rs. Lakhs

Particulars	Package 1	Package 2	Package 3	Package 4	Package 5	Package 6
Source of Loan ¹						
Currency ²	INR					
Amount of Loan sanctioned						
Amount of Gross Loan drawn upto 31.03.2021 COD ^{3,4,5,13,15}						
Interest Type ⁶	Fixed					
Fixed Interest Rate, if applicable						
Base Rate, if Floating Interest ⁷						
Margin, if Floating Interest ⁸	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No
Are there any Caps/Floor ⁹						
If above is yes,specify caps/floor	Nil					
Moratorium Period ¹⁰						
Moratorium effective from						
Repayment Period ¹¹						
Repayment effective from						
Repayment Frequency ¹²						
Repayment Instalment ^{13,14}						
Base Exchange Rate ¹⁶						
Are foreign currency loan hedged?						
If above is yes,specify details ¹⁷						

Note:

¹ Source of loan means the agency from whom the loan has been taken such as WB, ADB, WMB, PNB, SBI, ICICI, IFC, PFC etc.

² Currency refers to currency of loan such as US\$, DM, Yen, Indian Rupee etc.

³ Details are to be submitted as on 31.03.2015 for existing assets and as on COD for the remaining assets.

⁴ Where the loan has been refinanced, details in the Form is to be given for the loan refinanced. However, the details of the original loan is to be given separately in the same form.

⁵ If the Tariff in the petition is claimed separately for various units, details in the Form is to be given separately for all the units in the same form.

⁶ Interest type means whether the interest is fixed or floating.

⁷ Base rate means the base as PLR, LIBOR etc. over which the margin is to be added. Applicable base rate on different dates from the date of drawl may also be enclosed.

⁸ Margin means the points over and above the floating rate.

⁹ At times caps/ floor are put at which the floating rates are frozen. If such a condition exists, specify the limits.

¹⁰ Moratorium period refers to the period during which loan servicing liability is not required.

¹¹ Repayment period means the repayment of loan such as 7 years, 10 years, 25 years etc.

¹² Repayment frequency means the interval at which the debt servicing is to be done such as monthly, quarterly, half yearly, annual, etc.

¹³ Where there is more than one drawal/repayment for a loan, the date & amount of each drawal/repayment may also be given separately

¹⁴ If the repayment instalment amount and repayment date can not be worked out from the data furnished above, the repayment schedule to be

¹⁵ In case of Foreign loan, date of each drawal & repayment alongwith exchange rate at that date may be given.

¹⁶ Base exchange rate means the exchange rate prevailing as on 31.03.2015 for existing assets and as on COD for the remaining assets.

¹⁷ In case of hedging, specify details like type of hedging, period of hedging, cost of heging, etc.

¹⁸ In case of foreign loans, provide details of exchange rate considered on date of each repayment of principal and date of interest payment.

¹⁹ At the time of truing up rate of interest with relevant reset date (if any) to be furnished separately.

²⁰ At the time of truing up provide details of refinancing of loans considered earlier. Details such as date on which refinancing done, amount of refinanced loan, terms and conditions of refinanced loan, financing and other charges incurred for refinancing etc.

Petitioner

[illegible]

[illegible]

Name of Company: Assam Power Generation Corporation Limited

Name of Plant/ Station: KLHEP

Details of Allocation of corporate loans to various projects

Form No: F15

Rs. Lakhs

Particulars	Package 1	Package 2	Package 3	Package 4	Package 5	Package 6
Source of Loan ¹						
Currency ²	INR	INR	INR	INR	INR	
Amount of Loan sanctioned						
Amount of Gross Loan drawn upto 31.03.2021/ COD ^{3,4,5,13,15}	Nil All loans from GoA converted to Equity.					
Interest Type ⁶						
Fixed Interest Rate, if applicable						
Base Rate, if Floating Interest ⁷						
Margin, if Floating Interest ⁸	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No
Are there any Caps/Floor ⁹						
If above is yes,specify caps/floor						
Moratorium Period ¹⁰						
Moratorium effective from						
Repayment Period ¹¹						
Repayment effective from						
Repayment Frequency ¹²						
Repayment Instalment ^{13,14}						
Base Exchange Rate ¹⁶						
Are foreign currency loan hedged?						
If above is yes,specify details ¹⁷						

Distribution of loan packages to various projects

Name of the Projects						Total
Project 1						
Project 2						
Project 3 and so on						

Note:

¹ Source of loan means the agency from whom the loan has been taken such as WB, ADB, WMB, PNB, SBI, ICICI, IFC, PFC etc.

² Currency refers to currency of loan such as US\$, DM, Yen, Indian Rupee etc.

³ Details are to be submitted as on 31.03.2015 for existing assets and as on COD for the remaining assets.

⁴ Where the loan has been refinanced, details in the Form is to be given for the loan refinanced. However, the details of the original loan is to be given separately in the same form.

⁵ If the Tariff in the petition is claimed separately for various units, details in the Form is to be given separately for all the units in the same

⁶ Interest type means whether the interest is fixed or floating.

⁷ Base rate means the base as PLR, LIBOR etc. over which the margin is to be added. Applicable base rate on different dates from the date of drawl may also be enclosed.

⁸ Margin means the points over and above the floating rate.

⁹ At times caps/ floor are put at which the floating rates are frozen. If such a condition exists, specify the limits.

¹⁰ Moratorium period refers to the period during which loan servicing liability is not required.

¹¹ Repayment period means the repayment of loan such as 7 years, 10 years, 25 years etc.

¹² Repayment frequency means the interval at which the debt servicing is to be done such as monthly, quarterly, half yearly, annual, etc.

¹³ Where there is more than one drawal/repayment for a loan, the date & amount of each drawal/repayment may also be given separately

¹⁴ If the repayment instalment amount and repayment date can not be worked out from the data furnished above, the repayment schedule to

¹⁵ In case of Foreign loan, date of each drawal & repayment alongwith exchange rate at that date may be given.

¹⁶ Base exchange rate means the exchange rate prevailing as on 31.03.2015 for existing assets and as on COD for the remaining assets.

¹⁷ In case of hedging, specify details like type of hedging, period of hedging, cost of heging, etc.

¹⁸ In case of foreign loans, provide details of exchange rate considered on date of each repayment of principal and date of interest payment.

¹⁹ At the time of truing up rate of interest with relevant reset date (if any) to be furnished separately.

²⁰ At the time of truing up provide details of refinancing of loans considered earlier. Details such as date on which refinancing done, amount of refinanced loan, terms and conditions of refinanced loan, financing and other charges incurred for refinancing etc.

Petitioner

Name of Company: Assam Power Generation Corporation Limited
Name of Plant/ Station: KLHEP

Statement of Additional Capitalisation after COD	Form No: F16
--------------------------------------------------	--------------

No	Head of Work/ Equipment	Actual/ Projected additional capital expenditure claimed							Regulations under which claimed	Justification	Admitted Cost by Commission
		2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30			
1	Land	-	-	20.14	59.07	34.99	16.66	1.88			
2	Building	-	-								
3	Hydraulic works	-	-								
4	Other civil works	-	0.90								
5	Plant & machinery- Gas	-	-								
6	Plant & machinery- Hydel	4.18	13.35								
7	Lines & cables	-	-								
8	Vehicle	-	-								
9	Furniture	0.12	-								
10	Other office equipment	2.42	-								
11	Roads on land belonging to others	-	-								
12	Capital spares at Generating Stations	-	-								
13	Intangible assets	1.83	3.01								
		8.55	17.26	20.14	59.07	34.99	16.66	1.88			

Note:

- 1 Fill the form in chronological order year wise along with detailed justification clearly bring out the necessity and the benefits accruing to the
- 2 In case initial spares are purchased alongwith any equipment, then the cost of such spares should be indicated separately. e.g. Rotor - 50 Crs.
- 3 Actual/Projected additional capital expenditure claimed for past period shall be governed by Tariff Regulation for the relevant period

Petitioner

Name of Company: Assam Power Generation Corporation Limited

Name of Plant/ Station: KLHEP

Date of Commercial Operation:

Financing of Additional Capitalisation

Form No:

F17

Rs. Crore

Financial Year (Starting from COD)							
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Amount capitalised in Work/ Equipment	Actual	Estimated	Projected				
Financing Details							
GOA Loan	3.08						
Loan-2							
Total Loan ²	3.08	0.00	0.00	0.00	0.00	0.00	0.00
Grant	0.72						
Equity	4.75	17.26	20.14	59.07	34.99	16.66	1.88
Internal Resources							
Others							
Total	8.55	17.26	20.14	59.07	34.99	16.66	1.88

¹ Year 1 refers to Financial Year of COD and Year 2, Year 3 etc. are the subsequent financial years respectively.

² Loan details for meeting the additional capitalisation requirement should be given as per Form 14 and Form 15 whichever is relevant.

[illegible]

[illegible]

[illegible]

Name of Company: Assam Power Generation Corporation Limited															Name of Company: Assam Power Generation Corporation Limited																									
Name of Plant/ Station: KLHEP															Name of Plant/ Station: KLHEP																									
Fixed Assets and Depreciation															Form No	F23	Fixed Assets and Depreciation																							
2023-24											2024-25					2025-26					2026-27					2027-28					2028-29					2029-30				
Group of Asset		Openin g GFA	Additi on of GFA	Depre ciation	Deleti on of GFA	Closing GFA	Openin g GFA	Additi on of GFA	Depre ciation	Deleti on of GFA	Closing GFA	Openin g GFA	Additi on of GFA	Depre ciation	Deleti on of GFA	Closing GFA	Openin g GFA	Additi on of GFA	Depre ciation	Deleti on of GFA	Closing GFA	Openin g GFA	Additi on of GFA	Depre ciation	Deleti on of GFA	Closing GFA	Openin g GFA	Additi on of GFA	Depre ciation	Deleti on of GFA	Closing GFA	Openin g GFA	Additi on of GFA	Depre ciation	Deleti on of GFA	Closing GFA				
		Asset	Asset	Depr	Asset	Asset	Asset	Asset	Depr	Asset	Asset	Asset	Asset	Depr	Asset	Asset	Asset	Asset	Asset	Depr	Asset	Asset	Asset	Asset	Asset	Asset	Asset	Asset	Asset	Depr	Asset	Asset	Asset	Asset	Asset	Asset	Asset			
Land	0.00%	4.40	-	-	-	4.40	4.40	-	-	-	4.40	537.30	20.14	24.35	-	557.45	557.45	59.07	26.15	-	616.52	616.52	34.99	28.30	-	651.51	651.51	16.66	29.47	-	668.16	668.16	1.88	29.90	-	670.05				
Building	3.34%	16.72	-	0.56	-	16.72	16.72	-	0.56	-	16.72																													
Hydraulic works	5.28%	161.15	-	8.51	-	161.15	161.15	-	8.51	-	161.15																													
Other civil works	3.34%	99.42	-	3.33	-	99.42	99.42	0.90	3.35	-	100.32																													
Plant & machinery- Hydel	5.28%	172.49	4.18	9.21	-	176.67	176.67	13.35	9.56	-	190.02																													
Lines & cables	5.28%	31.71	-	0.48	-	31.71	31.71	-	0.48	-	31.71																													
Vehicle	9.50%	0.29	-	-	-	0.29	0.29	-	-	-	0.29																													
Furniture	6.33%	0.13	0.12	0.01	-	0.25	0.25	-	0.01	-	0.25																													
Other office equipment	6.33%	6.15	2.42	0.24	-	8.57	8.57	-	0.24	-	8.57																													
Roads on land belonging to others	3.34%	0.28	-	-	-	0.28	0.28	-	-	-	0.28																													
Capital spares at Generating Stations	5.28%	18.76	-	-	-	18.76	18.76	-	-	-	18.76																													
Intangible Assets	15.00%	-	1.83	1.15	-	1.83	1.83	3.01	1.38	-	4.84																													
Total		511.49	8.55	23.50	-	520.04	520.04	17.26	24.09	-	537.30	537.30	20.14	24.35	-	557.45	557.45	59.07	26.15	-	616.52	616.52	34.99	28.30	-	651.51	651.51	16.66	29.47	-	668.16	668.16	3.93	29.90	-	672.10				

[illegible]

Name of Company: Assam Power Generation Corporation Limited									
Name of Plant/ Station: KLHEP									
Return on Equity								Form No:	F25
	Loan Details	Unit	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
			Actual	Estimated	Projected				
1	Equity (Opening Balance)	Rs Crore	147.97	152.13	157.31	163.35	181.07	191.57	196.56
2	Add: Increase due to discharges during the year / period	Rs Crore	4.16	5.18	6.04	17.72	10.50	4.99	0.57
3	Less: Decrease due to de-capitalisation during the year / period	Rs Crore	0	0	0	0	0	0	0
4	Less: Decrease due to reversal during the year / period	Rs Crore	0	0	0	0	0	0	0
5	Equity (Closing Balance)	Rs Crore	152.13	157.31	163.35	181.07	191.57	196.56	197.13
6	Average Equity	Rs Crore	150.05	154.72	160.33	172.21	186.32	194.07	196.85
7	Rate of Return on Equity	%	15.50%	15.50%	15.50%	15.50%	15.50%	15.50%	15.50%
8	Return on Equity	Rs Crore	23.26	23.98	24.85	26.69	28.88	30.08	30.51
							Petitioner		

Name of Company: Assam Power Generation Corp									
Name of Plant/ Station: KLHEP									
Working Capital Requirements									
								Form No:	F26
	Particulars	Unit	2023-24 Actual	2024-25 Estimated	2025-26	2026-27	2027-28	2028-29	2029-30
	For Hydro Generating stations								
1	O&M expenses for 1 month	Rs Crore	3.01	3.20	3.50	3.71	3.94	4.17	4.43
2	Maintenance spares @ 15% of O&M	Rs Crore	5.42	5.76	6.29	6.68	7.08	7.51	7.97
3	Receivables equivalent to 2 months of annual fixed charge	Rs Crore	11.42	13.71	17.60	18.19	17.46	22.77	18.46
	Total Working Capital Requirement	Rs Lakhs	19.84	22.68	27.39	28.58	28.48	34.46	30.87
	Rate of Interest #	%	11.80%	11.80%	11.80%	11.80%	11.80%	11.80%	11.80%
	Interest on Normative Working Capital Requirement	Rs Crore	2.34	2.68	3.23	3.37	3.36	4.07	3.64
	* corresponding to target availability								
	^ calculated on target availability								
# shall be equal to the interest rate equivalent to State Bank of India base rate as on 1st April of the respective year plus 350 basis points.									
							Petitioner		

Name of Company: Assam Power Generation Corporation Limited								
Name of Plant/ Station: KLHEP								
Income Tax Provisions								Form No: F29
							(Rs Crore)	
		2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
		Actual	Estimated	Projected				
1	Income Tax on the Return on Equity	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	As Per Return Filed For The Year	0.77	0.00	0.00	0.00	0.00	0.00	0.00
3	As Assessed For The Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Credit/Debit Of Assessment Year(s) (Give Details)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total	0.77	0.00	0.00	0.00	0.00	0.00	0.00
Note: 'Income Tax Provisions' details which could not be provided by the Generation Company at the time of this filing shall be furnished as and when they become due/ available.								

Name of Company: Assam Power Generation Corporation Limited								
Name of Plant/ Station: KLHEP								
Non-Tariff Income							Form No: F30	
							(Rs Crore)	
S. No.	Particulars	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
		Actual	Estimated	Projected				
A	Income from Investment, Fixed & Call Deposits							
	Income from Investments:							
	Interest on securities	-10.51	13.86	10.29	10.29	10.29	10.29	10.29
	Interest on fixed deposits							
	Income on other investments							
	Interest from Banks							
	Interest on (any other items)							
	Sub-Total							
B	Other Non-Tariff Income							
	Interest on Loans and Advances to staff							
	Interest on Loans and Advances to Licensee							
	Interest on Loans and Advances to Lessors							
	Interest on Loans and Advances to Suppliers/ Contractors							
	Income from trading							
	Gain on sale of Fixed Assets							
	Income/Fees /Collections against staff welfare activities:							
	Miscellaneous Receipts:							
	Delayed Payment charges from Beneficiaries							
	Net profit from UI charges							
	Penalty for contractor/ supplier for delay etc							
	Misc Charges							
	Sub-Total							
	Grand Total	-10.51	13.86	10.29	10.29	10.29	10.29	10.29

Name of Company: Assam Power Generation Corporation Limited
Name of Plant/ Station: Lakwa Replacement Power Plant

INDEX OF FORMATS

	Formats		PARTICULARS
1	Form	F1	Annual Revenue Requirement Summary
2	Form	F2a	Plant Characteristics-Thermal
3	Form	F2b	Plant Characteristics-Hydro
4	Form	F3a	Normative Parameters Considered for Tariff Computations-Thermal
5	Form	F3b	Normative Parameters Considered for Tariff Computations-Hydro
6	Form	F4	Generation Details and Variable Cost
7	Form	F5	Abstract of admitted Capital Cost for the existing Project
8	Form	F5a	Statement showing claimed capital cost
9	Form	F6	Details of Foreign Loans
10	Form	F7	Details of Foreign Equity
11	Form	F8	Capital Cost Estimates and Schedule of Commissioning for New projects
12	Form	F9a	Break-up of Capital Cost for Coal/ Lignite based projects
13	Form	F9b	Break-up of Capital Cost for Gas/ Liquid fuel based Projects
14	Form	F9c	Break-up of Capital Cost for Hydro projects
15	Form	F9d	Break-up of Capital Cost for Plant & Equipment of New Hydro projects
16	Form	F10	Break-up of Construction/ Supply/ Service packages
17	Form	F11	Draw Down Schedule for Calculation of IDC & Financing Charges
18	Form	F12	Financial Package Upto CoD
19	Form	F13	Details of Project Specific Loans
20	Form	F14a	Calculation of Weighted Average Rate of Interest on Actual Loans
21	Form	F14b	Calculation of Interest on Normative Loan
22	Form	F15	Details of Allocation of corporate loans to various projects
23	Form	F16	Statement of Additional Capitalisation after COD
24	Form	F16a	Details of Assets De-capitalized during the period
25	Form	F17	Financing of Additional Capitalisation
26	Form	F18	Statement of Capital Cost
27	Form	F19	Statement of Capital Works in Progress
28	Form	F20	R&M Expenses
29	Form	F21	Employee Expenses
30	Form	F22	Administration & General Expenses
31	Form	F23	Fixed Assets and Depreciation
32	Form	F24	Details computation of Interest on Loan
33	Form	F25	Return on Equity
34	Form	F26	Working Capital Requirements
35	Form	F27	Detailed Information in respect of fuel for computation of Energy Charges
36	Form	F28	Expenses Capitalised
37	Form	F29	Income Tax Provisions
38	Form	F30	Non-Tariff Income

Instructions for the Applicant

- 1) Electronic copy in the form of CD/ Floppy Disc shall also be furnished
- 2) These formats are indicative in nature and the utility may align the line items to its chart of accounts

Name of Company: Assam Power Generation Corporation Limited										
Name of Plant/ Station: Lakwa Replacement Power Plant										
Annual Revenue Requirement Summary							Form No:		F1	
									Rs Crore	
		Form	2023-24 Actual	2023-24 Claim	2024-25 Estimated	2025-26	2026-27	2027-28	2028-29	2029-30
			Projected							
A	Generation									
1	Gross Generation (MU)	F4	478.96	478.96	480.72	519.40	519.40	519.40	519.40	519.40
2	Aux Consumption (%)	F4	2.51%	2.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
3	Net Generation (MU)	F4	466.93	466.93	463.90	501.22	501.22	501.22	501.22	501.22
B	Capacity Charges (Annual Fixed Charges)									
1	O&M expenses (including Increase in AERC Tariff Fees)									
a	Employee Expenses	F21		32.19	34.25	31.57	33.49	35.53	37.69	39.99
b	R & M Expense	F20	30.02							
c	A&G Expense	F22								
d	Increase in AERC fees		0.10	0.10	0.10					
2	Depreciation	F23	12.01	12.01	12.16	12.25	12.94	14.14	14.67	14.68
3	Interest on Loans	F14B	0.00	1.57	0.49	0.00	0.23	0.44	0.22	0.00
4	Return on Equity	F25	0.00	10.39	10.62	10.70	11.31	12.35	12.81	12.82
5	Interest on Working Capital	F26	0.00	10.58	11.48	11.19	12.45	12.56	13.10	12.99
6	Income Tax	F29	3.75	3.75	0.00	0.00	0.00	0.00	0.00	0.00
7	stations)	F4	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Special allowance in lieu of R&M or separate compensation allowance		18.68	18.68	36.44	2.13	41.23	21.55	25.73	12.98
9	Less: Other Income	F30	0.00	0.00	0.00	-7.18	-7.18	-7.18	-7.18	-7.18
	Total		64.56	89.27	105.54	60.66	104.47	89.39	97.04	86.28
C	Variable Charges (Energy Charges)									
	Energy Charges from Primary Fuel (Rs Cr) ^C	F4	262.42	264.31	266.31	290.40	301.03	311.67	321.46	321.46
	Energy Charges from Primary Fuel (Rs/ kWh)	F4	5.62	5.72	5.74	5.79	6.01	6.22	6.41	6.41
C1 - If multifuel is used simultaneously, energy charges to be given in respect of every fuel individually										
C2 - Energy charge shall be computed for open cycle operation and combined cycle operation separately in case of gas/ liquid fuel fired plants										
C3 - Energy charge shall be worked out based on ex-bus energy scheduled to be sent out										
Petitioner										

Name of Company: Assam Power Generation Corporation Limited							
Name of Plant/ Station: Lakwa Replacement Power Plant							
Plant Characteristics-Thermal							F2a
Unit(s)/ Block(s) Parameters	Unit I	Unit II	Unit III	Unit IV	Unit V	Unit VI	Unit VII
Installed Capacity (MW)	9.97	9.97	9.97	9.97	9.97	9.97	9.97
Schedule COD as per Investment Approval							
Actual COD /Date of Taken Over (as applicable)	4/26/2018						
Pit Head or Non Pit Head	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Name of the Boiler Manufacture	WARTSILA, FINLAND OY						
Name of Turbine Generator Manufacture	ABB						
Main Steams Pressure at Turbine inlet (kg/Cm2) abs ¹ .	N/A						
Main Steam Temperature at Turbine inlet (oC) ¹	N/A						
Reheat Steam Pressure at Turbine inlet (kg/Cm2) ¹	N/A						
Reheat Steam Temperature at Turbine inlet (oC) ¹	N/A						
Main Steam flow at Turbine inlet under MCR condition (tons /hr) ²	N/A						
Main Steam flow at Turbine inlet under VWO condition (tons /hr) ²	N/A						
Unit Gross electrical output under MCR /Rated condition (MW) ²	9.97	9.97	9.97	9.97	9.97	9.97	9.97
Unit Gross electrical output under VWO condition (MW) ²	9.97	9.97	9.97	9.97	9.97	9.97	9.97
Guaranteed Design Gross Turbine Cycle Heat Rate (kCal/kWh) ³	1873	1873	1873	1873	1873	1873	1873
Conditions on which design turbine cycle heat rate guaranteed	NCV	NCV	NCV	NCV	NCV	NCV	NCV
% MCR							
% Makeup Water Consumption	N/A						
Design Capacity of Make up Water System							
Design Capacity of Inlet Cooling System							
Design Cooling Water Temperature (0C)							
Back Pressure							
Steam flow at super heater outlet under BMCR condition (tons/hr)							
Steam Pressure at super heater outlet under BMCR condition) (kg/Cm2)							
Steam Temperature at super heater outlet under BMCR condition (0C)							
Steam Temperature at Reheater outlet at BMCR condition (0C)	N/A						
Design / Guaranteed Boiler Efficiency (%) ⁴							
Design Fuel with and without Blending of domestic/imported coal							
Type of Cooling Tower							
Type of cooling system ⁵							
Type of Boiler Feed Pump ⁶							
Fuel Details ⁷							
-Primary Fuel	Natural gas						
-Secondary Fuel	N/A						
-Alternate Fuels	N/A						
Special Features/ Site Specific Features ⁸	MAKEUP WATER SYSTEM						
Special Technological Features ⁹	N/A						
Environmental Regulation related features ¹⁰							
Any other special features							
1: At Turbine MCR condition. 2: with 0% (Nil) make up and design Cooling water temperature 3: at TMCR output based on gross generation, 0% (Nil) makeup and design Cooling water temperature. 4: With Performance coal based on Higher Heating Value (HHV) of fuel and at BMCR) out put 5: Closed circuit cooling, once through cooling, sea cooling, natural draft cooling, induced draft cooling etc. 6: Motor driven, Steam turbine driven etc. 7: Coal or natural gas or Naptha or lignite etc. 8: Any site specific feature such as Merry-Go-Round, Vicinity to sea, Intake /makeup water systems etc. scrubbers etc. Specify all such features 9: Any Special Technological feature like Advanced class FA technology in Gas Turbines, etc. 10: Environmental Regulation related features like FGD, ESP etc., Note 1: In case of deviation from specified conditions in Regulation, correction curve of manufacturer may also be submitted. Note 2: Heat Balance Diagram has to be submitted along with above information in case of new stations. Note 3: The Terms – MCR, BMCR, HHV, Performance coal, are as defined in CEA Technical Standards for Construction of Electric Plants and Electric Lines Regulations – 2010 notified by the Central							

[illegible]

[illegible]

Name of Company: Assam Power Generation Corporation Limited
 Name of Plant/ Station: Lakwa Replacement Power Plant

Abstract of admitted Capital Cost for the existing Project	Form No:	F5
------------------------------------------------------------	----------	----

	Particulars	Unit	Details
	Last date of order of Commission for the project as on 31.03.2023 (True up Order 22-23)		
1	Capital Cost as admitted by AERC	Rs Crore	272.5
2	Amount of un-discharged liabilities included in above (& forming part of admitted capital cost)	Rs Crore	NIL
3	Amount of un-discharged liabilities corresponding to above admitted capital cost (but not forming part of admitted capital cost being allowed on cash basis)	Rs Crore	NIL
4	Gross Normative Debt	Rs Crore	158.24
5	Cumulative Repayment	Rs Crore	136.55
6	Net Normative Debt	Rs Crore	21.69
7	Normative Equity	Rs Crore	65.85
8	Cumulative Depreciation	Rs Crore	136.55

Petitioner

Name of Company: Assam Power Generation Corporation Limited
Name of Plant/ Station: Lakwa Replacement Power Plant

Statement showing claimed capital cost							Form No:	F5a	
	Particulars	Unit	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
1	Opening Capital Cost	Rs Lakhs	272.50	275.83	277.93	279.08	304.02	323.92	324.05
2	Add: Addition during the year / period	Rs Lakhs	3.33	2.10	1.15	24.94	19.91	0.13	0.13
3	Less: Decapitalisation during the year / period	Rs Lakhs			0.00	0.00	0.00	0.00	0.00
4	Less: Reversal during the year / period	Rs Lakhs							
5	Add: Discharges during the year / period	Rs Lakhs							
6	Closing Capital Cost	Rs Lakhs	275.83	277.93	279.08	304.02	323.92	324.05	324.17
7	Average Capital Cost	Rs Lakhs	274.17	276.88	278.51	291.55	313.97	323.98	324.11

Petitioner

Name of Company: Assam Power Generation Corporation Limited
Name of Plant/ Station: Lakwa Replacement Power Plant

Details of Project Specific Loans					Form No:	F13
Particulars	Package 1	Package 2	Package 3	Package 4	Package 5	Rs. Lakhs Package 6
Source of Loan ¹						
Currency ²	INR					
Amount of Loan sanctioned						
Amount of Gross Loan drawn upto 31.03.2021 COD ^{3,4,5,13,15}						
Interest Type ⁶	Fixed					
Fixed Interest Rate, if applicable						
Base Rate, if Floating Interest ⁷						
Margin, if Floating Interest ⁸	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No
Are there any Caps/Floor ⁹						
If above is yes,specify caps/floor	Nil					
Moratorium Period ¹⁰						
Moratorium effective from						
Repayment Period ¹¹						
Repayment effective from						
Repayment Frequency ¹²						
Repayment Instalment ^{13,14}						
Base Exchange Rate ¹⁶						
Are foreign currency loan hedged?						
If above is yes,specify details ¹⁷						

Note:

¹ Source of loan means the agency from whom the loan has been taken such as WB, ADB, WMB, PNB, SBI, ICICI, IFC, PFC etc.

² Currency refers to currency of loan such as US\$, DM, Yen, Indian Rupee etc.

³ Details are to be submitted as on 31.03.2015 for existing assets and as on COD for the remaining assets.

⁴ Where the loan has been refinanced, details in the Form is to be given for the loan refinanced. However, the details of the original loan is to be given seperately in the same form.

⁵ If the Tariff in the petition is claimed seperately for various units, details in the Form is to be given seperately for all the units in the same form.

⁶ Interest type means whether the interest is fixed or floating.

⁷ Base rate means the base as PLR, LIBOR etc. over which the margin is to be added. Applicable base rate on different dates from the date of drawl may also be enclosed.

⁸ Margin means the points over and above the floating rate.

⁹ At times caps/ floor are put at which the floating rates are frozen. If such a condition exists, specify the limits.

¹⁰ Moratorium period refers to the period during which loan servicing liability is not required.

¹¹ Repayment period means the repayment of loan such as 7 years, 10 years, 25 years etc.

¹² Repayment frequency means the interval at which the debt servicing is to be done such as monthly, quarterly, half yearly, annual, etc.

¹³ Where there is more than one drawal/repayment for a loan, the date & amount of each drawal/repayment may also be given seperately

¹⁴ If the repayment instalment amount and repayment date can not be worked out from the data furnished above, the repayment schedule to be

¹⁵ In case of Foreign loan, date of each drawal & repayment alongwith exchange rate at that date may be given.

¹⁶ Base exchange rate means the exchange rate prevailing as on 31.03.2015 for existing assets and as on COD for the remaining assets.

¹⁷ In case of hedging, specify details like type of hedging, period of hedging, cost of heging, etc.

¹⁸ In case of foreign loans, provide details of exchange rate considered on date of each repayment of principal and date of interest payment.

¹⁹ At the time of truing up rate of interest with relevant reset date (if any) to be furnished seperately.

²⁰ At the time of truing up provide details of refinancing of loans considered earlier. Details such as date on which refinancing done, amount of refinanced loan, terms and conditions of refinanced loan, financing and other charges incurred for refinancing etc.

Petitioner

[illegible]

[illegible]

Name of Company: Assam Power Generation Corporation Limited

Name of Plant/ Station: Lakwa Replacement Power Plant

Details of Allocation of corporate loans to various projects	Form No: F15
	Rs. Lakhs

Particulars	Package 1	Package 2	Package 3	Package 4	Package 5	Package 6
Source of Loan ¹						
Currency ²	INR	INR	INR	INR	INR	
Amount of Loan sanctioned						
Amount of Gross Loan drawn upto 31.03.2021/ COD ^{3,4,5,13,15}	Nil All loans from GoA converted to Equity.					
Interest Type ⁶						
Fixed Interest Rate, if applicable						
Base Rate, if Floating Interest ⁷						
Margin, if Floating Interest ⁸	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No
Are there any Caps/Floor ⁹						
If above is yes,specify caps/floor						
Moratorium Period ¹⁰						
Moratorium effective from						
Repayment Period ¹¹						
Repayment effective from						
Repayment Frequency ¹²						
Repayment Instalment ^{13,14}						
Base Exchange Rate ¹⁶						
Are foreign currency loan hedged?						
If above is yes,specify details ¹⁷						

Distribution of loan packages to various projects						
Name of the Projects						Total
Project 1						
Project 2						
Project 3 and so on						

Note:

¹ Source of loan means the agency from whom the loan has been taken such as WB, ADB, WMB, PNB, SBI, ICICI, IFC, PFC etc.

² Currency refers to currency of loan such as US\$, DM, Yen, Indian Rupee etc.

³ Details are to be submitted as on 31.03.2015 for existing assets and as on COD for the remaining assets.

⁴ Where the loan has been refinanced, details in the Form is to be given for the loan refinanced. However, the details of the original loan is to be given separately in the same form.

⁵ If the Tariff in the petition is claimed separately for various units, details in the Form is to be given separately for all the units in the same form.

⁶ Interest type means whether the interest is fixed or floating.

⁷ Base rate means the base as PLR, LIBOR etc. over which the margin is to be added. Applicable base rate on different dates from the date of drawl may also be enclosed.

⁸ Margin means the points over and above the floating rate.

⁹ At times caps/ floor are put at which the floating rates are frozen. If such a condition exists, specify the limits.

¹⁰ Moratorium period refers to the period during which loan servicing liability is not required.

¹¹ Repayment period means the repayment of loan such as 7 years, 10 years, 25 years etc.

¹² Repayment frequency means the interval at which the debt servicing is to be done such as monthly, quarterly, half yearly, annual, etc.

¹³ Where there is more than one drawal/repayment for a loan, the date & amount of each drawal/repayment may also be given separately

¹⁴ If the repayment instalment amount and repayment date can not be worked out from the data furnished above, the repayment schedule to

¹⁵ In case of Foreign loan, date of each drawal & repayment alongwith exchange rate at that date may be given.

¹⁶ Base exchange rate means the exchange rate prevailing as on 31.03.2015 for existing assets and as on COD for the remaining assets.

¹⁷ In case of hedging, specify details like type of hedging, period of hedging, cost of heging, etc.

¹⁸ In case of foreign loans, provide details of exchange rate considered on date of each repayment of principal and date of interest payment.

¹⁹ At the time of truing up rate of interest with relevant reset date (if any) to be furnished separately.

²⁰ At the time of truing up provide details of refinancing of loans considered earlier. Details such as date on which refinancing done, amount of refinanced loan, terms and conditions of refinanced loan, financing and other charges incurred for refinancing etc.

Petitioner

Name of Company: Assam Power Generation Corporation Limited
Name of Plant/ Station: Lakwa Replacement Power Plant

Statement of Additional Capitalisation after COD									Form No:	F16
									Rs. Lakhs	
No	Head of Work/ Equipment	Actual/ Projected additional capital expenditure claimed							Regulations under which claimed	Admitted Cost by Commission if any
		2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	Justification	
1	Land	-	-							
2	Building	0.98	-							
3	Hydraulic works	-	-							
4	Other civil works	-	-							
5	Plant & machinery- Gas	-	-							
6	Plant & machinery- Hydel	-	-							
7	Lines & cables	-	-	1.15	24.94	19.91	0.13	0.13		
8	Vehicle	-	-							
9	Furniture	0.02	-							
10	Other office equipment	1.14	-							
11	Roads on land belonging to others	-	-							
12	Capital spares at Generating Stations	-	-							
13	Intangible assets	1.19	2.10							
		3.33	2.10	1.15	24.94	19.91	0.13	0.13		

Note:

- 1 Fill the form in chronological order year wise along with detailed justification clearly bring out the necessity and the benefits accruing to the beneficiaries.
- 2 In case initial spares are purchased alongwith any equipment, then the cost of such spares should be indicated separately. e.g. Rotor - 50 Crs. Initial spares- 5 Crs.
- 3 Actual/Projected additional capital expenditure claimed for past period shall be governed by Tariff Regulation for the relevant period

Petitioner

Name of Company: Assam Power Generation Corporation Limited

Name of Plant/ Station: Lakwa Replacement Power Plant

Date of Commercial Operation:

Financing of Additional Capitalisation

Form No:

F17

Rs. Crore

Financial Year (Starting from COD)							
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Amount capitalised in Work/ Equipment							
Financing Details							
GOA Loan							
Loan-2	0.00						
Total Loan ²	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grant	0.00						
Equity	3.33	2.10	1.15	24.94	19.91	0.13	0.13
Internal Resources							
Others							
Total	3.33	2.10	1.15	24.94	19.91	0.13	0.13

¹ Year 1 refers to Financial Year of COD and Year 2, Year 3 etc. are the subsequent financial years respectively.

² Loan details for meeting the additional capitalisation requirement should be given as per Form 14 and Form 15 whichever is relevant.

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[illegible]

Name of Company: Assam Power Generation Corporation Limited												Name of Company: Assam Power Generation Corporation Limited												Form No: F23												
Name of Plant/ Station: LRPP												Name of Plant/ Station: LRPP																								
Fixed Assets and Depreciation												Form No: F23				Fixed Assets and Depreciation																				
Group of Asset	2023-24					2024-25					2025-26					2026-27					2027-28					2028-29					2029-30					
	Opening Asset	Addition Asset	Deprecia Depr	Deletio Asset	Closing Asset	Opening Asset	Additi Asset	Deprecia Depr	Deletio Asset	Closing Asset	Opening Asset	Additi Asset	Deprecia Depr	Deletio Asset	Closing Asset	Opening Asset	Addition Asset	Deprecia Depr	Deletio Asset	Closing Asset	Opening Asset	Additi Asset	Deprecia Depr	Deletio Asset	Closing Asset	Opening Asset	Addition Asset	Deprecia Depr	Deletio Asset	Closing Asset						
Land	0.00%	-	-	-	-	-	-	-	-	-	277.93	1.15	12.25	-	279.08	279.08	24.94	12.94	-	304.02	304.02	19.91	14.14	-	323.92	323.92	0.13	14.67	-	324.05	324.05	0.13	14.68	-	324.17	
Building	3.34%	1.07	0.98	0.06	-	2.05	2.05	-	0.06	-																										2.05
Hydraulic works	5.28%	-	-	-	-	-	-	-	-	-																										24.44
Other civil works	3.34%	24.44	-	0.82	-	24.44	24.44	-	0.82	-																										24.44
Plant & machinery- Gas	5.28%	243.55	-	12.84	-	243.55	243.55	-	12.84	-																										243.55
Lines & cables	5.28%	-	-	-	-	-	-	-	-	-																										-
Vehicle	9.50%	-	-	-	-	-	-	-	-	-																										-
Furniture	6.33%	0.04	0.02	0.00	-	0.06	0.06	-	0.00	-																										0.06
Other office equipment	6.33%	3.40	1.14	0.11	-	4.54	4.54	-	0.11	-																										4.54
Roads on land belonging to others	3.34%	-	-	-	-	-	-	-	-	-																										-
Capital spares at Generating Stations	5.28%	-	-	-	-	-	-	-	-	-	-																									
Intangible Assets	15.00%	-	1.19	0.75	-	1.19	1.19	2.10	0.91	-	3.29																									
Total		272.50	3.33	14.58	-	275.83	275.83	2.10	14.74	-	277.93	277.93	1.15	12.25	-	279.08	279.08	24.94	12.94	-	304.02	304.02	19.91	14.14	-	323.92	323.92	0.13	14.67	-	324.05	324.05	2.18	14.68	-	326.22

Name of Company: Assam Power Generation Corporation Limited														
Name of Plant/ Station: LRPP														
Details computation of Interest on Loan														
	Loan Details	Loan Tenure (yrs)	2023-24						2024-25					
			Actual (in Lakhs)						Estimated (in Lakhs)					
			Rate of Interest	Opening Balance	Amount received	Principal repayment	Interest Due	Closing Balance	Rate of Interest	Opening Balance	Amount received	Principal repayment	Interest Due	Closing Balance
A	Secured Loans													
	I PFC Loans													
	LTPS(R&M)	15	7.35%	121.90	0	(121.90)	4.48	0.00		-	-	-	-	-
	LWHRP	15	1.14%	303.26	0	(303.26)	1.73	0.00		-	-	-	-	-
	NRPP	15	10.05%	36771.58	0	(3,502.06)	3520.63	33269.53	10.05%	33,269.53	0.00	(7,502.06)	2,967.51	25,767.47
	Sub-total			37196.74	0	(3,927.21)	3526.84	33269.53		33,269.53	-	(7,502.06)	2,967.51	25,767.47
B	GoA Loan													
	KLHEP	10	10%	125.66	537.65	-125.2	53.765	538.11	10%	538.11	-	(538.11)		-
	LTPS	10	10%	1489.80	777.28	-1489.8	77.728	777.28	10%	777.28	-	(777.28)		-
	NTPS	10	10%	128	226.31	-128	22.631	226.31	10%	226.31	-	(226.31)		-
	MSHEP	10	10%	27	215.95	-27	21.595	215.95	10%	215.95	-	(215.95)		-
	NRPP	10	10%	0	240.00	0	24	240.00	10%	240.00	-	(240.00)		-
	Sub-total			1770.46	1997.19	-1770.00	199.72	1997.65		1997.65	0.00	-1997.65		0.00
C	Other Interest & Finance Charges													
	Cost of raising Finance / Bank Charges													
	Interest on Security Deposit													
	Penal Interest Charges													
	Lease Rentals													
	Sub-total													
D	Grand Total Of Interest & Finance Charges (A + B + C)						3726.56						2967.51	
E	Less: Interest & Finance Charges Capitalised													
	Net Total Of Interest & Finance Charges (E-F)						3726.56						2967.51	

[illegible]

Name of Company: Assam Power Generation Corporation Limited									
Name of Plant/ Station: Lakwa Replacement Power Plant									
Working Capital Requirements								Form No:	F26
	Particulars	Unit	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
			Actual	Estimated	Projected				
	For Open-cycle Gas Turbine/ Combined Cycle thermal generating stations								
1	Fuel expenses for 1 month *	Rs Crore	22.03	22.19	24.20	25.09	25.97	26.79	26.79
2	Liquid fuel stock for 15 days*	Rs Crore							
3	Maintenance spares @ 30% of O&M	Rs Crore	9.66	10.28	9.47	10.05	10.66	11.31	12.00
4	O&M expenses for 1 month	Rs Crore	2.68	2.85	2.63	2.79	2.96	3.14	3.33
5	Receivables equivalent to 2 months of capacity and energy charge^	Rs Crore	55.32	61.98	58.51	67.58	66.84	69.75	67.96
	Total Working Capital Requirement	Rs Crore	89.68	97.30	94.81	105.51	106.44	110.99	110.07
	Rate of Interest #	%	11.80%	11.80%	11.80%	11.80%	11.80%	11.80%	11.80%
	Interest on Normative Working Capital Requirement	Rs Crore	10.58	11.48	11.19	12.45	12.56	13.10	12.99
	* corresponding to target availability								
	^ calculated on target availability								
# shall be equal to theinterest rate equivalent to State Bank of India base rate as on 1st April of the respectiveyear plus 350 basis points.									
							Petitioner		

Name of Company: Assam Power Generation Corporation Limited					
Name of Plant/ Station: Lakwa Replacement Power Plant					
Detailed Information in respect of fuel for computation of Energy Charges			Form No:		F27
	Particulars	Unit	Preceding 3rd Month*	Preceding 2nd Month*	Preceding 1st Month*
1	Quantity of Coal/ Lignite supplied by Coal/ Lignite Company	MMT	Gas Price sheets included separately in excel files		
2	Adjustment (+/-) in quantity supplied made by Coal/ Lignite Company	MMT			
3	Coal supplied by Coal/ Lignite Company (1+2)	MMT			
4	Normative Transit & Handling Losses (For Coal/ Lignite Projects)	MMT			
5	Net coal / Lignite Supplied (3-4)	MMT			
6	Amount charged by the Coal /Lignite Company	Rs Lakhs			
7	Adjustment (+/-) in amount charged made by Coal/Lignite Company	Rs Lakhs			
8	Total amount Charged (6+7)	Rs Lakhs			
9	Transportation charges by rail/ship/road transport	Rs Lakhs			
10	Adjustment (+/-) in amount charged made by Railways/Transport Company	Rs Lakhs			
11	Demurrage Charges, if any	Rs Lakhs			
12	Cost of diesel in transporting coal through MGR system, if applicable	Rs Lakhs			
13	Total Transportation Charges (9+/-10-11+12)	Rs Lakhs			
14	Total amount Charged for coal/lignite supplied including Transportation (8+13)	Rs Lakhs			
15	Landed cost of coal/ Lignite	Rs./MT			
16	Blending Ratio (Domestic/Imported)				
17	Weighted average cost of coal/ Lignite for preceding three months	Rs./MT			
18	GCV of Domestic Coal as per bill of Coal Company				
19	GCV of Imported Coal as per bill Coal Company				
20	Weighted average GCV of coal/ Lignite as Billed	kCal/ kg			
21	GCV of Domestic Coal as received at Station				
22	GCV of Imported Coal as received at Station				
23	Weighted average GCV of coal/ Lignite as Received	kCal/ kg			
* From COD of 1/4/2016 as the case may be					
Similar details to be furnished for natural gas/liquid fuel for CCGT station and secondary fuel oil for coal/lignite based thermal plants					
			Petitioner		

Name of Company: Assam Power Generation Corporation Limited								
Name of Plant/ Station: Lakwa Replacement Power Plant								
Income Tax Provisions								Form No: F29
								(Rs Crore)
		2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
		Actual	Estimated	Projected				
1	Income Tax on the Retun on Equity	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	As Per Return Filed For The Year	3.75	0.00	0.00	0.00	0.00	0.00	0.00
3	As Assessed For The Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Credit/Debit Of Assessment Year(s) (Give Details)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total	3.75	0.00	0.00	0.00	0.00	0.00	0.00
Note:	'Income Tax Provisions' details which could not be provided by the Generation Company at the time of this filing shall be furnished as and when they become due/ available.							

Name of Company: Assam Power Generation Corporation Limited								
Name of Plant/ Station: Lakwa Replacement Power Plant								
Non-Tariff Income				Form No: F30				
				(Rs Crore)				
S. No.	Particulars	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
		Actual	Estimated	Projected				
A	Income from Investment, Fixed & Call Deposits							
	Income from Investments:							
	Interest on securities							
	Interest on fixed deposits							
	Income on other investments							
	Interest from Banks							
	Interest on (any other items)							
	Sub-Total							
B	Other Non-Tariff Income							
	Interest on Loans and Advances to staff							
	Interest on Loans and Advances to Licensee							
	Interest on Loans and Advances to Lessors							
	Interest on Loans and Advances to Suppliers/ Contractors	0.00	0.00	7.18	7.18	7.18	7.18	7.18
	Income from trading							
	Gain on sale of Fixed Assets							
	Income/Fees /Collections against staff welfare activities:							
	Miscellaneous Receipts:							
	Delayed Payment charges from Beneficiaries							
	Net profit from UI charges							
	Penalty for contractor/ supplier for delay etc							
	Misc Charges							
	Sub-Total							
	Grand Total	0.00	0.00	7.18	7.18	7.18	7.18	7.18

Name of Company: Assam Power Generation Corporation Limited
Name of Plant/ Station: Namrup Replacement Power Plant

INDEX OF FORMATS

	Formats		PARTICULARS
1	Form	F1	Annual Revenue Requirement Summary
2	Form	F2a	Plant Characteristics-Thermal
3	Form	F2b	Plant Characteristics-Hydro
4	Form	F3a	Normative Parameters Considered for Tariff Computations-Thermal
5	Form	F3b	Normative Parameters Considered for Tariff Computations-Hydro
6	Form	F4	Generation Details and Variable Cost
7	Form	F5	Abstract of admitted Capital Cost for the existing Project
8	Form	F5a	Statement showing claimed capital cost
9	Form	F6	Details of Foreign Loans
10	Form	F7	Details of Foreign Equity
11	Form	F8	Capital Cost Estimates and Schedule of Commissioning for New projects
12	Form	F9a	Break-up of Capital Cost for Coal/ Lignite based projects
13	Form	F9b	Break-up of Capital Cost for Gas/ Liquid fuel based Projects
14	Form	F9c	Break-up of Capital Cost for Hydro projects
15	Form	F9d	Break-up of Capital Cost for Plant & Equipment of New Hydro projects
16	Form	F10	Break-up of Construction/ Supply/ Service packages
17	Form	F11	Draw Down Schedule for Calculation of IDC & Financing Charges
18	Form	F12	Financial Package Upto CoD
19	Form	F13	Details of Project Specific Loans
20	Form	F14a	Calculation of Weighted Average Rate of Interest on Actual Loans
21	Form	F14b	Calculation of Interest on Normative Loan
22	Form	F15	Details of Allocation of corporate loans to various projects
23	Form	F16	Statement of Additional Capitalisation after COD
24	Form	F16a	Details of Assets De-capitalized during the period
25	Form	F17	Financing of Additional Capitalisation
26	Form	F18	Statement of Capital Cost
27	Form	F19	Statement of Capital Works in Progress
28	Form	F20	R&M Expenses
29	Form	F21	Employee Expenses
30	Form	F22	Administration & General Expenses
31	Form	F23	Fixed Assets and Depreciation
32	Form	F24	Details computation of Interest on Loan
33	Form	F25	Return on Equity
34	Form	F26	Working Capital Requirements
35	Form	F27	Detailed Information in respect of fuel for computation of Energy Charges
36	Form	F28	Expenses Capitalised
37	Form	F29	Income Tax Provisions
38	Form	F30	Non-Tariff Income

Instructions for the Applicant

- 1) Electronic copy in the form of CD/ Floppy Disc shall also be furnished
- 2) These formats are indicative in nature and the utility may align the line items to its chart of accounts

Name of Company: Assam Power Generation Corporation Limited										
Name of Plant/ Station: Namrup Replacement Power Plant										
Annual Revenue Requirement Summary						Form No:		F1		
										Rs Crore
		Form	2023-24 Actual	2023-24 Claim	2024-25 Estimated	2025-26 2026-27 2027-28 2028-29 2029-30 Projected				
A	Generation									
1	Gross Generation (MU)	F4	699.18	699.18	768.84	732.69	732.69	732.69	732.69	732.69
2	Aux Consumption (%)	F4	4.54%	4.54%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
3	Net Generation (MU)	F4	667.43	667.43	730.40	696.05	696.05	696.05	696.05	696.05
B	Capacity Charges (Annual Fixed Charges)									
1	O&M expenses (including Increase in AERC Tariff Fees)									
a	Employee Expenses	F21								
b	R & M Expense	F20	48.23	48.23	25.90	44.94	47.68	50.58	53.66	56.93
c	A&G Expense	F22								
2	Depreciation	F23	42.23	42.23	42.46					
3	Interest on Loans	F14b	35.45	43.72	39.75	36.38	33.33	29.78	25.68	21.13
4	Return on Equity	F25	0.00	33.91	33.99	34.61	35.50	36.13	36.43	36.45
5	Interest on Working Capital	F26	0.00	11.60	10.75	11.82	13.01	15.02	13.37	13.50
6	Income Tax	F29	4.21	4.21	0.00	0.00	0.00	0.00	0.00	0.00
7	Cost of secondary fuel (only for coal based stations)	F4	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Special allowance in lieu of R&M or separate compensation allowance		2.16	2.16	0.00	0.00	38.89	119.43	19.43	19.43
9	Less: Other Income	F30	0.00	0.00	-4.71	-10.12	-10.12	-10.12	-10.12	-10.12
	Total		132.28	186.07	148.14	117.63	158.28	240.81	138.45	137.31
C	Variable Charges (Energy Charges)									
	Energy Charges from Primary Fuel (Rs Cr) ^{C1, C2, C3, C4}	F4	222.64	212.48	230.29	224.55	232.72	240.88	248.40	248.40
	Energy Charges from Primary Fuel (Rs/ kWh)	F4	3.34	3.20	3.15	3.23	3.34	3.46	3.57	3.57
	C1 - If multifuel is used simultaneously, energy charges to be given in respect of every fuel individually									
	C2 - Energy charge shall be computed for open cycle operation and combined cycle operation separately in case of gas/ liquid fuel fired plants									
	C3 - Energy charge shall be worked out based on ex-bus energy scheduled to be sent out									
Petitioner										

Name of Company: Assam Power Generation Corporation Limited		
Name of Plant/ Station: Namrup Replacement Power Plant		
Plant Characteristics-Thermal F2a		
Unit(s)/ Block(s) Parameters	Unit I	Unit II
Installed Capacity (MW)	62.25	36.15
Schedule COD as per Investment Approval		
Actual COD /Date of Taken Over (as applicable)	2021	2021
Pit Head or Non Pit Head	Not applicable	
Name of the Boiler Manufacture	BHEL	
Name of Turbine Generator Manufacture	BHEL	
Main Steams Pressure at Turbine inlet (kg/Cm2) abs ¹ .	Not applicable	
Main Steam Temperature at Turbine inlet (oC) ¹	Not applicable	
Reheat Steam Pressure at Turbine inlet (kg/Cm2) ¹	N/A	
Reheat Steam Temperature at Turbine inlet (oC) ¹	N/A	
Main Steam flow at Turbine inlet under MCR condition (tons /hr) ²	Not applicable	
Main Steam flow at Turbine inlet under VWO condition (tons /hr) ²	Not applicable	
Unit Gross electrical output under MCR /Rated condition (MW) ²	62.25	36.15
Unit Gross electrical output under VWO condition (MW) ²	20	21
Guaranteed Design Gross Turbine Cycle Heat Rate (kCal/kWh) ³	2635 - Not Guantaneed - Open Cycle Mode	1988 - Guaranteed
Conditions on which design turbine cycle heat rate guaranteed	NCV	NCV
% MCR	Not applicable	
% Makeup Water Consumption		
Design Capacity of Make up Water System		
Design Capacity of Inlet Cooling System		
Design Cooling Water Temperature (0C)		
Back Pressure		
Steam flow at super heater outlet under BMCR condition (tons/hr)		
Steam Pressure at super heater outlet under BMCR condition) (kg/Cm2)		
Steam Temperature at super heater outlet under BMCR condition (0C)		
Steam Temperature at Reheater outlet at BMCR condition (0C)		
Design / Guaranteed Boiler Efficiency (%) ⁴		
Design Fuel with and without Blending of domestic/imported coal		
Type of Cooling Tower		
Type of cooling system ⁵		
Type of Boiler Feed Pump ⁶		
Fuel Details ⁷		
-Primary Fuel		
-Secondary Fuel		
-Alternate Fuels		
Special Features/ Site Specific Features ⁸	MAKEUP WATER SYSTEM	
Special Technological Features ⁹	N/A	
Environmental Regulation related features ¹⁰		
Any other special features		
1: At Turbine MCR condition.		
2: with 0% (Nil) make up and design Cooling water temperature		
3: at TMCR output based on gross generation, 0% (Nil) makeup and design Cooling water temperature.		
4: With Performance coal based on Higher Heating Value (HHV) of fuel and at BMCR) out put		
5: Closed circuit cooling, once through cooling, sea cooling, natural draft cooling, induced draft cooling etc.		
6: Motor driven, Steam turbine driven etc.		
7: Coal or natural gas or Naptha or lignite etc.		
8: Any site specific feature such as Merry-Go-Round, Vicinity to sea, Intake /makeup water systems etc. scrubbers etc. Specify all such features		
9: Any Special Technological feature like Advanced class FA technology in Gas Turbines, etc.		
10: Environmental Regulation related features like FGD, ESP etc.,		
Note 1: In case of deviation from specified conditions in Regulation, correction curve of manufacturer may also be submitted.		
Note 2: Heat Balance Diagram has to be submitted along with above information in case of new stations.		
Note 3: The Terms – MCR, BMCR, HHV, Performance coal, are as defined in CEA Technical Standards for Construction of Electric Plants and Electric Lines Regulations – 2010 notified by the Central Electricity Authority		

Name of Company: Assam Power Generation Corporation Limited																
Name of Plant/ Station: Namrup Replacement Power Plant																
Normative Parameters Considered for Tariff Computations-Thermal										Form No:					F3a	
	Particulars		Unit	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30						
				Estimated		Projected										
1	Base Rate of Return on Equity		%	15.50%	15.50%	15.50%	15.50%	15.50%	15.50%	15.50%						
2	Target Availability		%	83.12%	89.81%	85.00%	85.00%	85.00%	85.00%	85.00%						
3	Auxiliary Energy Consumption		%	4.54%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%						
4	Gross Station Heat Rate		kCal/ kWh	2114	1988	1951	1951	1951	1951	1951						
5	Specific Fuel Oil Consumption ml/kWh		ml/ kWh													
6	Cost of Coal/ Lignite		Rs/ Ton													
7	Cost of Main Secondary Fuel Oil		Rs/ kL													
8	Cost of Gas		Rs/ SCM	13.87	13.88	14.47	15.00	15.53	16.01	16.01						
9	Primary Fuel (Coal/ Lignite/ Gas) for Working Capital		in Months	1 Months	1 Months	1 Months	1 Months	1 Months	1 Months	1 Months						
10	Secondary Fuel for Working Capital		in Months													
11	O&M Expenses		Rs/ MW													
12	Maintenance Spares for Working Capital		% of O&M	30%	30%	30%	30%	30%	30%	30%						
13	Receivables for Working Capital		in Months	2 months	2 months	2 months	2 months	2 months	2 months	2 months						
14	Base Rate of SBI as on - Rate of Working Capital		%	8.80%	8.80%	8.80%	8.80%	8.80%	8.80%	8.80%						
						Petitioner										

[illegible]

Name of Company: Assam Power Generation Corporation Limited
Name of Plant/ Station: Namrup Replacement Power Plant

Abstract of admitted Capital Cost for the existing Project **Form No: F5**

	Particulars	Unit	Details
	Last date of order of Commission for the project as on 31.03.2023 (True up Order 22-23)		
1	Capital Cost as admitted by AERC	Rs Crore	728.96
2	Amount of un-discharged liabilities included in above (& forming part of admitted capital cost)	Rs Crore	NIL
3	Amount of un-discharged liabilities corresponding to above admitted capital cost (but not forming part of admitted capital cost being allowed on cash basis)	Rs Crore	NIL
4	Gross Normative Debt	Rs Crore	510.27
5	Cumulative Repayment	Rs Crore	52.76
6	Net Normative Debt	Rs Crore	457.51
7	Normative Equity	Rs Crore	218.69
8	Cumulative Depreciation	Rs Crore	52.76

Petitioner

Name of Company: Assam Power Generation Corporation Limited
Name of Plant/ Station: Namrup Replacement Power Plant

Statement showing claimed capital cost							Form No:	F5a	
Rs. Lakhs									
	Particulars	Unit	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
1	Opening Capital Cost	Rs Lakhs	728.96	729.54	732.50	756.25	770.79	783.11	783.76
2	Add: Addition during the year / period	Rs Lakhs	0.58	2.96	23.75	14.53	12.32	0.65	0.13
3	Less: Decapitalisation during the year / period	Rs Lakhs							
4	Less: Reversal during the year / period	Rs Lakhs							
5	Add: Discharges during the year / period	Rs Lakhs							
6	Closing Capital Cost	Rs Lakhs	729.54	732.50	756.25	770.79	783.11	783.76	783.88
7	Average Capital Cost	Rs Lakhs	729.25	731.02	744.37	763.52	776.95	783.43	783.82

Petitioner

Name of Company: Assam Power Generation Corporation Limited

Name of Plant/ Station: Lakwa Replacement Power Plant

Details of Project Specific Loans	Form No:	F13
------------------------------------------	-----------------	------------

Rs. Lakhs						
Particulars	PFC	Package 2	Package 3	Package 4	Package 5	Package 6
Source of Loan ¹						
Currency ²	INR					
Amount of Loan sanctioned						
Amount of Gross Loan drawn upto 31.03.2024 COD ^{3,4,5,13,15}	485.00					
Interest Type ⁶	Fixed					
Fixed Interest Rate, if applicable						
Base Rate, if Floating Interest ⁷						
Margin, if Floating Interest ⁸	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No
Are there any Caps/Floor ⁹						
If above is yes,specify caps/floor	Nil					
Moratorium Period ¹⁰						
Moratorium effective from						
Repayment Period ¹¹						
Repayment effective from						
Repayment Frequency ¹²						
Repayment Instalment ^{13,14}						
Base Exchange Rate ¹⁶						
Are foreign currency loan hedged?						
If above is yes,specify details ¹⁷						

Note:

¹ Source of loan means the agency from whom the loan has been taken such as WB, ADB, WMB, PNB, SBI, ICICI, IFC, PFC etc.

² Currency refers to currency of loan such as US\$, DM, Yen, Indian Rupee etc.

³ Details are to be submitted as on 31.03.2015 for existing assets and as on COD for the remaining assets.

⁴ Where the loan has been refinanced, details in the Form is to be given for the loan refinanced. However, the details of the original loan is to be given separately in the same form.

⁵ If the Tariff in the petition is claimed separately for various units, details in the Form is to be given separately for all the units in the same

⁶ Interest type means whether the interest is fixed or floating.

⁷ Base rate means the base as PLR, LIBOR etc. over which the margin is to be added. Applicable base rate on different dates from the date of drawl may also be enclosed.

⁸ Margin means the points over and above the floating rate.

⁹ At times caps/ floor are put at which the floating rates are frozen. If such a condition exists, specify the limits.

¹⁰ Moratorium period refers to the period during which loan servicing liability is not required.

¹¹ Repayment period means the repayment of loan such as 7 years, 10 years, 25 years etc.

¹² Repayment frequency means the interval at which the debt servicing is to be done such as monthly, quarterly, half yearly, annual, etc.

¹³ Where there is more than one drawal/repayment for a loan, the date & amount of each drawal/repayment may also be given separately

¹⁴ If the repayment instalment amount and repayment date can not be worked out from the data furnished above, the repayment schedule

¹⁵ In case of Foreign loan, date of each drawal & repayment alongwith exchange rate at that date may be given.

¹⁶ Base exchange rate means the exchange rate prevailing as on 31.03.2015 for existing assets and as on COD for the remaining assets.

¹⁷ In case of hedging, specify details like type of hedging, period of hedging, cost of heging, etc.

¹⁸ In case of foreign loans, provide details of exchange rate considered on date of each repayment of principal and date of interest payment.

¹⁹ At the time of truing up rate of interest with relevant reset date (if any) to be furnished separately.

²⁰ At the time of truing up provide details of refinancing of loans considered earlier. Details such as date on which refinancing done, amount of refinanced loan, terms and conditions of refinanced loan, financing and other charges incurred for refinancing etc.

Petitioner

[illegible]

[illegible]

Name of Company: Assam Power Generation Corporation Limited

Name of Plant/ Station: Namrup Replacement Power Plant

Details of Allocation of corporate loans to various projects

Form No: F15

Rs. Lakhs

Particulars	Package 1	Package 2	Package 3	Package 4	Package 5	Package 6
Source of Loan ¹						
Currency ²	INR	INR	INR	INR	INR	
Amount of Loan sanctioned						
Amount of Gross Loan drawn upto 31.03.2021/ COD ^{3,4,5,13,15}	Nil All loans from GoA converted to Equity.					
Interest Type ⁶						
Fixed Interest Rate, if applicable						
Base Rate, if Floating Interest ⁷						
Margin, if Floating Interest ⁸	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No
Are there any Caps/Floor ⁹						
If above is yes,specify caps/floor						
Moratorium Period ¹⁰						
Moratorium effective from						
Repayment Period ¹¹						
Repayment effective from						
Repayment Frequency ¹²						
Repayment Instalment ^{13,14}						
Base Exchange Rate ¹⁶						
Are foreign currency loan hedged?						
If above is yes,specify details ¹⁷						

Distribution of loan packages to various projects

Name of the Projects						Total
Project 1						
Project 2						
Project 3 and so on						

Note:

¹ Source of loan means the agency from whom the loan has been taken such as WB, ADB, WMB, PNB, SBI, ICICI, IFC,

² Currency refers to currency of loan such as US\$, DM, Yen, Indian Rupee etc.

³ Details are to be submitted as on 31.03.2015 for existing assets and as on COD for the remaining assets.

⁴ Where the loan has been refinanced, details in the Form is to be given for the loan refinanced. However, the details of the original loan is to be given separately in the same form.

⁵ If the Tariff in the petition is claimed separately for various units, details in the Form is to be given separately for all the

⁶ Interest type means whether the interest is fixed or floating.

⁷ Base rate means the base as PLR, LIBOR etc. over which the margin is to be added. Applicable base rate on different dates from the date of drawl may also be enclosed.

⁸ Margin means the points over and above the floating rate.

⁹ At times caps/ floor are put at which the floating rates are frozen. If such a condition exists, specify the limits.

¹⁰ Moratorium period refers to the period during which loan servicing liability is not required.

¹¹ Repayment period means the repayment of loan such as 7 years, 10 years, 25 years etc.

¹² Repayment frequency means the interval at which the debt servicing is to be done such as monthly, quarterly, half yearly,

¹³ Where there is more than one drawal/repayment for a loan, the date & amount of each drawal/repayment may also be

¹⁴ If the repayment instalment amount and repayment date can not be worked out from the data furnished above, the

¹⁵ In case of Foreign loan, date of each drawal & repayment alongwith exchange rate at that date may be given.

¹⁶ Base exchange rate means the exchange rate prevailing as on 31.03.2015 for existing assets and as on COD for the

¹⁷ In case of hedging, specify details like type of hedging, period of hedging, cost of heging, etc.

¹⁸ In case of foreign loans, provide details of exchange rate considered on date of each repayment of principal and date of interest payment.

¹⁹ At the time of truing up rate of interest with relevant reset date (if any) to be furnished separately.

²⁰ At the time of truing up provide details of refinancing of loans considered earlier. Details such as date on which refinancing done, amount of refinanced loan, terms and conditions of refinanced loan, financing and other charges incurred

Petitioner

Name of Company: Assam Power Generation Corporation Limited
Name of Plant/ Station: Namrup Replacement Power Plant

Statement of Additional Capitalisation after COD									Form No:	F16	
Rs. Lakhs											
No	Head of Work/ Equipment	Actual/ Projected additional capital expenditure claimed							Regulations under which	Justification	Admitted Cost by Commission if
		2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30			
1	Land	-	-	23.75	14.53	12.32	0.65	0.13			
2	Building	-	-								
3	Hydraulic works	-	-								
4	Other civil works	0.04	-								
5	Plant & machinery- Gas	0.52	-								
6	Plant & machinery- Hydel	-	-								
7	Lines & cables	-	-								
8	Vehicle	-	-								
9	Furniture	0.01	-								
10	Other office equipment	0.01	-								
11	Roads on land belonging to others	-	-	2.96							
12	Capital spares at Generating Stations	-	-								
13	Intangible assets	-	2.96								
		0.58	2.96	23.75	14.53	12.32	0.65	0.13			

Note:

- 1 Fill the form in chronological order year wise along with detailed justification clearly bring out the necessity and the benefits accruing to the
- 2 In case initial spares are purchased alongwith any equipment, then the cost of such spares should be indicated separately. e.g. Rotor - 50 Crs.
- 3 Actual/Projected additional capital expenditure claimed for past period shall be governed by Tariff Regulation for the relevant period

Petitioner

Name of Company: Assam Power Generation Corporation Limited

Name of Plant/ Station: Namrup Replacement Power Plant

Date of Commercial Operation:

Financing of Additional Capitalisation

Form No:

F17

Rs. Crore

Financial Year (Starting from COD)							
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Amount capitalised in Work/ Equipment							
Financing Details							
GOA Loan							
Loan-2	0.44	0	0	0	0	0	0
Total Loan²	0.44	0.00	0.00	0.00	0.00	0.00	0.00
Grant	0.00						
Equity	0.14	2.96	23.75	14.53	12.32	0.65	0.13
Internal Resources							
Others							
Total	0.58	2.96	23.75	14.53	12.32	0.65	0.13

¹ Year 1 refers to Financial Year of COD and Year 2, Year 3 etc. are the subsequent financial years respectively.

² Loan details for meeting the additional capitalisation requirement should be given as per Form 14 and Form 15 whichever is relevant.

[illegible]

Name of Company: Assam Power Generation Corporation Limited							
Name of Plant/ Station: NRPP							
Administration & General Expenses							Form No: F22
							Rs. Crore
	Particulars	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
		Actual	Estimated	Projected			
1	Lease/ Rent	0.13	APGCL is claiming normative O&M expenses as a whole for FY 2024-25.	APGCL is claiming normative O&M expenses as a whole for FY2025-26 to FY2029-30.	APGCL is claiming normative O&M expenses as a whole for FY2025-26 to FY2029-30.	APGCL is claiming normative O&M expenses as a whole for FY2025-26 to FY2029-30.	APGCL is claiming normative O&M expenses as a whole for FY2025-26 to FY2029-30.
2	Insurance	2.82					
3	Revenue Stamp Expenses Account						
4	Telephone, Postage, Telegram & Telex Charges	0.05					
5	Incentive & Award To Employees/Outsiders						
6	Consultancy Charges	0.44					
7	Technical Fees						
8	Other Professional Charges	0.07					
9	Conveyance And Travelling	0.22					
10	License and Registration Fees						
11	Vehicle Expenses	0.66					
12	Security / Service Charges Paid To Outside Agencies						
13	Fee And Subscriptions Books And Periodicals	0.04					
14	Fees paid to AERC	0.48					
15	Printing And Stationery	0.07					
16	Advertisement Expenses	0.05					
17	Contributions/Donations To Outside Institutes / Associations	0.49					
18	Electricity Charges To Offices	3.16					
19	Water Charges						
20	Entertainment Charges	0.14					
21	Miscellaneous Expenses	0.57					
22	Legal Charges	0.13					
23	Auditor's Fee	0.03					
24	Freight On Capital Equipments						
25	Purchase Related Advertisement Expenses						
26	Vehicle Running Expenses Truck / Delivery Van						
27	Vehicle Hiring Expenses Truck / Delivery Van						
28	Other Freight						
29	Transit Insurance						
30	Octroi						
31	Incidental Stores Expenses						
32	Fabrication Charges						
33	CSR	0.04					
	Total A&G Expenses	9.60	0.00	0.00	0.00	0.00	0.00
	Less: A&G Expenses Capitalised	0.00	0.00	0.00	0.00	0.00	0.00
	Total A&G Expenses	9.60	0.00	0.00	0.00	0.00	0.00
							Petitioner

[illegible]

Name of Company: Assam Power Generation Corporation Limited																Name of Company: Assam Power Generation Corporation Limited																				
Name of Plant/ Station: NRPP																Name of Plant/ Station: NRPP																				
Fixed Assets and Depreciation																Fixed Assets and Depreciation																				
Form No: F23																Form No: F23																				
2023-24																2024-25																				
2025-26																2026-27																				
2027-28																2028-29																				
2029-30																																				
Group of Asset	Opening Asset	Addition Asset	Deprecia Depr	Deletio Asset	Closing Asset	Opening Asset	Addition Asset	Depreciat Depr	Deletion Asset	Closing Asset	Opening Asset	Addition Asset	Deprecia Depr	Deletion Asset	Closing Asset	Opening Asset	Addition Asset	Depreciat Depr	Deletion Asset	Closing Asset	Opening Asset	Addition Asset	Deprecia Depr	Deletion Asset	Closing Asset	Opening Asset	Addition Asset	Depreciat Depr	Deletion Asset	Closing Asset						
Land	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
Building	3.34%	149.83	-	6.19	-	149.83	-	6.19	-	149.83	-	-	-	6.19	-	149.83	-	-	-	6.19	-	-	-	-	-	-	-	-	-							
Hydraulic works	5.28%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
Other civil works	3.34%	81.31	0.04	3.36	-	81.35	81.35	-	3.36	-	81.35	-	-	3.36	-	81.35	-	-	-	3.36	-	-	-	-	-	-	-	-	-							
Plant & machinery- Gas	5.28%	478.87	0.52	32.66	-	479.39	479.39	-	32.66	-	479.39	-	-	32.66	-	479.39	-	-	-	32.66	-	-	-	-	-	-	-	-	-							
Lines & cables	5.28%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
Vehicle	9.50%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
Furniture	6.33%	0.08	0.01	0.01	-	0.09	0.09	-	0.01	-	0.09	-	-	0.01	-	0.09	-	-	-	0.01	-	-	-	-	-	-	-	-	-							
Other office equipment	6.33%	0.06	0.01	0.01	-	0.07	0.07	-	0.01	-	0.07	-	-	0.01	-	0.07	-	-	-	0.01	-	-	-	-	-	-	-	-	-							
Roads on land belonging to other	3.34%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
Capital spares at Generating Stat	5.28%	18.81	-	-	-	18.81	18.81	-	-	-	18.81	-	-	-	-	18.81	-	-	-	-	-	-	-	-	-	-	-	-	-							
Intangible Assets	15.00%	-	-	-	-	-	2.96	0.22	-	2.96	-	-	-	-	-	2.96	-	-	-	-	-	-	-	-	-	-	-	-	-							
Total		728.96	0.58	42.23	-	729.54	729.54	2.96	42.46	-	732.50	732.50	23.75	43.23	-	756.25	756.25	14.53	44.34	-	770.79	770.79	12.32	45.12	-	783.11	783.11	0.65	45.50	-	783.76	783.76	0.13	45.52	-	783.88

Name of Company: Assam Power Generation Corporation Limited														
Name of Plant/ Station: NRPP														
Details computation of Interest on Loan														
	Loan Details	Loan Tenure (yrs)	2023-24						2024-25					
			Actual (in Lakhs)						Estimated (in Lakhs)					
			Rate of Interest	Opening Balance	Amount received	Principal repayment	Interest Due	Closing Balance	Rate of Interest	Opening Balance	Amount received	Principal repayment	Interest Due	Closing Balance
A	Secured Loans													
	I PFC Loans													
	LTPS(R&M)	15	7.35%	121.90	0	(121.90)	4.48	0.00		-	-	-	-	-
	LWHRP	15	1.14%	303.26	0	(303.26)	1.73	0.00		-	-	-	-	-
	NRPP	15	10.05%	36771.58	0	(3,502.06)	3520.63	33269.53	10.05%	33,269.53	0.00	(7,502.06)	2,967.51	25,767.47
	Sub-total			37196.74	0	(3,927.21)	3526.84	33269.53		33,269.53	-	(7,502.06)	2,967.51	25,767.47
B	GoA Loan													
	KLHEP	10	10%	125.66	537.65	-125.2	53.765	538.11	10%	538.11	-	(538.11)		-
	LTPS	10	10%	1489.80	777.28	-1489.8	77.728	777.28	10%	777.28	-	(777.28)		-
	NTPS	10	10%	128	226.31	-128	22.631	226.31	10%	226.31	-	(226.31)		-
	MSHEP	10	10%	27	215.95	-27	21.595	215.95	10%	215.95	-	(215.95)		-
	NRPP	10	10%	0	240.00	0	24	240.00	10%	240.00	-	(240.00)		-
	Sub-total			1770.46	1997.19	-1770.00	199.72	1997.65		1997.65	0.00	-1997.65		0.00
C	Finance Charges													
	Cost of raising Finance / Bank Charges													
	Interest on Security Deposit													
	Penal Interest Charges													
	Lease Rentals													
	Sub-total													
D	Interest & Finance						3726.56						2967.51	
E	Finance Charges													
	Net Total Of Interest & Finance Charges (E-F)						3726.56						2967.51	

Name of Company: Assam Power Generation Corporation Limited									
Name of Plant/ Station: Namrup Replacement Power Plant									
Return on Equity									Form No: F25
	Loan Details	Unit	2023-24 Actual	2024-25 Estimated	2025-26	2026-27	2027-28	2028-29	2029-30
					Projected				
1	Equity (Opening Balance)	Rs Crore	218.69	218.83	219.75	226.88	231.24	234.93	235.13
2	Add: Increase due to discharges during the year / period	Rs Crore	0.14	0.92	7.13	4.36	3.69	0.2	0.03
3	Less: Decrease due to de-capitalisation during the year / period	Rs Crore							
4	Less: Decrease due to reversal during the year / period	Rs Crore							
5	Equity (Closing Balance)	Rs Crore	218.83	219.75	226.88	231.24	234.93	235.13	235.16
6	Average Equity	Rs Crore	218.76	219.29	223.32	229.06	233.09	235.03	235.15
7	Rate of Return on Equity	%	15.50%	15.50%	15.50%	15.50%	15.50%	15.50%	15.50%
8	Return on Equity	Rs Crore	33.91	33.99	34.61	35.50	36.13	36.43	36.45
							Petitioner		

Name of Company: Assam Power Generation Corporation Limited									
Name of Plant/ Station: Namrup Replacement Power Plant									
Working Capital Requirements									
								Form No:	F26
	Particulars	Unit	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
			Actual	Estimated	Projected				
For Open-cycle Gas Turbine/ Combined Cycle thermal generating stations									
1	Fuel expenses for 1 month *	Rs Crore	17.71	18.83	18.71	19.39	20.07	20.70	20.70
2	Liquid fuel stock for 15 days*	Rs Crore							
3	Maintenance spares @ 30% of O&M	Rs Crore	14.47	7.77	13.48	14.30	15.17	16.10	17.08
4	O&M expenses for 1 month	Rs Crore	4.02	2.16	3.74	3.97	4.21	4.47	4.74
5	Receivables equivalent to 2 months of capacity and energy charge^	Rs Crore	62.10	62.36	64.24	72.56	87.80	72.06	71.87
	Total Working Capital Requirement	Rs Crore	98.29	91.12	100.18	110.23	127.26	113.33	114.39
	Rate of Interest #	%	11.80%	11.80%	11.80%	11.80%	11.80%	11.80%	11.80%
	Interest on Normative Working Capital Requirement	Rs Crore	11.60	10.75	11.82	13.01	15.02	13.37	13.50
	* corresponding to target availability								
	^ calculated on target availability								
# shall be equal to the interest rate equivalent to average State Bank of India MCLR (One Year Tenor) prevalent during the last available six months for the determination of tariff plus 300 basis points.									
							Petitioner		

Name of Company: Assam Power Generation Corporation Limited					
Name of Plant/ Station: Namrup Replacement Power Plant					
Detailed Information in respect of fuel for computation of Energy Charges			Form No:	F27	
	Particulars	Unit	Preceeding 3rd Month*	Preceeding 2nd Month*	Preceeding 1st Month*
1	Quantity of Coal/ Lignite supplied by Coal/ Lignite Company	MMT	Gas Price sheets included separately in excel files		
2	Adjustment (+/-) in quantity supplied made by Coal/ Lignite Company	MMT			
3	Coal supplied by Coal/ Lignite Company (1+2)	MMT			
4	Normative Transit & Handling Losses (For Coal/ Lignite Projects)	MMT			
5	Net coal / Lignite Supplied (3-4)	MMT			
6	Amount charged by the Coal /Lignite Company	Rs Lakhs			
7	Adjustment (+/-) in amount charged made by Coal/Lignite Company	Rs Lakhs			
8	Total amount Charged (6+7)	Rs Lakhs			
9	Transportation charges by rail/ship/road transport	Rs Lakhs			
10	Adjustment (+/-) in amount charged made by Railways/Transport Company	Rs Lakhs			
11	Demurrage Charges, if any	Rs Lakhs			
12	Cost of diesel in transporting coal through MGR system, if applicable	Rs Lakhs			
13	Total Transportation Charges (9+/-10-11+12)	Rs Lakhs			
14	Total amount Charged for coal/lignite supplied including Transportation (8+13)	Rs Lakhs			
15	Landed cost of coal/ Lignite	Rs./MT			
16	Blending Ratio (Domestic/Imported)				
17	Weighted average cost of coal/ Lignite for preceding three months	Rs./MT			
18	GCV of Domestic Coal as per bill of Coal Company				
19	GCV of Imported Coal as per bill Coal Company				
20	Weighted average GCV of coal/ Lignite as Billed	kCal/ kg			
21	GCV of Domestic Coal as received at Station				
22	GCV of Imported Coal as received at Station				
23	Weighted average GCV of coal/ Lignite as Received	kCal/ kg			
* From COD of 1/4/2016 as the case may be					
Similar details to be furnished for natural gas/liquid fuel for CCGT station and secondary fuel oil for coal/lignite based thermal plants					
			Petitioner		

Name of Plant/ Station: Namrup Replacement Power I

[illegible]

Note:	'Income Tax Provisions' details which could not be provided by the Generation Company at the time of this filing shall be furnished as and when they become due/ available.
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Name of Company: Assam Power Generation Corporation Limited Name of Plant/ Station: Namrup Replacement Power Plant								
Non-Tariff Income							Form No F30	
							(Rs Crore)	
S. No.	Particulars	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
		Actual	Estimated	Projected				
A	Income from Investment, Fixed & Call Deposits							
	Income from Investments:	0.00	4.71	10.12	10.12	10.12	10.12	10.12
	Interest on securities							
	Interest on fixed deposits							
	Income on other investments							
	Interest from Banks							
	Interest on (any other items)							
	Sub-Total							
B	Other Non-Tariff Income							
	Interest on Loans and Advances to staff							
	Interest on Loans and Advances to Licensee							
	Interest on Loans and Advances to Lessors							
	Interest on Loans and Advances to Suppliers/ Contractors							
	Income from trading							
	Gain on sale of Fixed Assets							
	Income/Fees /Collections against staff welfare activities:							
	Miscellaneous Receipts:							
	Delayed Payment charges from Beneficiaries							
	Net profit from UI charges							
	Penalty for contractor/ supplier for delay etc							
	Misc Charges							
	Sub-Total							
	Grand Total	0.00	4.71	10.12	10.12	10.12	10.12	10.12

Annexure-2: Audited Annual Accounts FY 2023-24

IND AS FINANCIAL STATEMENT
2023-24



**ASSAM POWER GENERATION
CORPORATION LIMITED**

Assam Power Generation Corporation Limited
Ind AS Balance Sheet As on 31 March 2024

Notes		As on 31 March 2024	As on 31 March 2023	As on 31 March 2022
	Particulars	INR(In Lakhs)	INR(In Lakhs) Restated	INR(In Lakhs) Restated
	ASSETS			
	Non-current assets			
2	Property, plant and equipment	1,45,009.48	1,54,886.76	1,61,360.53
2(II)	Intangible Asset	1,974.95	0.00	0.00
3	Capital work-in-progress	1,31,695.73	74,809.68	39,397.92
4	Other non-current assets	27,052.50	31,049.43	30,054.08
	Total Non-Current Assets	3,05,732.66	2,60,745.86	2,30,812.53
	Current assets			
5	Inventories	9,138.52	8,067.89	6,902.90
	Financial assets			
6(I)	Trade receivables	52,114.63	40,130.44	15,325.90
6(II)	Cash and cash equivalent	11,384.00	8,902.10	6,467.70
6(III)	Bank balances other than 6(ii) above	59,373.95	62,552.39	75,487.38
6(IV)	Loans	29.42	36.13	5,849.41
6(V)	Other Financial Assets	45.38	168.50	53.95
6(VI)	Income Tax assets	1,698.57	435.33	311.12
7	Other current assets	1,829.77	2,427.83	3,136.37
	Total Current Assets	1,35,614.25	1,22,720.59	1,13,534.73
	Total Assets	4,41,346.91	3,83,466.45	3,44,347.26
	EQUITY AND LIABILITIES			
	Equity			
8	Equity share capital	2,84,807.30	2,42,871.30	45,585.98
9	Other equity	74,252.56	58,761.43	2,11,172.30
	Total Equity	3,59,059.86	3,01,632.73	2,56,758.28
	Liabilities			
	Non-current liabilities			
	Financial liabilities			
10(I)	Borrowings	27,765.12	35,039.99	37,596.74
11(I)	Deferred tax liabilities	1,372.32	852.78	0.00
11(II)	Provisions	11,824.75	11,454.83	11,013.89
12	Other non current liabilities	3,695.33	4,009.13	4,342.63
	Total Non-Current Liabilities	44,657.53	51,356.74	52,953.26
	Current liabilities			
	Financial liabilities			
13(I)	Borrowings	7,502.06	3,927.21	4,836.99
13(II)	Other financial liabilities	383.84	268.17	944.93
13(III)	Trade payables	5,918.20	8,428.27	5,103.91
14	Other Current Liabilities	18,172.40	15,397.86	17,042.37
15	Provisions	4,299.55	526.07	2,176.55
15(I)	Provision for MAT	1,353.47	1,929.41	4,530.97
	Total Current Liabilities	37,629.53	30,476.98	34,635.72
	Total Equity and Liabilities	4,41,346.91	3,83,466.45	3,44,347.26

Summary of significant accounting policies

1

As per our separate report of even date
For **B.L. Purohit & Co.**
Chartered Accountants
Firm Registration No. 0311056E

(Shri Subhash Purohit)
Partner

Membership No.:059631

UDIN: 24059631BK6PX28196

Place : Guwahati

Date : 03.08.2024



For and on behalf of
Assam Power Generation Corporation Limited

(Shri Rakash Kumar)
Chairman
DIN: 09230144

(Shri Suresh Kaimal)
Chief Financial Officer
PAN: AECPK4255K

Place : Guwahati
Date : 25.07.2024

(Shri Bibhu Bhuyan)
Managing Director
DIN: 09525261

(Smt. Nayana Das)
Company Secretary
Membership No:FCS11044

Assam Power Generation Corporation Limited
Statement of Profit and Loss For the year ended 31 March 2024

Notes	Particulars	For the year ended 31 March 2024 (Rs. In Lakh)	For the year ended 31 March 2023 (Rs. In Lakh) Restated
I	Income		
16	Revenue from operations		
	Gross Revenue(SOP)	67,557.51	1,11,107.74
	Fuel Price Adjustment	48,528.58	28,674.97
	Net Revenue	1,16,086.09	1,39,782.70
II	Other income	4,980.04	527.50
III	Finance income	3,588.95	2,915.23
IV	Total Income (I+II+III)	1,24,655.09	1,43,225.44
V	Expenses		
19	Cost of raw materials consumed - other than lubricants	79,382.58	97,415.37
19	Cost of raw materials consumed - lubricants	489.69	447.78
20	Employee benefits expenses	9,965.69	9,791.44
21	Other expenses	12,923.84	10,388.71
22	Depreciation and amortization expense	10,327.36	9,955.31
23	Finance costs	3,819.39	4,263.23
	Total Expenses (V)	1,16,908.56	1,32,261.84
VI	Profit/(Loss) before exceptional items and tax (IV-V)	7,746.53	10,963.60
VII	Exceptional Item		
VIII	Profit/(Loss) before tax (VI+VII)	7,746.53	10,963.60
IX	Tax expense		
	Current tax	1,353.47	1,929.41
	MAT credit entitlement		
	Deferred Tax	519.54	852.78
	Prior year tax charge	18.73	
	Building & other construction workers welfare cess		
	Total tax expense	1,891.75	2,782.19
	Profit/(Loss) for the year from continuing operations	5,854.78	8,181.41
X			
XI	Profit/(Loss) for the year/period (VIII-IX)	5,854.78	8,181.41
XII	Total comprehensive income/(loss) for the year	5,854.78	8,181.41
XIII	Earning per share (EPS) for continuing operations		
24	a) Basic earning/(loss) per share (in Rs.)	2.06	3.37
	b) Diluted earning/(loss) per share (in Rs.)		
	[Nominal value of share Rs.100 (Rs.100) each]		

The accompanying notes are an integral part of the Ind AS financial statements.

As per our separate report of even date

For B.L. Purohit & Co.

Chartered Accountants

Firm Registration No. 0311056E

(Shri Subhash Purohit)

Partner

Membership No.:059631

UDIN: 24059631BKPX28196

Place : Guwahati

Date : 03.08.2024



For and on behalf of

Assam Power Generation Corporation Limited

(Shri Rakesh Kumar)

Chairman

DIN: 09230144

(Shri Suresh Kaimal)

Chief Financial Officer

PAN: AECPK4255K

Place : Guwahati

Date : 25.07.2024

(Shri Bibhu Bhuyan)

Managing Director

DIN: 09525261

(Smt. Nayana Das)

Company Secretary

Membership No:FCS11044

ASSAM POWER GENERATION CORPORATION LTD.

CASH FLOW STATEMENT FOR THE YEAR ENDED As on 31 March 2024

PARTICULARS	As on 31 March 2024 (Rupees in Lakh)	As on 31 March 2023 (Rupees in Lakh) Restated
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit before Taxation	7746.53	10963.60
Adjusted for:		
Prior Period Items		
Deferred Tax Provision		
Profit/Loss on Sale of Assets		
Profit/Loss on Sale of Fixed Assets(Net)		
Profit/Loss on Sale of Current Investments-others		
Provision for Diminution in Current Investment		
Depreciation	10327.36	9955.31
Lease Equalisation		
Transferred from general Reserve		
Income from Fixed Deposit		
Interest /Other Income	-3500.66	-2823.14
Lease Rent written off		
Capital Work in Progress written off		0.00
Preliminary Expenses written off		
SOP adjustment		
Interest & Other Charges	3819.39	4263.23
Total	10646.10	11395.41
Operating profit before working capital changes	18392.63	22359.01
Adjusted for :		
(Increase)/ Decrease in Current Assets		
Change in Inventories	-782.17	-1164.99
Change in Trade Receivable	-11984.19	-24804.53
Change in Short Term Loans & Advances	6.70	5813.28
Change in Others Current Assets	2231.74	13505.79
Decrease in Loans & Advances		
Change in Trade Payables	-2510.07	3324.36
Change in Other Current Liabilities	3159.72	-3802.95
Change in Short Term Provisions	3197.55	-573.85
Increase in other Liabilities	3690.52	-1586.54
	0.00	
Total	-2990.21	-9289.43
Cash generated from operations	15402.42	13069.58
Tax expenses	-1680.02	-4530.97
Net Cash from Operating Activities	13722.40	8538.60
B. CASH FLOW FROM INVESTMENT ACTIVITIES :		
Purchases of Fixed Assets	-2188.82	-3481.54



Sale of Fixed Assets		
Purchase/sale of Investments		
Sale of Investments		
Capital Work in Progress	-56886.05	-35411.76
Income from Fixed Deposits		
Interest/Other Income	3194.99	3366.03
Net Cash Used in Investment Activities	-55879.88	-35527.26
C. CASH FLOW FROM FINANCING ACTIVITIES :		
Proceeds from Share capital		
Proceeds from Long Term Borrowings	1997.19	1370.46
Repayment made towards loan	-3927.21	-4836.99
Interest & Other Charges	-3272.93	-4113.19
Proceeds from Grant towards capital assets	49842.34	37004.16
Net Cash Used in Financing Activities	44639.38	29424.44
Net Increase/Decrease in Cash and Cash Equivalents(A+B+C)	2481.90	2435.79
Opening Balance of Cash and Cash Equivalents	8902.10	6466.31
Closing Balance of Cash and Cash Equivalents	11384.00	8902.10

As per our separate report of even date
For B.L. Purohit & Co.
Chartered Accountants
Firm Registration No.:0311056E

(Shri Subhash Purohit)
Partner

Membership No.:059631

UDIN: 24059631BKGPX28196

Place : Guwahati

Date : 03.08.2024



For and on behalf of
Assam Power Generation Corporation Limited

(Shri Rakesh Kumar)
Chairman
DIN: 09230144

(Shri Suresh Kaimal)
Chief Financial Officer
PAN: AECPK4255K

Place : Guwahati
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(Shri Bibhu Bhuyan)
Managing Director
DIN: 09525261

(Smt. Nayana Das)
Company Secretary
Membership No:FCS11044

Assam Power Generation Corporation Limited
Statement of changes in equity for the year ended March 31, 2024

a. Equity share capital :

(1) Current reporting period(F.Y. 2023-2024)

Rs. In Lakh				
Balance at the beginning of the current reporting period i.e 01-04-2023	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	Balance at the end of the current reporting period i.e 31-03-2024
2,42,871.30	-	-	41,936.00	2,84,807.30

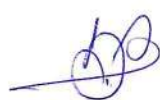
(2) Previous reporting period(F.Y. 2022-2023)

Balance at the beginning of the previous reporting period i.e 01-04-2022	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the previous reporting period	Changes in Equity Share Capital during the previous year	Balance at the end of the previous reporting period i.e 31-03-2023
45,585.98	-	-	1,97,285.33	2,42,871.30

b. Other equity :

(1) Current reporting period(F.Y. 2023-2024)

Particulars	Reserves and Surplus				Total
	Capital reserve	Equity Pending Allotment	Retained earnings	Other items of Other Comprehensive Income(specify nature)	
Balance at the beginning of the current reporting period i.e 01-04-2023	40,206.01	-	18,555.42	-	58,761.43
Changes in Accounting policy or prior period errors	-	-	-	-	-
Restated balance at the beginning of the current reporting period 01-04-2023	40,206.01	-	18,555.42	-	58,761.43
Total Comprehensive Income for the current year	-	-	-	-	-
Transfer to retained earnings	-	-	5,854.78	-	5,854.78
Other adjustment	9,636.34	-	-	-	9,636.34
Balance at the end of the current reporting period i.e 31-03-2024	49,842.35	-	24,410.21	-	74,252.56





(2) Previous reporting period(F.Y. 2022-2023)

Rs. In Lakh

Particulars	Reserves and Surplus				Total
	Capital reserve	Equity Pending Allotment	Retained earnings	Other items of Other Comprehensive Income(specify nature)	
Balance at the beginning of the previous reporting period i.e 01-04-2022	3,201.85	1,97,285.33	10,685.13	-	2,11,172.30
Changes in Accounting policy or prior period errors	-	(0.00)	(311.12)	-	(311.12)
Restated balance at the beginning of the previous reporting period	3,201.85	1,97,285.33	10,374.01	-	2,10,861.18
Total Comprehensive Income for the previous year	-	-	-	-	-
Transfer to retained earnings	-	-	8,181.41	-	8,181.41
Any other change(to be specified)	37,004.16	(1,97,285.33)	-	-	(1,60,281.17)
Balance at the end of the previous reporting period i.e 31-03-2023	40,206.01	-	18,555.42	-	58,761.43

(3) Reporting period(F.Y. 2021-2022)

Rs. In Lakh

Particulars	Reserves and Surplus				Total
	Capital reserve	Equity Pending Allotment	Retained earnings	Other items of Other Comprehensive Income(specify nature)	
Balance at the beginning of the previous reporting period i.e 01-04-2021	1,32,486.07	-	(11,173.56)	-	1,21,312.51
Changes in Accounting policy or prior period errors	-	-	1,202.33	-	1,202.33
Restated balance at the beginning of the previous reporting period	1,32,486.07	-	(9,971.23)	-	1,22,514.84
Total Comprehensive Income for the previous year	-	-	-	-	-
Dividends	-	-	-	-	-
Transfer to retained earnings	-	-	20,656.36	-	20,656.36
Any other change(to be specified)	(1,29,284.22)	1,97,285.33	-	-	68,001.10
Balance at the end of the previous reporting period i.e 31-03-2022	3,201.85	1,97,285.33	10,685.13	-	2,11,172.30

As per our separate report of even date

For B.L. Purohit & Co.
Chartered Accountants
Firm Registration No.:0311056E

(Shri Subhash Purohit)
Partner

Membership No.:059631

UDIN: 24059631BKGXPX28196

Place : Guwahati

Date : 03.08.2024



For and on behalf of
Assam Power Generation Corporation Limited

(Shri Rakesh Kumar)
Chairman
DIN: 09230144

(Shri Suresh Kaimal)
Chief Financial Officer
PAN: AECPK4255K

Place : Guwahati
Date : 25.07.2024

(Shri Bibhu Bhuyan)
Managing Director
DIN:09525261

(Smt. Nayana Das)
Company Secretary
Membership No:FCS11044

Note 1 - Significant Accounting Policies

A. Corporate Information

Assam Power Generation Corporation Limited ("the Company") is a public Company domiciled in India and incorporated under the provisions of the Companies Act applicable in India. The registered office of the Company is located at Bijulee Bhawan, Paltan Bazar, Guwahati, Assam - 781001.

The Company is engaged in the generation and sale of power having its manufacturing facility in the State of Assam.

B. Basis of preparation

The Ind AS financial statements of the Company have been prepared in accordance with the Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended and the provisions of the Electricity Act, 2003, to the extent applicable.

The Ind AS financial statements have been prepared on an accrual basis and under the historical cost convention. The Ind AS financial statements are presented in Indian Rupees in Lakh, except number of shares, face value of share, earning / (loss) per share or wherever otherwise indicated.

C. Current versus non-current classification

The Company presents assets and liabilities in the balance sheet based on current/non-current classification. An asset is treated as current when it is:

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

All other assets are classified as non-current.

A liability is current when:

- It is expected to be settled in normal operating cycle
- It is held primarily for the purpose of trading
- It is due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

The Company classifies all other liabilities as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Company has identified twelve months as its operating cycle.

D. Fair value measurement

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. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability, or
- In the absence of a principal market, in the most advantageous market for the asset or liability

The principal or the most advantageous market must be accessible by the Company.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

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



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

The company has engaged external agencies for valuation and verification of Assets & inventory and the work is under progress. On completion of the valuation and verification process, fair valuation shall be taken up by APGCL.

E. Revenue recognition and other income

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made.

The following recognition criteria described below must also be met before revenue is recognised:

Sale of goods

Revenue from sale of goods is recognized when all the significant risks and rewards of ownership of the goods have been passed to the buyer, usually on delivery of the goods. Revenue from sale of Power by Assam Power Generation Corporation Limited has been accounted for on the rate allowed in tariff ordered by Assam Electricity Regulatory Commission (AERC).

Revenue from services

Revenues from services are recognized as and when services are rendered.

Interest

Interest income of APGCL consists of interest earned on Fixed deposits made with various banks and the same is recorded using the balance confirmation provided by the respective banks. "Interest income" is included in "Finance income" in the statement of profit and loss.

Delay payment charges on customers

Delay payment charges are levied to APDCL in accordance to AERC Regulations and PPA and reflected in Other Income.

Dividends

Dividend income is recognized when the Company's right to receive dividend is established, which is generally when shareholders approve the dividend.

F. Government grants

Government grants are recognised where there is reasonable assurance that the grant will be received and all attached conditions will be complied with.

Revenue grants from GoA are recognized in the Profit & Loss Statement on a systematic and rational basis over the periods necessary to match them with the related costs.

Grants from ADB, though shown separately in the accounts are grants from the Govt. of Assam (who receives the fund from Central govt.), the borrower in terms of the loan agreement with ADB.

Government grants towards cost of capital assets are contribution of the owner (i.e., State Govt.) towards capital of the Company and these grants cannot be construed as meeting a portion of the capital cost and cannot be amortised in the books of accounts. Hence, Govt. Grants are recognised in 'Other equity'.



G. Taxes

Current income tax

Current income-tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961 enacted in India and tax laws prevailing in the respective tax jurisdictions where the Company operates. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Current income tax relating to items recognised outside the statement of profit and loss is recognised outside the statement of profit and loss (either in other comprehensive income or in equity). Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax liabilities are recognised for all taxable temporary differences, except:

- When the deferred tax liability arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable statement of profit and loss
- In respect of taxable temporary differences associated with investments in subsidiaries, associates and interests in joint ventures, when the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future

Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised, except:

- When the deferred tax asset relating to the deductible temporary difference arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable statement of profit and loss
- In respect of deductible temporary differences associated with investments in subsidiaries, associates and interests in joint ventures, deferred tax assets are recognised only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilised

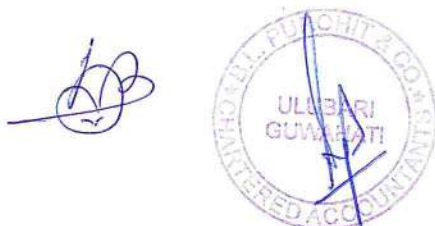
The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

Deferred tax relating to items recognised outside the statement of profit and loss is recognised outside the statement of profit and loss (either in other comprehensive income or in other equity). Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in other equity.

Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

Deferred tax assets include Minimum Alternative Tax (MAT) paid in accordance with the tax laws in India, which is likely to give future economic benefits in the form of availability of set off against future income tax liability. Accordingly, MAT is recognised as deferred tax asset in the statement of financial position when the asset can be measured reliably and it is probable that the future economic benefit associated with the asset will be realised.



Handwritten signature and circular stamp of ULSBARI GUWAHATI CHARTERED ACCOUNTANTS.

H. Property, plant and equipment ('PPE')

The Company has elected to continue with the carrying value for all of its property plant and equipment as recognized in the financial statements as at the date of transition to Ind AS.

Property, plant and equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. Capital work in progress is stated at cost net of impairment loss if any. Such cost includes the cost of replacing part of the property plant and equipment and borrowing costs, if the recognition criteria are met.

Depreciation for the period in respect of assets has been provided on straight line method as per clause 33.4 of the Assam Electricity Regulatory Commission (Terms and Conditions for determination of Multi Year Tariff) Regulations, 2021 in terms of the provision of Schedule-II, Part "B" of Companies Act, 2013. Depreciation on addition of assets has been calculated on pro-rata basis.

<u>Assets Class</u>	<u>Rates of Depreciation</u>
Building	3.34%
Hydraulic	5.28%
Other civil works	3.34%
Plant & machinery	5.28%
Lines & cable network	5.28%
Vehicles – others	9.50%
Furniture & fixtures	6.33%
Office equipment	6.33%
Computers & Accessories	15.00%
Capital spare	5.28%

Residual value of Property, plant & equipment is taken as 10% of original cost.

The company has engaged external agencies for valuation and verification of Assets & inventory and they have submitted the report and the same is under evaluation by APGCL. On completion of the evaluation, fair valuation shall be taken up by APGCL.

As per the accounting policy followed by the Company, grants from Govt. of Assam towards cost of capital assets have not been reduced from the cost of assets but have been treated as 'Other Equity'. The depreciation pertaining to fixed assets constructed out of such grants towards cost of capital assets is charged. However, depreciation pertaining to fixed assets constructed out of consumer's contribution, subsidies is not charged. Presently the company is not in receipt of any consumer's contribution, subsidies till date.

It is pertinent to note here that upon capitalisation of ERP Software which falls under the category of Intangible Assets, APGCL has started following the amortisation/depreciation procedure applicable to intangible assets from F.Y. 2023-24 onwards at 15%. This is as per the rate specified for I.T Equipment including software in Appendix I to the Assam Electricity Regulatory Commission (Terms and Conditions for determination of Multi Year Tariff) Regulations, 2015 vide notification No. AERC.396/2012/Pt-II/13 dated 2nd June, 2015 and is also in consonance with the Central Electricity Regulatory Commission Regulations vide its notification No. L-1/236/2018/CERC dated 7th March, 2019. It is also to be noted that no depreciation is charged for the decommissioned units of NTPS, LTPS and CTPS. At present, the depreciation that is charged to PL, is on the basis of the effective capacity of the plants.

Verification of Fixed Assets:

As per the requirement of Companies (Auditor's Report) Order 2016 (CARO), the company should frame a Policy for verification of fixed assets at reasonable intervals. In this regard, APGCL has framed a policy to verify its fixed assets at a span of every three (3) years.

I. Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.



J. Leases

The determination of whether an arrangement is (or contains) a lease is based on the substance of the arrangement at the inception of the lease. The arrangement is, or contains, a lease if fulfilment of the arrangement is dependent on the use of a specific asset or assets and the arrangement conveys a right to use the asset or assets, even if that right is not explicitly specified in an arrangement.

For arrangements entered into prior to April 1, 2015, the Company has determined there are no arrangement contain lease on the basis of facts and circumstances existing on the date of transition.

Where the Company is lessee

A lease is classified at the inception date as a finance lease or an operating lease. A lease that transfers substantially all the risks and rewards incidental to ownership to the Company is classified as a finance lease.

Finance leases are capitalised at the commencement of the lease at the inception date fair value of the leased property or, if lower, at the present value of the minimum lease payments. Lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognised in finance costs in the statement of profit and loss, unless they are directly attributable to qualifying assets, in which case they are capitalized in accordance with the Company's general policy on the borrowing costs. Contingent rentals are recognised as expenses in the periods in which they are incurred.

A leased asset is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Company will obtain ownership by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

Operating lease payments are recognised as a expense in the statement of profit and loss on a straight line basis over the period of the lease term, unless the payment to lessor and structured to increase in line with expected general inflation and compensate for the lessor's expected inflation cost increase.

Where the Company is the lessor

Leases in which the Company does not transfer substantially all the risks and rewards of ownership of an asset are classified as operating leases. Rental income from operating lease is recognised on a straight-line basis over the term of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised over the lease term on the same basis as rental income. Contingent rents are recognised as revenue in the period in which they are earned.

Leases are classified as finance leases when substantially all of the risks and rewards of ownership transfer from the Company to the lessee. Amounts due from lessees under finance leases are recorded as receivables at the Company's net investment in the leases. Finance lease income is allocated to accounting periods so as to reflect a constant periodic rate of return on the net investment outstanding in respect of the lease.

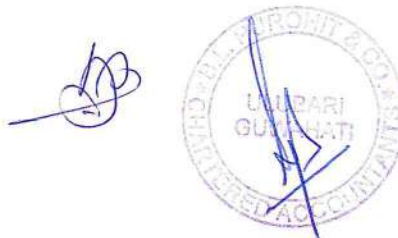
K. Inventories

Inventories are valued at lower of cost or net realizable value. Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale.

Materials are issued to works at standard price. Issue of Standard Items is at Standard rates on FIFO basis. For Non-Standard Items receipt accounting is based on Basic Price + GST. Issue of Non-Standard Items is based on weighted average rate of previous month's closing balance. If there is no closing stock in the previous month, valuation of issue is based on the first receipt rate of the current month.

L. Impairment of non-financial assets

The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating



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unit's (CGU) fair value less costs of disposal and its value in use. The recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.

The Company bases its impairment calculation on detailed budgets and forecast calculations, which are prepared separately for each of the Company's cash-generating units to which the individual assets are allocated. These budgets and forecast calculations generally cover a period of five years. For longer periods, a long-term growth rate is calculated and applied to project future cash flows after the fifth year. To estimate cash flow projections beyond periods covered by the most recent budgets/forecasts, the Company extrapolates cash flow projections in the budget using a steady or declining growth rate for subsequent years, unless an increasing rate can be justified. In any case, this growth rate does not exceed the long-term average growth rate for the products, industries, or country or countries in which the entity operates, or for the market in which the asset is used.

Impairment losses, including impairment on inventories, are recognized in the statement of profit and loss. The third-party consultants engaged by APGCL previously for "Reconciliation and Compilation of Financial and Technical records of CWIP and Consultation on preparation of Fixed Assets" have also reported on impairment of Fixed Assets consequent to Decommissioning of Phase I of LTPS and Units 1, 4 and 5 of NTPS. These Assets have been appearing in APGCL's Fixed Asset Register even after the decommissioning and hence the value of PPE under the head "Non-Current Assets" have continued to appear higher with corresponding impact in the depreciation charged over the years. The report from the Consultants is under evaluation and upon finalisation shall be considered for identification as Impairment losses in the Annual Accounts.

For assets, an assessment is made at each reporting date to determine whether there is an indication that previously recognised impairment losses no longer exist or have decreased. If such indication exists, the Company estimates the asset's or CGU's recoverable amount. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognised. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior years. Such reversal is recognised in the statement of profit and loss.

M. Provisions

General

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

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

N. Retirement and other employee benefits

Pursuant to the Transfer Scheme, the GoA vide Notification No.PEL.190/2004/69 dated 4th February, 2005 notified the plan for meeting the terminal benefit obligations of personnel transferred from ASEB to successor entities. As per Clause 1.5 of the said notification "Terminal Benefit" means the ASEB's employee related



liabilities including payments of pension, gratuity, leave encashment and General Provident Fund and any other retirement benefits and applicable benefits including right to appropriate revisions in the above benefits consistent with the practice that were prevalent in ASEB:

Funding for past unfunded terminal liabilities

Funding for past unfunded terminal liabilities is on the basis of actuarial valuation done as at 30th September, 2012. The cash outflows towards past unfunded liabilities of existing employees, existing pensioners and existing family pensioners funded pattern will be guided by the aforesaid Govt. notification.

Funding for future services - Terminal Benefits

The company has made a provision for terminal liability for future service of its existing employees @33.50% of Basic plus DA as per AERC guidelines and in the line with the GoA's Notification mentioned above.

Leave encashment benefit (LEB) of employees

Leave encashment benefit of the old employees are accounted on cash basis. LEB admissible to the employees are being paid by the Company and claim for recovery of the appropriate share of such fund (i.e. share of past liability) relating to period prior to 09.12.2004 is forwarded to the Pension Trust Authority as per GoA Notification mentioned here-in-above. During the period of service, the employees avail earned leave at various time as per their need as well as per due approval of the competent authority. The company has however made a provision of Rs. 2163.25 lakhs during FY 21-22 as per the recommendation of previous year's auditor. Upon further scrutiny during FY 22-23, it has been identified that APGCL has already made a provision comprising of an accumulated figure to cover expenses against LEB for past periods and is already in excess. Hence, it has been decided not to create any provision during FY 22-23.

It is also to be noted in this context that APGCL has initiated the process of Actuarial Valuation during FY 21-22 along with complying with the necessary formalities for approval and appointment of actuarial valuer to do the present valuation of the post-employment benefits obligations and the related current service cost of NPS employees which is under progress and the actuarial liability shall be determined upon completion of the entire process.

GPF deductions/payments of employees

Payments on account of GPF (Final Withdrawal and Non-refundable advance) to the existing employees are being made from the GPF Account of the Company. Claim for recovery of appropriate share of such fund (i.e. share of past unfunded liability) is forwarded to the Pension Trust authority as per GoA Notification mentioned above.

Provision for interest on GPF is on the basis of the following rates:

- i) 7.10% w.e.f 01.04.2021 to 30.06.2021
- ii) 7.10% w.e.f 01.07.2021 to 30.09.2021
- iii) 7.10% w.e.f 01.10.2021 to 31.12.2021
- iv) 7.10% w.e.f 01.01.2022 to 31.03.2022
- v) 7.10% w.e.f 01.04.2022 to 31.03.2023
- vi) 7.10% w.e.f 01.04.2023 to 31.03.2024 applied on the average subscription of the employee.

Terminal benefit for new (appointed on or after 1.1.2004) employees

New Pension Scheme is being implemented for the new employees of the Company as per Government of India Notification No.5/7/2003-ECB & PR dated. 22.12.2003. The Company contributes 14% of Basic pay plus Dearness Allowance of the employees who fall under New Pension Scheme.

O. Earnings per Share

Basic earnings per share is calculated by dividing the profit/(loss) attributable to owners of the Company by the weighted average number of equity shares outstanding during the financial year, adjusted for bonus elements in equity shares issued during the year and excluding treasury shares.

Diluted earnings per share adjusts the figures used in the determination of basic earnings per share to take into account the after-income tax effect of interest and other financing costs associated with dilutive potential equity shares and the weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares.



P. Financial Instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial assets

Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through statement of profit and loss, transaction costs that are attributable to the acquisition of the financial asset. Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the market place (regular way trades) are recognised on the trade date, i.e., the date that the Company commits to purchase or sell the asset.

Subsequent measurement

For purposes of subsequent measurement, financial assets are classified as debt instruments at amortised cost.

Debt instruments at amortised cost

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

- a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
- b) Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the statement of profit and loss. The losses arising from impairment are recognised in the statement of profit and loss. This category generally applies to trade and other receivables.

Derecognition

A financial asset is primarily derecognised when:

- The rights to receive cash flows from the asset have expired, or
- The Company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the Company has transferred substantially all the risks and rewards of the asset, or (b) the Company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

When the Company has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if and to what extent it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the Company continues to recognise the transferred asset to the extent of the Company's continuing involvement. In that case, the Company also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Company has retained.

Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the Company could be required to repay.

Impairment of financial assets

The Company recognizes loss allowances using the expected credit loss (ECL) model for the financial assets which are not fair valued through profit or loss. Loss allowance for trade receivables with no significant financing component is measured at an amount equal to lifetime ECL. The amount of expected credit losses (or reversal) that is required to adjust the loss allowance at the reporting date to the amount that is required to be recognized as an impairment gain or loss in statement of profit or loss.



Financial liabilities

Initial recognition and measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through statement of profit and loss.

The Company's financial liabilities include trade and other payables, loans and borrowings.

Subsequent measurement

Financial liabilities are subsequently carried at amortized cost using the effective interest method, except for contingent consideration recognized in a business combination which is subsequently measured at fair value through profit or loss. For trade and other payables maturing within one year from the balance sheet date, the carrying amounts approximate the fair value due to the short maturity of these instruments

Financial guarantee contracts

Financial guarantee contracts issued by the company are those contracts that require a payment to be made by holding company to reimburse banks for a loss they incur because the Company fails to make a payment when due in accordance with the terms of a debt instrument. Financial guarantee contracts are recognised initially as contribution from shareholders under other equity at fair value, adjusted for transaction costs that are directly attributable to the issuance of the guarantee. This amount is adjusted from borrowings obtained by the Company. Borrowings are subsequently measured at amortised cost using the EIR method.

De-recognition

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

Reclassification of financial instruments

The Company determines classification of financial assets and liabilities on initial recognition. After initial recognition, no reclassification is made for financial assets which are equity instruments and financial liabilities. For financial assets which are debt instruments, a reclassification is made only if there is a change in the business model for managing those assets. Changes to the business model are expected to be infrequent. The Company's senior management determines change in the business model as a result of external or internal changes which are significant to the Company's operations. Such changes are evident to external parties. A change in the business model occurs when the Company either begins or ceases to perform an activity that is significant to its operations. If the Company reclassifies financial assets, it applies the reclassification prospectively from the reclassification date which is the first day of the immediately next reporting period following the change in business model. The Company does not restate any previously recognised gains, losses (including impairment gains or losses) or interest.

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.

APGCL at first-time adoption did not, under its previous GAAP, recognise and measure a government loan at a below-market rate of interest on a basis consistent with Ind AS requirements, hence has used its previous GAAP carrying amount of the loan at the date of transition to Ind ASs as the carrying amount of the loan in the opening Ind AS Balance Sheet and thereon.

Q. Cash and cash equivalents

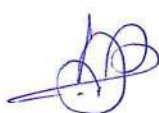
Cash and cash equivalent in the balance sheet comprise cash at banks and in hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value. For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits, as defined above, net of outstanding bank overdrafts as they are considered an integral part of the Company's cash management.



R. Internal financial control

As per the existing accounting practice of the company, necessary procedures are being followed for internal control of various functions of APGCL. Accordingly, reconciliation of trade payables, trade receivables, various payments etc. are also being done regularly following all norms and regulations as laid down by the company and various statutory obligations. Further, the company has a separate Internal Audit Wing for periodic monitoring and reviewing of various processes undertaken by the company. The company has even adopted a policy on Internal Financial Control. For the Audit Committee to demonstrate that it has taken necessary steps to evaluate the Internal Financial Control systems, it may call for the comments of the Internal Auditors and the Statutory Auditors about the Company's Internal Control Systems, scope of audit, etc, as this would give them additional insights on the assessment of such controls. The Committee may, if required, also seek external help or expert advice and guidance for the evaluation of Internal Financial Controls.

This Policy shall be suitably amended, modified and improved to meet the changing business needs and in respect to any subsequent amendment/modification in the applicable laws in this regard.



Notes to Ind AS financial statements as at and for the year ended Mar 31, 2024

2. Property, plant and equipment & 2(i) Intangible Asset

(Rupees In Lakh)

Description	Land owned under full title	Leasehold loan	Building	Hydraulic	Other civil works	Plant & machinery	Lines & cable network	Vehicles	Furniture & fixtures	Office equipment	Roads on land belonging to others	Capital spares at generating stations	Intangible Asset	Total
GROSS BLOCK														
As on 1st April 2022	3,428.03		25,854.19	16,154.77	34,704.49	1,45,940.94	4,783.75	93.44	231.96	238.43	28.24	20,206.35	-	2,51,664.59
Adjustment / Reclassification														
Additions during the year			131.86		76.25	1,354.63			47.07	1,871.73				3,481.54
Deductions during the year														
As on 31st March 2023	3,428.03	-	25,986.04	16,154.77	34,780.74	1,47,295.57	4,783.75	93.44	279.04	2,110.16	28.24	20,206.35	-	-
As on 1st April 2023	3,428.03	-	25,986.04	16,154.77	34,780.74	1,47,295.57	4,783.75	93.44	279.04	2,110.16	28.24	20,206.35	-	2,55,146.13
Adjustment / Reclassification			110.02	28.98		236.22	(139.00)			(1,849.78)				2,55,146.13
Additions during the year													1,849.78	236.22
Deductions during the year			108.58	-	19.73	506.08	-	-	43.51	946.32	-	-	564.59	2,188.82
As on 31st March 2024	3,428.03	-	26,204.65	16,183.75	34,800.47	1,48,037.87	4,644.75	93.44	322.54	1,206.70	28.24	20,206.35	2,414.37	2,57,571.17
DEPRECIATION														
As on 1st April 2022	-	-	4,096.59	11,208.25	9,776.90	46,176.02	3,545.05	83.57	136.90	140.59	17.09	15,123.10	-	90,304.06
Adjustment / Reclassification														
Depreciation for the year	-		783.00	852.89	1,084.43	7,023.86	109.40	0.67	9.79	100.88			-	9,964.91
Deduction/ Adjustment during the year			(6.01)		(0.17)	(3.42)			0.05	(0.05)			-	(9.60)
As on 31st March 2023	-	-	4,873.57	12,061.15	10,861.17	53,196.45	3,654.45	84.23	146.74	241.41	17.09	15,123.10	-	1,00,259.37
As on 1st April 2023	-	-	4,873.57	12,061.15	10,861.17	53,196.45	3,654.45	84.23	146.74	241.41	17.09	15,123.10	-	1,00,259.37
Adjustment / Reclassification			45.98	12.99			(58.96)			(86.65)				
Depreciation for the year	-												86.65	-
Deduction/Adjustment during the year			781.57	852.89	1,084.02	7,047.77	101.48	0.39	13.56	92.91	-	-	352.77	10,327.36
As on 31st March 2024	-	-	5,701.12	12,927.03	11,945.19	60,244.23	3,696.97	84.62	160.30	247.67	17.09	15,123.10	439.43	1,10,586.74
NET BOOK VALUE														
As on 31st March 2024	3,428.03	-	20,503.52	3,256.72	22,855.29	87,793.65	947.78	8.82	162.24	959.03	11.14	5,083.25	-	1,46,984.43
As on 1st April 2023	3,428.03	-	21,112.47	4,093.62	23,919.57	94,099.12	1,129.30	9.21	132.29	1,868.75	11.14	5,083.25	-	1,54,886.76
As on 1st April 2022	3,428.03	-	21,757.60	4,946.52	24,927.59	99,764.92	1,238.70	9.87	95.06	97.84	11.14	5,083.25	-	1,61,360.53

Depreciation rates and method

ASSET	Rate of Dep	METHOD
Building	3.34%	SLM
Hydraulic	5.28%	SLM
Other Civil Works	3.34%	SLM
Plant & Machinery	5.28%	SLM
Lines & Cable Network	5.28%	SLM
Vehicles - others	9.50%	SLM
Furniture & Fixtures	6.33%	SLM
Office Equipemnt	6.33%	SLM

Additional Regulatory Information

i. Title deeds of immovable property not held in the name of the company

Relevant line item in Balance Sheet	Description of item property	Gross carrying value	Title deeds held in the name of	Whether the title deed holder is a promoter, director or	Property held since which date	Reasons for notbeing held in the name of the company
Property Plant and Equipment (PPE)	Land: LTPS	47515470	LTPS	No	01.01.1981	APGCL being a successor of erswhile ASEB, had acquired/alloted the land in the name of ASEB and its related locations. Hence, after unbundling of ASEB the title deeds remained in the same names. The process of transfer of title deeds in the name of APGCL is initiated.
	Land: NTPS	72660162	ASEB, Namrup	No	04.01.1961	
	Land: Investigation Division	2794956	ASEB	No	01.04.1968	
	Land: Amguri	140170825	ASEB	No	11.12.1990	
	Land: KLHEP	44000000	Govt. of Assam allotted	No	27.03.1980	
	Land: CTPS	19335746	CTPS, ASEB	No	31.03.1968	
	Land: Investigation Circle	14285373	ASEB	No	01.04.1968	
	Land: Dhansiri	2040883	DHEP	No	13.11.1986	

(ii) Land Dispute matters:

NTPS: The Company is in possession of a plot of land measuring 19 Bigha 1 Katha 15 Lecha under Dag no. 199 of JoypurMauza which lying within the Namrup Thermal Power Station (NTPS) compound for more than 50 years. The land was exchanged with the nearby Dilli Tea Estate for equal quantity of land under dag no 125, 163, 164 and 126 of village Dilli tea estate MauzaJoypur for the convenient of both parties though mutual agreement. On verification in the circle office it is known that the land under the above Dag No. neither belongs to APGCL nor belongs to Dilli Tea estate. As such the matter could not be proceeded further for registration in the name of APGCL. No exchanged record of land is available either at Dilli Tea estate or at APGCL office. The matter is being pursued further with appropriate authority for a favourable settlement. The title deeds of land measuring 19 Bighas, 1 Katha & 15 Lechas at Namrup Thermal Power Station, Namrup hence is not in the name of the corporation and same is still persisting.

MSHEP: For implementation of MSHEP, 233 begha 1 katha & 5 lecha of land was handed over by Danka Circle to APGCL after payment of land allotment fee of Rs. 58313/- & at the time of handing over possession there was no intimation of adverse possession & no list of affected people was provided & question of land compensation was not raised. Later during implementation period section of local people of nearby areas have demanded land compensation from the project authority on the pleas that certain plot of land of the project belongs to them. After several correspondences made by APGCL, DC Karbi Anglong by a letter vide No. KGRA-224/2013/LA/33 dated 24.03.2014 informed APGCL that pattas were issued to certain individuals over the land allotted to APGCL by Karbi Anglong Autonomous Council after the order of allotment dated 21.09.2006 to APGCL in violation of provisions of revenue rules. The matter is currently subjudice. No provision against this probable land compensation is made in the account.

Note:- (i) In the absence of shift log book for Plant & machinery, depreciation on Plant & machinery has been charged on continued process plant basis.
(ii) On fixed assets acquired during the year depreciation is charged on 'Put to use' basis.

[Handwritten Signature]



Assam Power Generation Corporation Limited

3. CAPITAL WORK IN PROGRESS

(Rupees In Lakhs)

Particulars	As on 31.3.2022	As on 31.3.2023	As on 31.3.2024
Capital work in progress	39,397.92	74,809.68	1,31,695.73

Details of capital work in progress	As on 1st April 2022	Addition / (capitalised) during the year	As on 31st March 2023 Restated	Addition / (capitalised) during the year	As on 31st March 2024
ERP Software	1,247.67	(1,247.67)	-	-	-
Land owned under full title	18,060.08	4,378.80	22,438.88	4,672.67	27,111.55
Building	79.55	-	79.55	767.96	847.50
Hydraulic	-	-	-	-	-
Other civil works	17,777.74	30,269.31	48,047.05	37,948.99	85,996.04
Plant & machinery	548.20	310.32	858.52	10,118.04	10,976.57
Lines & cable network	1,684.68	1,700.81	3,385.49	3,376.10	6,761.59
Vehicles	-	-	-	-	-
Furniture & fixtures	-	0.11	0.11	-	0.11
Office Equipment	-	0.08	0.08	-	0.11
Total	39,397.92	35,411.76	74,809.68	56,886.05	1,31,695.73

Out of Rs. 131695.73 Lakhs, a) Rs 10.33 Lakhs relates to KLHEP Upper project wherein the last addition was in the year 2015-16 itself. The project involves interstate aspect with Meghalaya and since no response from Govt. of Meghalaya has been received till date, the project is still mapped under CWIP as 31.03.2024.

b) Rs. 3348.02 Lakhs pertains to KLHEP Middle II. Till FY 22-23, there has been no such additions apart from GoA loan interest capitalisation, however since FY 23-24 the Management has decided to revamp the project and accordingly various activities have already been commenced with a revised project cost, approved by the Hon'ble Cabinet, GoA.

c) An addition of Rs. 620.66 Lakhs during FY 23-24 is in respect of LTPS. It is important to note here that, during Dec'23, the entire switchyard of LTPS PH-II was damaged on account of fire. One 7.5 Mva Transformer and other power & control cables got damaged which required replacement. As on 31.03.2024, the necessary replacements were also done and the expenditure was also incurred but the value of the original assets damaged could not be ascertained for giving necessary accounting treatment and removing the same from the Fixed Asset Register (FAR). Meanwhile, the process of insurance claim has also been initiated but the final claim figure has not arrived as on 31.03.24. Once the list of original Assets are obtained and the insurance claim is settled in FY 24-25, the same shall be capitalised and converted to Asset.

d) Rs. 202.45 Lakhs relates to Margherita TPP. The project is on hold till the coal linkage from Ministry of Coal, Govt of India is allocated to the company and hence not yet capitalised.

a. Capital work in progress ageing schedule

CWIP	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress	56,886.05	35,411.76	6,009.30	30,821.68	1,29,128.80
Projects temporarily suspended	-	-	-	2,566.94	2,566.94

b. Capital work in progress, whose completion is overdue

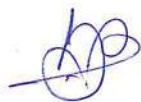
CWIP	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Nil	-	-	-	-	-
Project 2	-	-	-	-	-



The projects that have been classified as being temporarily suspended comprises of Bordikorai SHEP & Amring SHEP.

a) **Rs. 2500.82 Lakhs** pertains to Bordikorai SHEP, in respect of which the BoD in the meeting dated 28 July 2020, resolved that the project was not viable from technical and financial aspect and taking over the assets of the project should be only for subsequent disposal as scrap and needful action be taken for disposal of the assets as scrap after concurrence from the Finance Department, GoA. However subsequently, in accordance with GoA directive, APGCL has taken over the movable and the immovable properties of the said project at Itakhola, Biswanath District & Jorhat Town, Jorhat District and further sought permission from Power Dept. GoA to use the useful spares of Bordikorai SHEP in APGCL's other projects viz. Myntriang SHEP & Karbi Langpi Middle I & II HPP. In response, Power Dept. GoA directed to do the valuation of the assets and submit the report for taking further course of action. The process is ongoing as on 31.03.2024. Once the valuation is complete and after the Management concurs the same along with concurrence of the Cabinet, GoA, necessary treatment shall be done in the books.

b) **Rs. 66.12 Lakhs** pertains to Amring SHEP, where the CWIP amount includes only the expenses regarding preparation of preliminary project feasibility reports, Detailed Project Reports etc.



Assam Power Generation Corporation Limited
Notes to the Ind AS financial statements As on 31 March 2024 (Rs. In Lakh)

4. OTHER NON-CURRENT ASSETS (UNSECURED AND CONSIDERED GOOD UNLESS OTHERWISE STATED)*

Particulars	As on 31 March 2024 (Rs. In Lakh)	As on 31 March 2023 (Rs. In Lakh) Restated	As on 31 March 2022 (Rs. In Lakh) Restated
Advance to suppliers (Capital)	86.17	369.72	78.30
Advance to contractors (Capital)	10,177.98	14,420.00	14,363.31
Others- Long Term Receivables	16,039.83	15,511.18	14,863.94
Fuel related receivables & claims (Railway claims for coal)	747.91	747.91	747.91
Other Receivables	0.61	0.61	0.61
Total	27,052.50	31,049.43	30,053.47

Receivables for FY 23-24 includes proportion of unfunded liabilities to be received from the Pension Trust on account of GPF & LEB payment.

(i) Claim for recovery of appropriate share (72.04%) of GPF & (44.90%) of LEB as past unfunded liabilities receivable from Pension Trust as per GoA notification

No.PEL.190/2004/69 dtd. 4-02-05. The details is given as follows : (in Rs. Lakh)

Receivable against GPF :	369.91
Receivable against LEB :	158.74
Total Receivable during the year	528.65

5. INVENTORIES (AT LOWER OF COST OR NET REALIZABLE VALUE)

Particulars	As on 31 March 2024 (Rs. In Lakh)	As on 31 March 2023 (Rs. In Lakh) Restated	As on 31 March 2022 (Rs. In Lakh) Restated
Spare Parts	8,585.95	7,926.03	
Prod Resource/Tool	1.74	1.40	
Operating supplies	165.84	97.42	
Raw Mat	55.96	3.49	
Civil Mat	36.35	37.77	
Fire & Safety Equip	4.23	1.78	
Project Material Stock A/c	288.45		
Prov for cap spare	-	-	
Prov for material	-	-	
Prov for Pend Inv	-	-	
Fuel Stock			1.92
Capital Materials Stock A/c			9,285.06
O&M Materials Stock A/c			371.25
Other Material Account			1,312.04
Less: Provision against stock			(4,067.35)
Overall Result	9,138.52	8,067.89	6,902.90



6. CURRENT FINANCIAL ASSETS (CONSIDERED GOOD AND UNSECURED UNLESS OTHERWISE STATED)

(I). TRADE RECEIVABLES

	As on 31 March 2024 (Rs. In Lakh)	As on 31 March 2023 (Rs. In Lakh) Restated	As on 31 March 2022 (Rs. In Lakh) Restated
Particulars			
Receivables against sale of power - APDCL	52,114.63	40,130.44	15,325.90
Break-up for security details :			
Trade receivables			
Considered good – Secured			
Considered good – Unsecured	52,114.63	40,130.44	15,325.90
Significant increase in Credit Risk			
Credit impaired			
Total	52,114.63	40,130.44	15,325.90

It is to be noted that APDCL is our sole customer. All the power generated is sold to APDCL only.

a. Trade Receivables ageing schedule as at 31st March, 2024

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade Receivables- considered good	52,114.63	-	-	-	-	52,114.63
(ii) Undisputed Trade Receivables – which have significant increase in credit risk		-	-	-	-	-
(iii) Undisputed Trade Receivables – credit impaired		-	-	-	-	-
(iv) Disputed Trade Receivables–considered good		-	-	-	-	-
(v) Disputed Trade Receivables – which have significant increase in credit risk		-	-	-	-	-
(vi) Disputed Trade Receivables – credit impaired		-	-	-	-	-
Total	52,114.63	-	-	-	-	52,114.63

b. Trade Receivables ageing schedule as at 31st March, 2023

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade Receivables- considered good	40,130.44	-	-	-	-	40,130.44
(ii) Undisputed Trade Receivables – which have significant increase in credit risk		-	-	-	-	-
(iii) Undisputed Trade Receivables – credit impaired		-	-	-	-	-
(iv) Disputed Trade Receivables–considered good		-	-	-	-	-
(v) Disputed Trade Receivables – which have significant increase in credit risk		-	-	-	-	-
(vi) Disputed Trade Receivables – credit impaired		-	-	-	-	-
Total	40,130.44	-	-	-	-	40,130.44

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(II). CASH & CASH EQUIVALENTS

Particulars	As on 31 March 2024 (Rs. In Lakh)	As on 31 March 2023 (Rs. In Lakh) Restated	As on 31 March 2022 (Rs. In Lakh) Restated
Balances with banks:			
On current accounts	6,872.09	8,826.32	6,398.80
On cash credit facilities			
On deposit A/C with original maturity of less than 3 months	4,500.00		
Cash in hand	11.92	75.78	68.90
Total	11,384.00	8,902.10	6,467.70

- (i) Balances with bank includes closing bank balance of HQ as well as of all field units along with the fund in transit.
(ii) Fixed Deposits with Banks includes closing balance of fixed deposit at various banks.
(iii) Cash in hand as on 31.03.2024 includes cash balance of Rs. 4879.50 and Permanent Imprest and Temporary Imprest of Rs. 3,27,949 & Rs. 8,63,730 respectively.

(III). BANK BALANCES OTHER THAN (II) ABOVE

Particulars	As on 31 March 2024 (Rs. In Lakh)	As on 31 March 2023 (Rs. In Lakh) Restated	As on 31 March 2022 (Rs. In Lakh) Restated
Deposits with maturity >3 months but <12 months	59,373.95	62,552.39	75,487.38
Total	59,373.95	62,552.39	75,487.38

*Short-term deposits are made for varying periods of between one day and twelve months, depending on the immediate cash requirements of the Company and on interest at the respective short-term deposit rates ranging from 6.50% - 8.75%.

In APGCL we do not have any FD having maturity of more than 12 months.

For the purpose of the statement of cash flows, cash and cash equivalents comprise the following:

Particulars	As on 31 March 2024 (Rs. In Lakh)	As on 31 March 2023 (Rs. In Lakh) Restated	As on 31 March 2022 (Rs. In Lakh) Restated
Balances with banks:			
– On current accounts	6,872.09	8,826.32	6,398.80
– On cash credit facilities			
– Deposits with remaining maturity of less than three months	4,500.00		
Cash on hand	11.92	74.39	67.52
	11,384.00	8,900.72	6,466.31

(IV). LOANS (CONSIDERED GOOD AND UNSECURED UNLESS OTHERWISE STATED)

Particulars	As on 31 March 2024 (Rs. In Lakh)	As on 31 March 2023 (Rs. In Lakh) Restated	As on 31 March 2022 (Rs. In Lakh) Restated
Advances for O&M supplies/works			5,821.88
Loans and advances to staff	29.42	36.13	27.52
Others	0.00	0.00	0.00
Total	29.42	36.13	5,849.41



(V). OTHER FINANCIAL ASSETS (CARRIED AT AMORTIZED COST)

Particulars	'As on 31 March 2024 (Rs. In Lakh)	As on 31 March 2023 (Rs. In Lakh) Restated	As on 31 March 2022 (Rs. In Lakh) Restated
Amount recoverable from Misc. Customers		104.30	
Advance (to)/from APDCL	39.93	34.74	29.61
Advance (to)/from AEGCL	5.45	29.46	24.34
Total	45.38	168.50	53.95

(VI). INCOME TAX ASSETS

Particulars	'As on 31 March 2024 (Rs. In Lakh)	As on 31 March 2023 (Rs. In Lakh) Restated	As on 31 March 2022 (Rs. In Lakh) Restated
Advance Income-tax	1,260.00	-	8.80
Income tax deducted at source- Income from Investments	312.03	275.51	250.94
Income tax deducted at source- Other Receipts	125.32	159.78	51.38
TAX Collected at Source by Customers	1.22	0.04	-
Total	1,698.57	435.33	311.12

7. OTHER CURRENT ASSETS (CONSIDERED GOOD AND UNSECURED UNLESS OTHERWISE STATED)

Particulars	'As on 31 March 2024 (Rs. In Lakh)	As on 31 March 2023 (Rs. In Lakh) Restated	As on 31 March 2022 (Rs. In Lakh) Restated
Fuel related receivables & claims (Railway claims for coal)		0.00	0.00
Fuel related receivables & claims (OIL)			
Other receivables	0.07	0.07	602.99
Prepaid expenses	254.39	243.16	133.30
Income accrued but not due	1,575.32	1,581.68	2,400.08
Deposits	0.00	602.92	0.00
Loan receivable from State Government			
Inter Unit A/c			
Total	1,829.77	2,427.83	3,136.37



8. EQUITY SHARE CAPITAL

Particulars	As on March 31, 2024		As on March 31, 2023		As on March 31, 2022	
	No. of shares	Rs. In Lakh	No. of shares	Rs. In Lakh	No. of shares	Rs. In Lakh
Authorised						
At the beginning of the year	300000000	3,00,000	100000000	1,00,000	100000000	1,00,000
Increase / decrease during the year	-	-	200000000	2,00,000	-	-
At the end of the year	300000000	3,00,000	300000000	3,00,000	100000000	1,00,000

Particulars	As on 31-03-2024 (Rs. In lakh)	As on 31-03-2023 (Rs. In Lakh) Restated	As on 31-03-2022 (Rs. In Lakh) Restated
Issued, Subscribed and Fully Paid Up: 284807300 Equity share of Rs. 100	2,84,807.30	2,42,871.30	45,585.98
Total	2,84,807.30	2,42,871.30	45,585.98

a. Reconciliation of equity shares outstanding at the beginning and at the end of the period

Particulars	As on March 31, 2024		As at March 31, 2023		As at March 31, 2022	
	No. of shares	Rs. In Lakh	No. of shares	Rs. In Lakh	No. of shares	Rs. In Lakh
At the beginning of the year	242871300	2,42,871.30	45585975	45,585.98	45585975	45,585.98
Increase / decrease during the year	41936000	41,936.00	197285325	1,97,285.33	-	-
At the end of the year	284807300	2,84,807.30	242871300	2,42,871.30	45585975	45,585.98

b. Terms/ rights attached to Equity shares

The Company has only one class of equity shares having par value of Rs.100 per share. Each holder of equity shares is entitled to one vote per share. The Company declares and pays dividends in Indian rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders at the ensuing Annual General Meeting (AGM). 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, in proportion to the number of equity shares held by them.

c. Details of shareholders holding more than 5% shares in the company

Particulars	As at March 31, 2024		As at March 31, 2023		As at March 31, 2022	
	No. of shares	% holding	No. of shares	% holding	No. of shares	% holding
Governor of Assam	284807292	99.99998	242871292	99.99998	45585967	99.99998

As per records of the Company, including its register of shareholders/members and other declaration received from shareholders regarding beneficial interest, the above shareholding represent both legal and beneficial ownership of shares, unless stated otherwise.

d. Shares issued for consideration other than cash

Particulars	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Aggregate number of shares issued for consideration other than cash during the period of five years immediately preceding the reporting date:	284807300	242871300	45585975



e. Shares held by promoters at the end of the year 31st March 2024

Shares held by promoters at the end of the year			% change during the year
Promoter name	No. of Shares	% of total shares (Approx)	
1. Governor of Assam	28,48,07,292	100.00000%	0%
2. Shri Rakesh Kumar	1	0.00000%	0%
3. Shri Manish Das Gupta	1	0.00000%	0%
4. Shri Akshay Talukdar	1	0.00000%	100%
5. Shri Saurav Saikia	1	0.00000%	100%
6. A.K. Safiqz Zaman	1	0.00000%	100%
7. Shri Debajyoti Das	1	0.00000%	0%
8. Shri Gunajit Kumar Bhuyan	1	0.00000%	0%
9. Shri Bibhu Bhuyan	1	0.00000%	0%
Total	28,48,07,300	100.00%	

Shares held by promoters at the end of the year 31st March 2023

Shares held by promoters at the end of the year			% change during the year
Promoter name	No. of Shares	% of total shares (Approx)	
1. Governor of Assam	24,28,71,292	100.00000%	0%
2 Shri Sanjeeva Kumar	1	0.000000%	0%
3 Shri Rakesh Kumar	1	0.000000%	0%
4. Shri Debajyoti Das	1	0.000000%	0%
5. Shri Gunajit Kumar Bhuyan	1	0.000000%	0%
6. Shri Putul Chandra Bhagowati	1	0.000000%	0%
7. Shri Bibhu Bhuyan	1	0.000000%	100%
8. Shri Pranab Kumar Gogoi	1	0.000000%	0%
9. Shri Manish Das Gupta	1	0.000000%	0%
Total	24,28,71,300	100.00%	

9. OTHER EQUITY

	As on 31-03-2024 (Rs. In lakh)	As on 31-03-2023 (Rs. In Lakh) Restated	As on 31-03-2022 (Rs. In Lakh) Restated
Particulars			
Equity Pending Allotment Equity Share Capital pending allotment			1,97,285.33
Capital Reserve			
Capital Reserve	49,842.35	40,206.01	3,201.85
Total (A)	49,842.35	40,206.01	2,00,487.18
Surplus/(deficit) in the Statement of Profit and Loss			
Profit (Loss) as per last Balance Sheet	18,555.42	10,685.13	(11,173.56)
Other Adjustments	0.00	(311.12)	1,202.33
Profit (Loss) for the year	5,854.78	8,181.41	20,656.36
Net surplus/deficit in the Statement of Profit and Loss (B)	24,410.21	18,555.42	10,685.13
Total (A+B)	74,252.56	58,761.43	2,11,172.30

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***Movement of Capital Reserve**

Particulars	As on 31-03-2024 (Rs. In lakh)	As on 31-03-2023 (Rs. In Lakh) Restated	As on 31-03-2022 (Rs. In Lakh) Restated
Grant from GoA -1 ADB Grant			
At the beginning of the year	18,851.00	-	76,117.09
Accrual during the year	41,456.34	18,851.00	-
Released to the statement of profit and loss/ Equity share capital pending allotment	(18,851.00)	-	(76,117.09)
At the end of the year	41,456.34	18,851.00	-
Grant from GoA -2 State Govt. Grant			
At the beginning of the year	21,355.01	3,201.85	51,000.09
Accrual during the year	8,386.01	18,153.16	3,201.85
Released to the statement of profit and loss/ Equity share capital pending allotment	(21,355.01)		(51,000.09)
At the end of the year	8,386.01	21,355.01	3,201.85
Grant from GoA- NABARD			
At the beginning of the year			4,284.42
Accrual during the year			-
Released to the statement of profit and loss/ Equity share capital pending allotment			(4,284.42)
At the end of the year			-
Donated Capital Assets			
At the beginning of the year			1,084.48
Accrual during the year			-
Released to the statement of profit and loss/ Equity share capital pending allotment			(1,084.48)
At the end of the year			-

10. FINANCIAL LIABILITIES

(I). BORROWINGS

Particulars	Rate of Interest (%)	As on 31-03-2024 (Rs. In lakh)	As on 31-03-2023 (Rs. In Lakh) Restated	As on 31-03-2022 (Rs. In Lakh) Restated
SECURED				
Other parties - PFCL	9.00%-12.54%	25,767.47	33,269.53	37,196.74
Total (A)		25,767.47	33,269.53	37,196.74
UNSECURED				
From other parties - ADB	10%			
From other parties - NABARD				
From other parties - State Govt. (GoA)	10%	1,997.65	1,770.46	400.00
Total (B)		1,997.65	1,770.46	400.00
Total (A+B)		27,765.12	35,039.99	37,596.74



Particulars	Terms of repayment and security
PFC Loan No. 62404001 (Rs. 18.28 Crs.)	Repayable in 60 structured quarterly installments starting from April 15, 2009 to January 15, 2024. PFC Loan No.62404001 is taken against hypothecation of future assets of R&M-II LTPS created out of the loan.
PFC Loan No. 62401003 (Rs. 485 Crs.)	Repayable in 60 structured quarterly installments starting from October 15, 2018 to July 15, 2033. PFC Loan No. 62401003 is taken against hypothecation of future assets of NRPP created out of the loan.
GoA Loan	Repayable in 10 structured monthly installments. All the governing terms & conditions regarding loans from GoA are being governed by GoA OM No.BW.22/89/175 dtd.27-03-06 or as specified in different sanction orders for different loans. In case of default in repayment of instalment of Principal & Interest, Penal Interest @2.75% are charged above the normal rate of interest.

11. PROVISION

I. DEFERRED TAX LIABILITIES

Particulars	As on 31-03-2024 (Rs. In lakh)	As on 31-03-2023 (Rs. In Lakh) Restated	As on 31-03-2022 (Rs. In Lakh) Restated
Provision for Deferred Taxes Liability (DTL)	1,372.32	852.78	0.00
Total	1,372.32	852.78	0.00

II. OTHER PROVISIONS

Particulars	As on 31-03-2024 (Rs. In lakh)	As on 31-03-2023 (Rs. In Lakh) Restated	As on 31-03-2022 (Rs. In Lakh) Restated
<u>Provision For Employees Benefits</u>			
Provision For Employees Benefits	11,824.75	11,454.83	11,013.89
Total Provision	11,824.75	11,454.83	11,013.89

(i) Claim for recovery of appropriate share of GPF as past unfunded liabilities receivable from Pension Trust as per GoA notification No.PEL.190/2004/69 dtd. 4-02-05. The details is given as follows :

Receivable against GPF : Rs. In Lakh 369.91

12. OTHER NON CURRENT LIABILITIES

Particulars	As on 31-03-2024 (Rs. In lakh)	As on 31-03-2023 (Rs. In Lakh) Restated	As on 31-03-2022 (Rs. In Lakh) Restated
GPF	1,107.46	1,404.94	1,664.25
Special Reserve	(2.65)	13.68	87.85
Liabilities to railways for Coal receipt	2,590.52	2,590.52	2,590.52
Total	3,695.33	4,009.13	4,342.63



13. FINANCIAL LIABILITIES

(I) BORROWINGS

	As on 31-03-2024 (Rs. In lakh)	As on 31-03-2023 (Rs. In Lakh) Restated	As on 31-03-2022 (Rs. In Lakh) Restated
Particulars			
Current Maturities of Long Term Debt			
Repayment due to State Govt. Loan			
Repayment due to PFC Loan	7,502.06	3,927.21	4,836.99
Total	7,502.06	3,927.21	4,836.99

(II) OTHER FINANCIAL LIABILITIES

	As on 31-03-2024 (Rs. In lakh)	As on 31-03-2023 (Rs. In Lakh) Restated	As on 31-03-2022 (Rs. In Lakh) Restated
Particulars			
Repayment due on capital liabilities			
Interest accrued and due	383.84	268.17	944.93
Total	383.84	268.17	944.93

* Interest accrued and due on borrowings includes :-

(a) State Govt Loan	(in Rs. Lakh)	199.72
(b) PFC Loan	(in Rs. Lakh)	184.12

(III) TRADE PAYABLES

	As on 31-03-2024 (Rs. In lakh)	As on 31-03-2023 (Rs. In Lakh) Restated	As on 31-03-2022 (Rs. In Lakh) Restated
Particulars			
Total outstanding dues of micro and small enterprises			
<u>Total outstanding dues of creditors other than micro and small enterprises *</u>			
Liabilities for Supply of Gas	5,894.31	8,405.46	4,833.20
Liabilities for Transportation of Gas	23.89	22.80	270.71
Overall Result	5,918.20	8,428.27	5,103.91

* Terms and conditions of the above financial liabilities:

Trade payables are interest bearing and are normally settled on 15-30-day terms

For explanations on the companies credit risk management processes, refer note 28.

a. GAS SUPPLIERS & TRANSPORTERS	(Rs. In Crore)
OIL	5,772.68
AGCL	23.89
GAIL	121.62
TOTAL	5,918.20



a. Trade Payables ageing schedule: As at 31st March,2024

Particulars	Outstanding for following periods from due date of payment				
	Less than 1year	1-2 years	2-3 years	More than 3 year	Total
(i) MSME	-	-	-	-	-
(ii) Others	-	-	-	-	-
OIL	5,772.68				5,772.68
AGCL	23.89				23.89
GAIL	121.62				121.62
(iii) Disputed dues- MSME					-
(iv) Disputed dues- others AGCL	540.65				540.65
Total	6,458.85				6,458.85

The above Disputed claims in respect of AGCL comprising **Rs. 535.67 Lakhs** is verified as per the reconciliation dated 02.07.2022 wherein the same was agreed to be resolved by APGCL subject to production of necessary documentary evidence from AGCL. In addition **Rs. 4.98 Lakhs** for drone survey for establishing the contour mapping of the proposed ground mounted solar project site at Sadiya as part of the JV which was supposed to be formed between AGCL & APGCL, was paid by APGCL initially. Eventually the JV did not continue and the entire project was decided to be flagged off by AGCL only. Hence, necessary emails were sent to AGCL for adjustment of the bill amount. On non receipt of any confirmation, it was decided to adjust the value of the same from the TC bill of LTPS for Nov'23.

b. Trade Payables ageing schedule: As at 31st March,2023

Particulars	Outstanding for following periods from due date of payment				
	Less than 1year	1-2 years	2-3 years	More than 3 year	Total
(i) MSME	-	-	-	-	-
(ii) Others	-	-	-	-	-
OIL	7,348				7,348
AGCL	587				587
GAIL	493				493
(iii) Disputed dues- MSME					-
(iv) Disputed dues- others AGCL	536				536
Total	8,964				8,964

14. OTHERS CURRENT LIABILITIES

Particulars	As on 31-03-2024 (Rs. In lakh)	As on 31-03-2023 (Rs. In Lakh) Restated	As on 31-03-2022 (Rs. In Lakh) Restated
Staff related provision	5,014.83	4,537.70	4,078.73
Salaries, wages, bonus	626.62	578.33	553.18
Employees' contribution & recoveries	150.16	149.13	41.07
Total (A)	5,791.61	5,265.16	4,672.99
Deposits and retention from suppliers and contractors	6,575.04	6,001.20	9,711.63
Liabilities for supplies /works	4,729.74	1,456.15	768.19
Liabilities for supplies/works(O&M)	0.00	0.00	1,633.27
Other Liabilities	163.96	302.44	169.42
Advance (to)/from APDCL	0.00	0.00	
Advance (to) /from AEGCL	0.00	0.00	
Staff Pension Fund (DCP)	0.00	0.00	86.87
Clearing Accounts	912.05	2,372.90	
Total (B)	12,380.79	10,132.70	12,369.38
Total (A+B)	18,172.40	15,397.86	17,042.37



15. PROVISION

	As on 31-03-2024 (Rs. In lakh)	As on 31-03-2023 (Rs. In Lakh) Restated	As on 31-03-2022 (Rs. In Lakh) Restated
Particulars			
Prov for DA	41.98	43.38	
Provision for Liability for Expenses			157.22
Lib - pension	107.02	37.52	47.95
Prov for Reg Liab	3,961.47	0.00	1,556.00
Prov for Labour Cess	4.96	4.14	4.94
Prov for audit fees	4.52	4.52	5.65
Prov-Cost Audit fees	0.54	0.54	
Cons fees & Exp Payb	135.77	22.55	27.31
Oth Prof. Exp. Paybl	0.00	0.00	7.36
Rates & Taxes Payable	43.30	413.42	370.12
Prov-Donations/Chart	0.00	0.00	
Misc Exp Payable	0.00	0.00	
Overall Result	4,299.55	526.07	2,176.55

(II). PROVISION FOR MAT

	As on 31-03-2024 (Rs. In lakh)	As on 31-03-2023 (Rs. In Lakh) Restated	As on 31-03-2022 (Rs. In Lakh) Restated
Particulars			
Provision for Minimum Alternate Tax	1,353.47	1,929.41	4,530.97
Overall Result	1,353.47	1,929.41	4,530.97



Notes to the Ind AS financial statements as at and for the year ended March 31, 2024

16. REVENUE FROM OPERATIONS

	For the year ended 31 March 2024	For the year ended 31 March 2023
Particulars	Rs. In Lakh	Rs. In Lakh Restated
Sale of products		
Gross Sale of Power to APDCL	67,557.51	1,11,107.74
Fuel Price Adjustment	48,528.58	28,674.97
Total Revenue from operations	1,16,086.09	1,39,782.70

17. OTHER INCOME

	For the year ended 31 March 2024	For the year ended 31 March 2023
Particulars	Rs. In Lakh	Rs. In Lakh Restated
Rebate for timely payment	0.25	3.33
Misc. receipts	139.13	170.08
Delayed Payment charges from Customers	2,852.63	8.58
Excess found on physical verification of Mat Stock	1,690.36	
Interest income for prior period	38.59	
Rentals from staff quarters	6.10	1.89
Other Income from trading	252.99	137.41
Sale of scrap	0.00	137.69
NPS Contribution of deceased employee	0.00	68.54
Total	4,980.04	527.50

18. FINANCE INCOME

	For the year ended 31 March 2024	For the year ended 31 March 2023
Particulars	Rs. In Lakh	Rs. In Lakh Restated
Interest		
Interest on Investment (Fixed Deposit)	3,500.66	2,823.14
Interest from Banks (other than interest on fixed deposits)	0.74	2.23
Rebate received for timely payment of dues	87.55	89.86
Total	3,588.95	2,915.23

19. COST OF MATERIALS CONSUMED

	For the year ended 31 March 2024	For the year ended 31 March 2023
Particulars	Rs. In Lakh	Rs. In Lakh Restated
Indigenous		
Gas consumption	79,382.58	97,415.37
Lubricants and consumable stores	489.69	447.78
Total	79,872.27	97,863.15



20. EMPLOYEE BENEFITS EXPENSES

	For the year ended 31 March 2024	For the year ended 31 March 2023
Particulars	Rs. In Lakh	Rs. In Lakh Restated
Salaries and Wages		
Salaries	5,208.84	5,084.99
Overtime	201.68	258.08
Dearness Allowance	1,961.22	1,680.40
Other Allowances	887.74	799.66
Bonus	10.12	0.49
Sub Total	8,269.61	7,823.62
Employees cost capitalised	(381.80)	
Total Salaries and Wages	7,887.81	7,823.62
Contribution to provident and other funds	1,791.68	1,617.64
Employer contribution capitalised	(38.33)	
	1,753.35	1,617.64
Staff Welfare Expense		
Medical expenses reimbursement	32.21	11.50
Leave travel concession (L.T.C)	1.42	3.01
Earned leave encashment.	242.37	231.48
Other Staff Cost	1.14	19.96
Capacity building expenses	13.66	24.30
Staff Welfare	30.39	28.57
Total Staff Welfare Expenses	321.20	318.82
Employees Cost towards CFP	3.60	31.36
Medical exp capitalised	(0.27)	
TOTAL	9,965.69	9,791.44

'Contribution to Provident and Other Funds' includes, 33.50% of Pay and DA of employees who joined in service prior to 01-01-2004 and 14% of Pay and DA of employees who joined in service after 01-01-2004.

21. OTHER EXPENSES

	For the year ended 31 March 2024	For the year ended 31 March 2023
Particulars	Rs. In Lakh	Rs. In Lakh Restated
<u>Manufacturing Expenses</u>		
Repair and Maintenance of Plant and Machinery	8,480.39	7,447.91
Repair and Maintenance of Building	381.70	526.48
Repair and Maintenance of Hydraulic Works	271.37	212.81
Repair and Maintenance of Civil Works	377.22	404.79
Repair and Maintenance of Lines, Cable Net Works etc	0.00	0.03
Repair and Maintenance of Vehicles	3.75	0.78
Repair and Maintenance of Furniture and Fixures	18.69	15.14
Repair and Maintenance of Office Equipment	327.56	10.37
Sub total (A)	9,860.69	8,618.31
<u>Establishment Expenses</u>		



Rent Rates and Taxes	31.81	91.22
Insurance	687.84	594.19
Telephone Charges,	20.17	7.39
Postage.Telegram& Tele Charges	0.67	0.99
Cost Audit Fees	0.54	0.57
Legal charges	53.01	29.63
Audit Fee	12.48	5.23
Consultancy charges	188.16	86.75
Technical Fee	0.00	0.00
Other Professional Charges	28.20	64.45
Conveyance and Travel	121.15	94.17
Advertisement	22.53	23.72
Vehicle hiring and running expenses	313.92	297.61
Printing and stationary	28.73	24.41
Other administrative expenses	37.40	54.18
Maintenance of ASEB football team	30.00	
Electricity Charges	795.09	
Penalty for delay in taxes matter	167.17	
Freight	0.00	0.00
Board Meeting Expenses	12.23	16.82
Other misc. expenses	111.93	50.54
Contribution to Charities	208.80	110.90
CSR Activities	18.12	
Fees paid to AERC	182.58	192.00
Other Purchase related expenses	(0.00)	0.46
Sub Total (B)	3,072.52	1,745.20
Travelling exp capitalised	(9.37)	
Shortage on physical verification		25.20
Total	12,923.84	10,388.71

22. DEPRECIATION AND AMORTIZATION EXPENSE

	For the year ended 31 March 2024	For the year ended 31 March 2023
Particulars	Rs. In Lakh	Rs. In Lakh Restated
Amortisation of Intangible Asset	350.92	
Depn-Buildings	781.57	776.99
Depn-hydraulic	852.89	852.89
Depn-Oth civil	1,084.02	1,084.26
Depn-P&M	7,047.77	7,020.43
Depn-lines/cables	101.48	109.40
Depn-vehicles	0.39	0.67
Depn-F&F, elec instl	13.56	9.79
Depn-Office equipmnt	94.76	100.88
Overall Result	10,327.36	9,955.31

23. FINANCE COSTS

	For the year ended 31 March 2024	For the year ended 31 March 2023
Particulars	Rs. In Lakh	Rs. In Lakh Restated
Interest Expenses		
Interest on State Govt. Loan	199.72	40.00

102



Interest on State Govt. Loan - Penal Interest		
Interest on PFC Loan	3,526.84	4,102.30
Interest on ADB Loan		
Interest on GPF	91.07	110.05
Less: Interest Capitalised		
Total	3,817.63	4,252.35
Other Borrowing Costs		
Bank charges	1.77	10.88
Other Costs		
Total	3,819.39	4,263.23

'Interest Expenses' capitalised against PFC loan of NRPP.

₹ 0

'Interest Expenses' capitalised against State Govt. Loan.

₹ 0

'Interest Expenses' capitalised against GoA (ADB) Loan.

₹ 0

24. Basic Earning/(Loss) per share ('EPS')

Basic EPS amounts are calculated by dividing the profit/(loss) for the year attributable to equity holders of the Diluted EPS amounts are calculated by dividing the profit/(loss) attributable to equity holders of the Company by the The following reflects the profit/(loss) and share data used in the basic and diluted EPS computations:

Particulars	Account codes	For the year ended March 31, 2024	For the year ended March 31, 2023
		Rs.	Rs. Restated
Net profit/(loss) for calculation of basic and diluted EPS (Rs.)		58,54,78,231	81,81,41,397
Total number of equity shares outstanding at the end of the year		28,48,07,300	24,28,71,300
Weighted average number of equity shares in calculating basic and diluted EPS		28,48,07,300	24,28,71,300
Basic and diluted EPS (Rs.)		2.06	3.37

25. Note on Re-statement of Financial Statement

A. During the Financial Year 2023-24, the Company has restated its financial statement for the FY 2022-23

B. Impact of the rectification are as follows:

1. The amount of correction at the beginning of earliest period i.e. on 01-04-2022

Other Equity is reduced by Rs.454.56 Lakhs as on 01-04-2022

2. FY 22-23

On restatement of other errors the Profit before taxes decreased by 186.46 Lakhs as on 31-03-2023

Current tax liability decreased by Rs. 14.07 Lakhs.



26. DISCLOSURE OF SIGNIFICANT ACCOUNTING JUDGEMENTS, ESTIMATES AND ASSUMPTIONS

The preparation of the Company's financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

Judgements, estimates and assumptions

The judgements and key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Company based its judgements, assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of the Company. Such changes are reflected in the assumptions when they occur.

Taxes

Deferred tax assets are recognized for unused tax losses to the extent that it is probable that taxable profit will be available against which the losses can be utilized. Significant management judgement is required to determine the amount of deferred tax assets that can be recognized, based upon the likely timing and the level of future taxable profits together with future tax planning strategies.

The Company is having history of losses and unabsorbed depreciation that may not be used to offset taxable income. The Company does not have any tax planning opportunities available that could partly support the recognition of these losses as deferred tax assets. On this basis, the Company has determined that it cannot recognize deferred tax assets on the tax losses carried forward and unabsorbed depreciation.

Fair value measurement of financial instruments

When the fair values of financial assets and financial liabilities recorded in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the DCF model. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgement is required in establishing fair values at each reporting date. Judgements include considerations of inputs such as liquidity risk, credit risk and volatility. Changes in assumptions about these factors could affect the reported fair value of financial instruments.

27. FAIR VALUES

The Company assessed that cash and cash equivalents, trade receivables, other bank balances, trade payables, fixed rate borrowings, current maturity of long term borrowings, interest accrued but not due on borrowings, interest accrued but due on borrowings, dues payable towards purchase of property, plant and equipment, vehicles loan, security deposit, loan to employees, loans and advances etc. approximate their carrying amounts largely due to the short-term maturities of these instruments.

The fair value of the financial assets and liabilities is included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

28. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

The Company's principal financial liabilities, comprise trade and other payables. The main purpose of these financial liabilities is to finance the Company's operations and to provide guarantee to support its operations. The Company's principal financial assets include loans, trade and other receivables, and cash and cash equivalents that derive directly from its operations.

The Company is exposed to market risk, credit risk and liquidity risk. The Company's senior management oversees the management of these risks and also ensure that the Company's financial risk activities are governed by appropriate policies and procedures and that financial risks are identified, measured and managed in accordance with the Company's policies and risk objectives.

The Board of Directors reviews and agrees policies for managing each of these risks, which are summarized below:



Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises of interest rate risk. Financial instruments affected by market risk include deposits.

The sensitivity analysis in the following sections relate to the position as at March 31, 2024 and March 31, 2023

The sensitivity analysis have been prepared on the basis that the amount of net debt, the ratio of fixed to floating interest rates of the debt are all nearly constant at March 31, 2024 and March 31, 2023

The analysis exclude the impact of movements in market variables on: the carrying values of gratuity and other post-retirement obligations, provisions.

The sensitivity of the relevant profit and loss item is the effect of the assumed changes in the respective market risks. This is based on the financial assets and financial liabilities held as of March 31, 2024 and March 31, 2023.

a. Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's exposure to the risk of changes in market interest rates relates primarily to the long-term debt obligations with floating interest rates.

Interest rate sensitivity

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/(loss) before tax is affected through the impact on floating rate borrowings, as follows:

(Rs. In Lakhs)		
Particulars	Increase / decrease in basis points	Effect on profit before tax
March 31, 2024		
INR	+50 bps	(186)
INR	-50 bps	186
March 31, 2023		
INR	+50 bps	(204)
INR	-50 bps	204

The assumed movement in basis points for the interest rate sensitivity analysis is based on the currently observable market environment, showing a significantly higher volatility than in prior years.

b. Credit risk

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

Trade receivables

Customer credit risk is managed subject to the Company's established policy, procedures and control relating to customer credit risk management. Credit quality of a customer is assessed based on individual credit limits are defined in accordance with this assessment. The entire sale of the company is made to APDCL (A Govt. of Assam company).

Financial instruments and cash deposits

Credit risk from balances with banks and financial institutions is managed by the Company's treasury department in accordance with the Company's policy. Investments of surplus funds are made in deposits only with approved banks/mutual funds/commercial papers and within limits assigned to each bank by the Company.



Liquidity risk

Liquidity risk is the risk that the Company will encounter in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The approach of the Company to manage liquidity is to ensure, as far as possible, that these will have sufficient liquidity to meet their respective liabilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses or risk damage to their reputation.

The Company monitors its risk of a shortage of funds through fund management exercise at regular intervals.

The table below summarizes the maturity profile of the Company's financial liabilities based on contractual undiscounted payments.

(Rs. In Lakh)

As at March 31, 2024	On demand	Less than 1 year	1 to 3 years	3 to 5 years	> 5 years	Total
Other financial liabilities						
Interest accrued and due on borrowings	383.84	-	-	-	-	383.84
Interest accrued and not due on borrowings	-	-	-	-	-	-
Trades and other payables*						
Trades payables (including dues payable towards purchase of property, plant and equipment)	-	5,918.20	-	-	-	5,918.20

As at March 31, 2023	On demand	Less than 1 year	1 to 3 years	3 to 5 years	> 5 years	Total
Other financial liabilities						
Interest accrued and due on borrowings	268.17	-	-	-	-	268.17
Interest accrued and not due on borrowings	-	-	-	-	-	-
Trades and other payables*						
Trades payables (including dues payable towards purchase of property, plant and equipment)	-	8,428.27	-	-	-	8,428.27

*Trade payables are interest bearing and are normally settled in 15-30 days terms, however as per terms of agreements with certain vendors, the credit period may extend beyond normal terms.

29. CAPITAL AND OTHER COMMITMENTS

(Rs. In Lakh)

Particulars	As at March 31, 2024	As at March 31, 2023
Estimated amount of contracts remaining to be executed on capital account and not provided for (net of advances)(Tranche 3 of LKHEP)	84,256.70	1,35,237.76



30. CONTINGENT LIABILITIES / LITIGATIONS :

- I) The case of Sri Binod Bhagwati vs APGCL & Ors. Vide Case No. W.P.(C) No. 4834/2023 in the nature of non payment of pensionary benefits as per the Revised Pay Rules, 2017 is subjudice and hence no provision is made against the same in the accounts of this financial year. (estimated financial risk Rs. 23,31,838)
- II) The case of Sri Pradip Kr. Bhuyan vs APGCL & Ors. Vide Case No. W.P.(C) No. 4831/2023 in the nature of non payment of pensionary benefits as per the Revised Pay Rules, 2017 is subjudice and hence no provision is made against the same in the accounts of this financial year. (estimated financial risk Rs. 24,94,435)
- III) The case of APGCL & 2 Ors. vs Sri Mukut Das & 2 Ors Vide Case No. W.A. No. 107/2023 in the nature of challenging the grant of pensionary benefits as per the Revised Pay Rules, 2017 is subjudice and hence no provision is made against the same in the accounts of this financial year. (estimated financial involvement Rs. 28,95,407)
- IV) The case of APGCL & 2 Ors. vs Sri Anal Kr. Bhagabati & 2 Ors Vide Case No. W.A. No. 272/2023 in the nature of challenging the grant of pensionary benefits as per the Revised Pay Rules, 2017 is subjudice and hence no provision is made against the same in the accounts of this financial year. (estimated financial involvement Rs. 29,69,264)
- (V) The case of Raj Kumar Das vs APGCL & Ors. MS 282/2017 wherein the plaintiff instituted the case on account of non payment on the part of the respondent, i.e. APGCL for executed civil works-Piling etc. for construction of Data Centre of APDCL which is under judicial consideration and subject to settlement. Hence the probable financial implications is due to arise and has not been considered in this accounts.(estimated financial risk Rs. 10,534,894.73)
- (VI) The case of M/S Sarda Eco Power Ltd. Vs APGCL Arb. Case No. 30 (DB)/2023 instituted by the plaintiff in respect of various claims from APGCL against the EPC Contract for implementation of MSHEP wherein the respondent was held for release of Invoked & Encashed BG amount & withheld retention money as well as payment of RA Bills. The matter is under arbitration, hence no provision has not been made in the accounts of this financial year.(estimated financial risk Rs. 7,46,71,863)
- (VII) The case of Bidyasing Hanse & Ors vs The State of Assam & Ors vide Case No. W.P. (C) No. 5131/2015 was instituted for settlement of claims relating to land compensation against land acquisition by APGCL at Terengangso for the implementation of Myntriang Small Hydro Electric Project. However, the status of the case is still subjudice and hence no provision can be made before there is a final judgement.(estimated financial risk Rs. 8,58,69,115.90)
- (VIII) The case of Hasting Teron & 78 Ors vs The State of Assam & 8 Ors. w.p.(c) No. 5228/2020 was instituted for settlement of claims relating to land compensation and premium by 79 Project Affected People against land acquisition by APGCL covering 144.72 Hectares included in both Karbi Anglong and Dima Hasao district along the river Kopili for the implementation of Lower Kopili Hydro Electric Project. However, the status of the case is still subjudice and hence no provision can be made before there is a final judgement.(estimated financial risk Rs. 7,01,60,01,000.00)
- IX) The case of Ashok Chandra Sarma & 6 Ors vs APGCL & Ors. Vide Case No. W.P.(C) No. 2188/2023 in the nature of prayer towards consideration of giving impact of the Revised Pay Rules, 2017 w.e.f. from 01.01.2016 instead of 01.04.2016 as recommended by the Pay committee. However, the matter is subjudice and hence no provision is made against the same in the accounts of this financial year. (estimated financial risk Rs. 4,02,12,971)
- X) The case of M/S BHPCL vs The State of Assam & Ors vide Title Suit No. 439/2004 wherein the plaintiff has moved court for recovery of pre-reference interest and amounts spent before formal handing over of Karbi Langpi Hydro Electric Project site. However, the matter is still subjudice and hence not considered in the accounts of this financial year.(estimated financial risk Rs. 6,91,47,201.70)
- XI) The case of APGCL vs M/S Sarda Eco Power Ltd. Vide Misc Arbitration No. 59/2022 in the nature of prayer towards setting aside of the Arbitral Award passed in Arb. Ref. No. 01/2020. However, the matter is still subjudice.(estimated financial involvement Rs. 11,52,01,755)

31. CAPITAL MANAGEMENT

For the purpose of the Company's capital management, capital includes issued equity capital, share premium and all other equity reserves attributable to the equity holders of the Company. The primary objective of the Company's capital management is to maximize the shareholder value.



The Company manages its capital structure and makes adjustments in light of changes in economic conditions and the requirements of the financial covenants, if any. To maintain or adjust the capital structure, the Company may adjust the dividend payment to shareholders, return capital to shareholders or issue new shares. The Company monitors capital using a gearing ratio, which is net debt divided by total capital plus net debt. The Company includes within net debt, interest bearing loans and borrowings, less cash and cash equivalents.

Particulars	(Rs. In Lakh)		
	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Borrowings (refer note 10 & 13(II))	35267.18	38967.20	42433.73
Less: Cash and cash equivalents (refer note 6(II))	11384.00	8902.10	6467.70
Net debt	23883.18	30065.10	35966.03
Equity share capital (refer note 8)	284807.30	242871.30	45585.98
Other equity (refer note 9)	74252.56	58761.43	211172.30
Capital and net debt	382943.03	331697.83	292724.31
Gearing ratio	6%	9%	12%

32. SEGMENT INFORMATION

The Company is primarily engaged in a single business segment of manufacture and sale of power and hence this is the only reportable primary business segment. Since the entire sales of the Company are affected in the domestic market, there is only one reportable geographical segment i.e. India.

There are no revenues from transactions with a single external customer amounting to 10 per cent or more of an entity's revenues during the current and previous year.

33. DEFERRED TAX ASSET

The Company recognises the timing differences related to unabsorbed depreciation or carry forward losses in the form of deferred tax assets only if there is virtual certainty that sufficient future taxable income would be available against which such deferred tax assets can be realized. The Company has not recognized any deferred tax assets for this financial year.

34. The Company has earned a Profit/(Loss) of ₹ 5,854.78 lakhs for the year ended March 31, 2024 (March 31, 2023: ₹ 8,181.41 lakhs) and its net current assets stands at ₹ 97,984.72 as at March 31, 2024 (March 31, 2023: ₹ 92,243.61 Lakhs).

As per our separate report of even date
For B.L. Purohit & Co.
Chartered Accountants
Firm Registration No. 0311056E

(Shri Subhash Purohit)
Partner



Membership No.:059631
UDIN: 24059631BKGPX28196
Place : Guwahati
Date : 03.08.2024

For and on behalf of
Assam Power Generation Corporation Limited

(Shri Rakesh Kumar)
Chairman
DIN: 09230144

(Shri Suresh Kaimal)
Chief Financial Officer
PAN: AECPK4255K

Place : Guwahati
Date : 25.07.2024

(Shri Bibhu Bhuyan)
Managing Director
DIN: 09525261

(Smt. Nayana Das)
Company Secretary
Membership No:FCS11044

35 Ratio analysis of APGCL for the year ended 31st March, 2024

Sl. No	Ratio Analysis	Numerator	As on 31-03-2024 (Rs. In Lakh)	As on 31-03-2023 (Rs. In Lakh)	Denominator	As on 31-03-2024 (Rs. In Lakh)	As on 31-03-2023 (Rs. In Lakh)	Ratio as at March 31, 2024	Ratio as at March 31, 2023	Variance Analysis(in %)
1	Current Ratio	Current Assets Inventories Trade receivables Cash and cash equivalents Bank balances Loans Other financial assets Income tax assets (net) Any other current assets	9,138.52 52,114.63 11,384.00 59,373.95 29.42 45.38 1,698.57 1,829.77 1,35,614.25	8,067.89 40,130.44 8,902.10 62,552.39 36.13 168.50 435.33 2,427.83 1,22,720.59	Current Liabilities Borrowings Other financial liabilities Trade payables Other current liabilities Provisions	7,502.06 383.84 5,918.20 18,172.40 5,653.03 37,629.53	3,927.21 268.17 8,428.27 15,397.86 526.07 28,547.58			
2	Debt Equity Ratio	Total Liabilities Borrowings Repayment due to PFC Loan Repayment due to State Govt. Loan	27,765.12 7,502.06 - 35,267.18	35,039.99 3,927.21 - 38,967.20	Shareholder's Equity Equity share capital Equity Share Capital pending allotment	2,84,807.30 - 2,84,807.30	2,42,871.30	0.12	0.16	-22.82
3	Debt Service Coverage Ratio	Earnings available for debt service Net Profit/ (Loss) before exceptional items Depreciation expenses Finance costs	5,854.78 10,327.36 3,819.39 20,001.54	8,181.41 9,955.31 4,263.23 22,399.96	Total Debt Service Finance costs (interest) Installment	3,819.39 7,502.06 11,321.45	4,263.23 3,927.21 8,190.44			
4	Return on Equity Ratio	Profit for the period Net Profit after taxes - preference dividend (if any)	5,854.78	8,181.41	Avg. Shareholders Equity (Beginning shareholders' equity + Ending shareholders' equity) ÷ 2	2,63,839.30	2,42,871.30	1.77	2.73	-35.40
			5,854.78	8,181.41		2,63,839.30	2,42,871.30	0.02	0.03	-34.13



(Signature)

5	Inventory Turnover Ratio	Cost of Goods sold (Opening Stock + Purchases) – Closing Stock	NA	NA	Average Inventory (Opening Stock + Closing Stock)/2	NA	NA	NA	NA	
6	Trade Receivables Turnover Ratio/ Average Accounts	Net Credit Sales Annual Revenue from operations on credit:	1,16,086.09	1,39,782.70	Average Trade Receivables (Beginning Trade Receivables + Ending Trade Receivables) / 2	46,122.53	27,728.17	27,728.17	NA	
7	Accounts receivable ratio in months	No. of months in a year	12	12	Trade Receivables Turnover Ratio/ Average Accounts Receivable Ratio	2.52	5.04	2.52	5.04	-50.07
8	Trade Payables Turnover Ratio	Total Purchases Annual Cost of raw materials consumed - other than lubricants	79,382.58	97,415.37	Average Trade Payables (Beginning Trade Payables + Ending Trade Payables) / 2	7,173.23	6,766.09	6,766.09	2.38	100.29
9	Net Capital Turnover Ratio	Net Sales Total Sales - Sales Return	1,16,086.09	1,39,782.70	Average Working Capital Current Assets - Current Liabilities	97,984.72	92,243.61	92,243.61	11.07	-23.14
10	Net Profit Ratio	Net Profit Profit After Tax	5,854.78	8,181.41	Net Sales Sales	1,16,086.09	1,39,782.70	1,39,782.70	1.52	-21.82
11	Return on Capital employed	EBIT Profit before Interest and Taxes	11,027.65	14,374.05	Capital Employed	1,16,086.09	1,39,782.70	1,39,782.70	0.06	-13.83
12	Return on Investment	Return/Profit/Earnings	NA	NA	Tangible Net Worth+ Total Debt+Deferred Tax Liabilities	3,40,397.22	3,00,565.84	3,00,565.84	0.03	-32.26
			NA	14,374.05	Investment	NA	NA	NA	NA	



Variance Analysis:

- a) The Debt Service Coverage ratio has reduced by 35.40% as compared to previous Financial year on account of increase in installment repayment of PFC loan applicable from FY 24-25 by way of accelerated repayments as agreed between APGCL & PFCL. In contrast, the Profit before tax for FY 23-24 has also reduced compared to FY 22-23.
- b) The Return on Equity ratio has reduced by 34.13% as the Net Profit after tax got reduced in comparison to last year whereas, the shareholders' equity has increased due to more equity conversion by the Govt. of Assam during F.Y. 23-24.
- c) The Trade Receivables Turnover ratio has reduced by 50.07% majorly due to fall in revenue from Sale of Power (SoP) during FY 23-24 and also significant rise in the gap between billing and realisation of bills from APDCL since FY 22-23. The SoP has fallen due to recovery of Annual Fixed Charges for non achievement of NAPAF ans also due to fall in the no. of units of power sold by 175 MU.
- d) The Return on Capital Employed has also reduced by 32.06% majorly due to fall in PBIT & rise in the CWIP during FY 23-24.



36. Disclosure as per Ind AS-24 "Related party Disclosure"

a. Whole Time Directors:

Sri Bibhu Bhuyan	Managing Director
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b. Parent Entities

The Governor of Assam holds 99.98% ownership interest in APGCL including and as on March 31, 2024.

Particulars	As on 31-03-2024	As on 31-03-2023
Purchase or sales of Goods or services		
Other transaction	Nil	Nil
Dividend		

c. Key Managerial Personnel:

- Sri Bibhu Bhuyan, Managing Director.
- Sri Suresh Kaimal: Chief Financial Officer.
- Smti Nayana Das: Company Secretary

d. Key Managerial Personnel's Remuneration:

Particulars	Salary & Allowances, Contribution to PF and other benefits	
	As on 31-03-2024	As on 31-03-2023
Sri Sanjeeva Kumar, Chairman (ceased on 22.11.2022)	NA	Rs. 13,23,158
Sri Bibhu Bhuyan, MD	Rs. 29,45,600	Rs. 27,92,000
Sri Suresh Kaimal, CFO (from 28.03.23)	Rs. 20,99,178	Rs. 10,616
A K Safiquz Zaman, CFO (ceased on 28.03.23)	NA	Rs. 12,51,529
Smti Nayana Das, CS	Rs. 22,20,978	Rs. 20,58,591
Total:	Rs. 72,65,756	Rs. 74,35,894

e. Transaction with Related Parties:

Particulars	As on 31-03-2024(in lakhs)	As on 31-03-2023(in lakhs)
Sales and purchase of goods and services		
sale of goods to associates	Nil	Nil
purchase of raw materials from associates		
purchase of various goods and services from entities controlled by key management personnel		
Professional services	Nil	Nil
Other transactions		
Loans and outstanding balances		



37. Operational Performance:

The operational performance of the company is detailed in Annexure-A.

38. Disclosures vide notification No.GSR 719(E) of Ministry of Corporate Affairs dated 16-11-07:

Outstanding amount to fuel suppliers of APGCL as on 31-03-24 in rupees Lakh is as tabulated below –

Supplier	Outstanding principal (Rs. In Lakh)
OIL	5772.68
GAIL	121.62
AGCL	23.89

In APGCL, we have 49 vendors who fall under Micro, Small & Medium Enterprises Development Act, 2006. However, there are no outstanding as on 31.03.2024 except for two vendors namely, M/S Kamakhya Agency of KLHEP & Sujit Nandy of LTPS, which was outstanding retention money deducted from them.

39. The Equity Share Capital of APGCL was increased by way of further allotment ratified by the Hon'ble Board of Directors vide its 111th Meeting dated 28th March 2024 pursuant to conversion of loans and grants from GoA to APGCL outstanding as on 31.03.2023 into equity amounting to Rs. 41936 lakhs vide Financial sanction Nos FS/pe_2023-24(I)_29 & FS/pe_2023-24(I)_33. dated 12.10.2023. The present Equity base stands at Rs. 284807.30 Lakhs from existing Rs. 242871.30 Lakhs.

40. Certain Staff quarters at KLHEP are occupied by a battalion of CRPF for which rental income is taken on cash basis in accounts due to uncertainty and irregularity of receipt of rent. Hence although bills are raised, accounting is done as and when received.

With respect to army units occupied at LTPS, rent and electricity dues are being paid by DC Charaideo to LTPS as and when they have sufficient fund and hence taken on cash basis in accounts due to uncertainty and irregularity of receipt. Hence although bills are raised, accounting is done as and when received.

41. From F.Y. 2023-24, quarterly debit notes are raised to APDCL towards Delayed Payment Surcharge (DPS). Accordingly, debit notes for DPS for three quarters amounted to Rs. 109.86 Lakhs, Rs. 423.21 Lakhs & 917.32 Lakhs respectively which are in line with PPA and AERC Regulations. It is to be noted that since the DPS for the fourth quarter which amounted to Rs. 1402.24 Lakhs will be raised during F.Y. 2024-25 and will be entered accordingly in SAP; from accounting perspective it is adjusted with Receivables from SOP during F.Y. 2023-24 itself.

42. In respect of Gratuity to the employees who fall under NPS, a provision has been made in the Accounts for by reversing the earlier provision of Rs. 2370.81 Lakhs existing as on 31.03.2023 and incorporating a fresh provision amounting to Rs. 2851.58 Lakhs during F.Y. 2023-24.

Leave encashment benefit (LEB) of employees under NPS are entitled at the time of retirement/ superannuation of the employee. During the period of service, the employees avail earned leave at various time as per their need as well as per due approval of the competent authority. Since the company has already made an accumulated provision of Rs. 2163.25 lakhs which also relates to past periods during FY 21-22 itself as per the recommendation of previous year's (FY 20-21) auditor, no such provision is created during this Financial Year.

However, APGCL has also initiated to do the present valuation of the post employment benefits obligations and the related current service cost of NPS employees through Actuarial Valuation of the same. The necessary formalities for approval and appointment of actuarial valuer to do the actuarial valuation of APGCL's liability for DCRG & LEB has already been initiated which is under process and hence the actuarial liability shall be



determined thereafter. It is pertinent to note here that APGCL has made provision for Gratuity arising during FY 23-24 in its Annual Accounts.

43. APGCL has appointed M/S R.K. Patel & Company, Registered Valuers, for the purpose of Verification & Valuation of its Property, Plant and Equipment during 2020-2021 and they have submitted final reports which has been evaluated and accepted by the Management during F.Y. 24-25. Necessary treatments shall be done in the F.Y. 24-25 itself subject to Board approval. Hence, no revaluation has been done during this Financial Year. Provision towards Consultancy fees payable to them has been created in Mar'24 end.

44. Provision for expenditure of Application Maintenance Support (AMS) towards ERP for 3rd, 4th Quarter of Year 1 and 1st Quarter along with only the month of Mar'24 falling in the 2nd Quarter of Year 2 has been created in Mar'24 end, which has been originally accounted in SAP during FY 24-25.

45. APGCL does not hold any Benami property under the Benami Transactions (Prohibition) Act, 1988(45 of 1988) and thus no proceedings have been either initiated or pending against the Company.

46. APGCL has initiated the process of dividend declaration for F.Y. 2023-24 which has been accepted by the 112th Board held on 24th May 2024 and recommended for approval in the Annual General Meeting amounting to Rs. 15 crores.

47. Details of remuneration to Auditors:

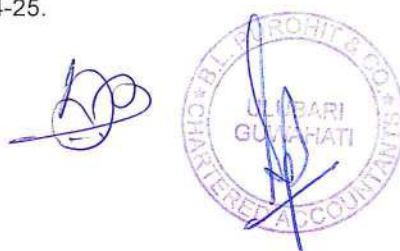
Particulars	Amount including GST (in Rs.)
Statutory Audit Fee	3,92,645
Cost Audit Fee	54,280
Tax Audit	59,000
Total	5,05,925

Out of pocket expenses to be settled at extra on actual figures.

48. It is to be noted that in context to the procurement and consumption of spares for the work of Overhauling of Unit 2 of KLHEP, it was identified in F.Y. 2023-24 that, the materials were utilized without any proper store accounting which resulted in book stock being higher than physical stock at the time of legacy migration. On PVR reconciliation as on 31.03.2023, such anomalies were recorded in the books as Shortage on physical verification and was therefore tallied. However, later when the entire work of overhauling was completed in Aug'23, and upon identification of the expenses being short booked against the Special R&M work, a meeting was called in Dec'23 for reconciling the same, and as a part of regularization, the same was incorporated in the books by way of stock inflow as being Excess found on physical verification. In addition, the amount shown as excess found was also simultaneously charged off to P/L.

49. In view of the prevalent practice of centralised billing of energy charges of various establishments of APGCL by APDCL and non-cash adjustment of the same by APGCL against Receivables from Sale of Power (SoP), it is to be noted that since F.Y. 2017-18, APDCL have not raised any centralised bill till F.Y. 2022-23. However, during F.Y. 2023-24, APDCL has provided the list of consumers of APGCL along with the outstanding dues from F.Y. 2018-19 to Nov'23 to be paid in Dec'23 amounting to Rs. 9,31,35,644.78/-. Accordingly, the same has been accounted in APGCL's books by way of non-cash adjustment against Receivables against SoP for F.Y. 2023-24 and in respect of the energy bills for the period Jan-Mar'24, an amount of Rs. 60,76,104/- was adjusted against the Receivables from APDCL.

50. Since the accounting software interface has been changed from Tally Prime to SAP based ERP from 01.12.2022 onwards, which accepts accounting entries on the dates when the bills are raised irrespective of the period to which the bill relates. As a matter of fact, the invoices relating to the Sale of Power (SoP) and Fuel Vendors (OIL, GAIL & AGCL) for the month of Mar'24 shall be taken in the system during Apr'24 (i.e., FY 24-25) against earlier practice of including both the "Receivables against SoP" and "Trade Payables" for March in the month of March itself. As a result of transition into the new system there shall be short accounting for one month and therefore a Provision is created considering the actual Receivables and Liabilities for Mar'24 respectively, which shall be reversed during FY 24-25.



The block contains a handwritten signature in blue ink and a circular purple stamp. The stamp is from 'R.K. PATEL & COMPANY', Chartered Accountants, with the text 'BARI GUZARATI' in the center.

51. During F.Y. 2023-24, APGCL has spent the following amounts in CSR activities:

Name of the Scheme	Amount (in Rs.)
Armed Forces Flag Day Fund	3,00,000/-
Akshaya Patra Foundation	3,00,000/-
Prime Minister's National Relief Fund	12,12,481/-
Total:	18,12,481/-

52. Regulation 48.1 and 48.2 of the MYT Regulations, 2021 specifies that the NAPAF for full recovery of Annual Fixed Charges shall be 50% for both NTPS and LTPS and 85% for LRPP, NRPP and KLHEP respectively. However, in the event of actual Availability for the year, computed in accordance with the Regulation 48.1 of the MYT Regulations, 2021, being less than the Normative Availability, the Fixed Charges shall be proportionately adjusted as per the MYT Regulations, 2021.

During F.Y. 2023-24 it has been seen that the PAF of NRPP, LTPS and KLHEP has remained less than that approved being 83.12%, 46.73% and 62.39% respectively. Accordingly, Annual Fixed charges for the projects has been reduced proportionately by creating provision as Regulatory liability which is in line with CAG's previous recommendation and observation.

53. As per Resolution No. 5 passed in the 111th Meeting of the Board of Directors of APGCL dated 28th March 2024, where the BoD approved to write off old untraced liabilities and receivables towards Railways subject to written confirmation from Railways that they cannot claim any liability in future. In context to this, file has already been moved for necessary validation and is under process as on 31.03.2024. Once, the process is complete and Railways take necessary cognizance of the fact, the same shall be written off from the Books of Accounts.

54. For computation of cumulative past Revenue Gap/(Surplus) for recovery, the Assam Electricity Regulatory Commission (AERC) has considered the Revenue Gap/(Surplus) after truing up of FY 2021-22 approved in its Order dated 29th March 2023 along with carrying/holding cost. Accordingly, The Commission has approved the Revenue Surplus of Rs. 17.02 Crore arising out of Truing up for FY 2021-22, including the holding cost. The amount was to be refunded to APDCL in 12 equal monthly instalments, viz., Rs 1.42 Crore per month during FY 2023-24, as adjustments in the monthly bill. However, consequent to filing of the Review petition by APGCL and after granting of relief by AERC vide its Order dated 25th July 2023 the Cumulative Revenue Gap/Surplus for APGCL for FY 2021-22 was re-computed and was finally approved to Rs. 6.01 Crore, including the holding cost. Since, APGCL had already refunded an amount of Rs. 5.67 Crore during the period April to July 2023, the Commission further directed APGCL to refund the remaining amount of Rs. 0.34 Crore (6.01 – 5.67) over the remaining months of FY 2023-24 from August 2023 to March 2024, at the rate of Rs. 0.04 Crore per month. The accounting has been done accordingly in the books.

55. As per the Tariff Order No. AERC. 915/2023/37 dated 27th June 2024, the Hon'ble Commission has approved the cumulative Revenue Surplus arising out of Truing Up for F.Y. 22-23 amounting to Rs. 52.35 crore. As per the directive of the Commission, "This amount is to be refunded to APDCL in 9 equal monthly instalments starting from July 2024, viz, Rs. 5.82 Crore per month during FY 2024-25, as adjustments in the monthly bill". Also, The Institute of Chartered Accountants of India in its revised guidance note on accounting of rate regulated activities with effect from 1st April 2015 at Appendix I, illustrative examples 1 has clearly ruled that any adjustment without impacting the future tariff to be charged, is outside the scope of this guideline. The Revenue surplus/gap adjustable through credit/debit note to its past customers without having any impact on the future tariff does not qualify for regulatory liability or regulatory asset. Hence the same shall be accounted in the year of billing i.e. FY 2024-25.

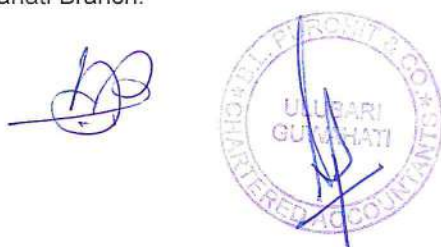
56. Value of imports calculated on C.I.F. basis:

Value of imports calculated on C.I.F. basis incurred during FY 2023-24 on import of Capital goods is Rs. NIL.

57. Expenditure in foreign currency:

The Expenditure in foreign currency incurred during FY 2023-24 on import of capital goods is Rs. Nil/-.

58. An amount of Rs.3,00,00,000/- was sanctioned as overdraft by pledging fixed deposit of Rs.3,00,00,000/- with State Bank of India, New Guwahati Branch.



Details of Fixed Deposits held as margin money or security against borrowing, guarantee, other commitment:

Sl.No	Purpose	Bank	Amount (in Rs.)
1	LC against M/S Andritz Hydro Ltd.	Punjab National Bank	180,93,00,000/-
	Total:		180,93,00,000/-

59. The Company prepares Bank Reconciliation Statement regularly for each bank a/c in its name.

60. Number of employees who are in receipt of emoluments aggregating to Rs.60,00,000/- per annum or Rs.5,00,000/- per month as per Companies (Particulars of Employees) Rules, 1975 is **NIL**.

61. Net worth of APGCL for past three financial years has been tabled as under (in Lakhs):

Sl. No.	Particulars	2021-22 Rs.In Lakhs) (restated)	2022-23 Rs.In Lakhs) (restated)	2023-24 Rs.In Lakhs)
	Paid Up Share Capital	45585.98	242871.30	284807.3
	Reserve & Surplus (Before adjustment of Accumulated loss/profit):	23858.21	48387.42	55697.13
Less:	Capital Reserve:	3201.85	40206.01	49842.35
Add/Less:	Accumulated loss/profit:	(9971.23)	10374.00	18555.42
	Net Worth:	56271.11	261426.72	309217.51

62. It is to be noted that in the final reports submitted by our External Valuers appointed for the purpose of Verification and Valuation of Fixed Assets, they have mentioned existence of assets in APGCL's Fixed Asset Register (FAR) which are not physically available. However, since the reports have been submitted by them and accepted by the Management during F.Y. 24-25, the necessary changes shall be given effect in the F.Y. 24-25 only.

63. The Board of Directors of APGCL has approved the financial statements of the Company for F.Y. 23-24 on 25th July 2024.

As per our separate report of even date
For B.L. Purohit & Co.
Chartered Accountants
Firm Registration No. 0311056E

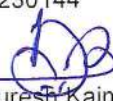
(Shri Subhash Purohit)
Partner

Membership No.:059631
UDIN: **24059631BKG6PX28196**
Place : Guwahati

Date : **03.08.2024**

For and on behalf of
Assam Power Generation Corporation Limited


(Shri Rakesh Kumar)
Chairman
DIN:09230144


(Shri Suresh Kaimal)
Chief Financial Officer
PAN: AECPK4255K

Place : Guwahati
Date : 25.07.2024


(Shri Bibhu Bhuyan)
Managing Director
DIN:09525261


(Smt. Nayana Das)
Company Secretary
Membership No: FCS11044

ASSAM POWER GENERATION CORPORATION LIMITED

ANNEXURE - A

OPERATIONAL PERFORMANCE

Sl. No.	Particulars	2022-23	2023-24
(1)	(2)	(3)	(4)
1	Installed Capacity (MW)		
	(a) Thermal		
	(b) Hydel	113.50	113.5
	(c) Gas	306.97	306.36
	Total	420.47	419.86
2	Power Generated (MU)		
	(a) Thermal		
	(b) Hydel		
	KLHEP	475.779	329.796
	MSHEP	56.644	38.102
	(c) Gas		
	NTPS	192.8547	132.359
	NRPP	442.225	699.180
	LTPS	540.522	367.759
	LRPP	505.406	478.955
	Total Generation (MU)	2213.430	2046.151
3	Auxiliary Consumption (MU)		
	(a) Hydel		
	KLHEP	2.379	3.709
	MSHEP	0.566	0.428
	(b) Gas		
	NTPS	10.958	11.248
	NRPP	14.820	31.752
	LTPS	41.704	27.781
	LRPP	8.009	12.028
	Total Auxiliary Consumption (MU)	78.436	86.944
4	Total power available for sale (MU)	2134.994	1959.207
5	Power sold (MU)	2134.994	1959.207
6	Units generated per MW of installed capacity (in Lakh unit)	52.6	48.7
7	Plant Load Factor (%)		
	(a) Thermal		
	(b) Hydel		
	KLHEP	54.31%	37.31%
	MSHEP	47.90%	32.13%
	(c) Gas		
	NTPS	58.91%	45.87%
	NRPP	52.19%	81.28%
	LTPS	61.99%	42.14%
	LRPP	84.35%	78.97%
8	Percentage of generation to installed capacity		
	(a) Thermal		
	(b) Hydel	53.55%	37.00%
	(c) Gas	62.51%	62.54%
9	Fuel		
	a) Gas Consumption (MMSCM)		
	NTPS	102.798	65.62
	NRPP	136.274	160.47
	LTPS	131.331	100.93
	LRPP	116.863	111.02
	b) Average calorific value of Gas (Kcal/SCM)		
	NTPS	9221	9212
	NRPP	9221	9212
	LTPS	9853	9741
	LRPP	9217	9209
	c) Gas Consumption per unit of generation (in SCM/Kwh)		
	NTPS	0.5330	0.4958
	NRPP	0.3082	0.2295
	LTPS	0.2430	0.2744
	LRPP	0.2312	0.2318



Annexure-3: Statutory Audit Report

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF ASSAM POWER GENERATION CORPORATION LIMITED

"Report on the Audit of the Standalone Financial Statements"

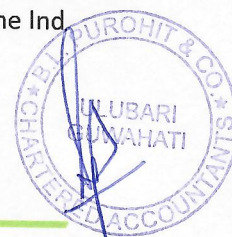
1. Opinion

We have audited the accompanying standalone financial statements of ASSAM POWER GENERATION CORPORATION LIMITED ("the company") which comprises the Balance Sheet as at March 31, 2024, the Statement of Profit and Loss (including other comprehensive income), statement of changes in equity and statement of cash flows for the year then ended, and notes to the standalone financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the standalone financial statements")

In our opinion and to the best of our information and according to the explanations given to us, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraphs, the aforesaid standalone IND-AS financial statements give the information required by the Companies Act 2013 ("Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, and its profit, total comprehensive income, the changes in equity and cash flows for the year ended as on that date.

2. Basis for Qualified Opinion

We conducted our audit in accordance with the 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 the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. Our observations on which our opinion is based have been attached as per **Annexure A**. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion on the standalone Ind AS financial statements.



3. Key Audit Matters

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. Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

4. Other Information

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, Business Responsibility Report but does not include the standalone financial statements and our auditor's report thereon.

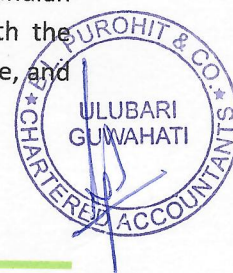
Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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

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 the fact. We have nothing to report in this regard.

5. Responsibility of Management for the Standalone Financial Statements

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



This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial 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.

6. Auditor's Responsibility for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, 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 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 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 financial statements, including the disclosures, and whether the 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.

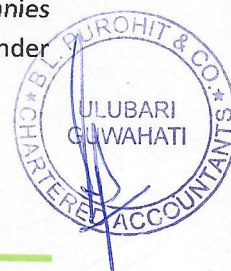
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the 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.

7. Report on other legal and regulatory requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the **Annexure "B"** a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by section 143 (3) of the Act, we report that:
 - a. We have sought and except for the matters described in the **Basis for Qualified Opinion** paragraph, obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
 - b. Except for the possible effects of the matter described in the **Basis for Qualified Opinion** paragraph above, in our opinion proper books of account as required by law have been kept by the company so far as it appears from our examination of those books (and proper returns adequate for the purposes of our audit have been received from branches not visited by us)
 - c. Except for the possible effects of the matter described in the **Basis for Qualified Opinion** paragraph above, the Balance Sheet, the Statement of Profit and Loss and Cash Flow statement dealt with by this report are in agreement with the books of account (and with the returns received from branches not visited by us)
 - d. Except for the possible effects of the matter described in the **Basis for Qualified Opinion** paragraph above, in our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015 as amended.
 - e. In terms of MCA Notification dated 05.06.2015 under section 462 of the Companies Act, 2013, provisions relating to disqualification of directors for five years under section 164(2) of the act are not applicable to Government Companies.



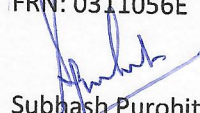
- f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in **"Annexure-C"**. Our report expresses an opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
- g. With respect to the matter to be included in the Auditors' Report under section 197 (16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a government company as per Notification No. GSR 463 dated 05.06.2015 issued by Ministry of Corporate Affairs.
- h. 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, 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, if any, of pending litigations on its financial position in its standalone financial statement in Note 30: Contingent Liabilities\litigation.
 - ii) The company does not have any long term contracts including derivative contracts for which it was required to make provisions for material foreseeable losses.
 - iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv) a. the management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign ("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 have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the

- Funding Party ("Ultimate Beneficiaries") or provided any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- c. Based on audit procedure which we 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 (a) and (b) contain any material mis-statement.
- v) The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.
- i. Based on our examination which included test checks, the company has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of audit, we did not come across any instance of audit trail feature being tampered with.
3. As required under section 143 (5) of the Companies Act 2013, we give in **Annexure-D** to this report, a statement on the directions issued by the Comptroller and Auditor General of India.

Date: 3rd August, 2024
Place: Guwahati
UDIN: 24059631BKGPXZ8196



For & on Behalf of
B.L. Purohit & Co.
Chartered Accountants
FRN: 0311056E


Subhash Purohit, FCA
Partner
MRN: 059631

"ANNEXURE- A" TO THE INDEPENDENT AUDITORS REPORT
OF ASSAM POWER GENERATION CORPORATION LIMITED
FOR THE YEAR ENDED 31.03.2024
(Referred to in Paragraph 2 of our report of even date)

NON-CURRENT ASSETS

PROPERTY, PLANT & EQUIPMENT

(Note 2- ₹1,45,009.48 lakhs)

- A. No accounting treatment for Decommissioned Assets :
- As per IND AS 36, Para 9, "an entity shall **assess at the end of each reporting period** whether there is any Indication that an asset may be impaired. If any such Indication exists, the entity shall estimate the recoverable amount of the asset." As per Para 58-64, "an impairment loss shall be recognized immediately in profit or loss, unless the asset is carried at revalued amount in accordance with another Standard. If an impairment loss is recognised, any related deferred tax assets or liabilities are determined in accordance with IND AS 12 by comparing the revised carrying amount of the asset with its tax base." As per Ind AS 16, Para 79(C), "entities are encouraged to disclose the carrying amount of property, plant and equipment retired from active use and not classified as held for sale in accordance with Ind AS 105."
 - It has been observed that the company has mentioned in its Note 1- Significant Accounting Policies- Para L- Impairment of non-financial assets, "The third-party consultants engaged by APGCL previously for 'Reconciliation and Compilation of Financial and Technical records of CWIP and Consultation on preparation of Fixed Assets' have also reported on impairment of Fixed Assets consequent to Decommissioning of Phase I of LTPS and Units 1, 4 and 5 of NTPS. These Assets have been appearing in APGCL's Fixed Asset Register even after the decommissioning and hence the value of PPE under the head "Non-Current Assets" have continued to appear higher with corresponding impact in the depreciation charged over the years. The report from the Consultants is under evaluation and upon finalisation shall be considered for identification as Impairment losses in the Annual Accounts."
 - As per Notes to Ind AS Financial Statements, Note 43, that "APGCL has appointed M/S R.K. Patel & Company, Registered Valuers, for the purpose of Verification & Valuation of its Property, Plant and Equipment during 2020-2021 and they have submitted final reports which has been evaluated and accepted by the Management during F.Y. 24-25. Necessary treatments shall be done in the F.Y. 24-25 itself subject to Board approval. Hence, no revaluation has been done during this Financial Year. Provision towards Consultancy fees payable to them has been created in Mar'24 end."
 - As disclosed by the management in the Notes, decommissioned assets (latest approval for which was received in the year 2020 and earliest being in 2008) are

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still appearing in the Company's Fixed Asset register. Depreciation of an asset ceases at the earlier of the date that the asset is classified as held for sale (or included in a disposal group that is classified as held for sale) in accordance with Ind AS 105 and the date that the asset is derecognised. During the year the company has not derecognized the assets or classified as held for sale but has stopped charging depreciation on the same. Thus it does not depict the correct financial position and income of the company, as the value of asset is overstated along with understatement in depreciation expense and an incorrect calculation of Deferred Tax in the Financial Statements. Hence, the Company is not in compliance with the requirements of Ind AS 12, Ind AS 16 and Ind AS 36 and Ind AS 105.

B. Undercharging of depreciation :

- As per our observation, total depreciation amounting to ₹5080.23 lakhs either has not been charged or has been under charged in the books (Head-wise details are provided in the table below). This has resulted in overstatement of property, plant and equipment and retained earnings of the company.

Asset Head	Asset Class	Shortage/(Excess) Depreciation Charged (₹)
Building	1120	36,455,939.02
Hydraulic Works	1130	156,999,740.65
Other Civil Works	1140	7,679,446.45
Plant & machinery	1150	303,923,514.09
Lines & cable network	1160	10,697,558.98
Furniture & fixtures	1180	10,040.07
Office equipment(including Computer & Accessories)	1190	(15,832.84)
Intangible Assets	1200	(7,726,936.12)
Total		508,023,470.30

- Further, no depreciation has been charged in the current financial year 2023-24 on assets having value (Current APC) of ₹249.50 lakhs each having value exceeding the salvage value of 10%.
- Also, excess depreciation of ₹148.92 lakhs has been charged on assets with value (Current APC) of ₹6900.29 lakhs resulting in residual value of less than 10% of each asset. As per the Note-1, Significant Accounting Policy- Para H and AERC Regulations, residual value (Salvage Value) of Property, plant & equipment is taken as 10% of original cost. Thus, resulting in understatement in the Residual Value of these assets.
- Furthermore, as per AERC Regulations, depreciation rate on Batteries is 18%, but the depreciation charged in the books on batteries is 5.28% having value (current APC) of ₹479.67 lakhs out of which Batteries amounting to ₹52.44 lakhs have already exceeded their life of 5 years (i.e. they should have been reflecting their

residual values and no depreciation should have been charged on them) resulting in undercharging of depreciation by ₹21.01 lakhs. Also, depreciation on batteries with remaining life of up to 5 years having value (Current APC) of ₹414.57 lakhs has been under charged by ₹128.76 lakhs.

CAPITAL WORK IN PROGRESS (CWIP)

(Note 3 – ₹ 1,31,695.73 lakhs)

- A. It has been observed that in the following CWIP cases, project costs amounting to **₹71.59 lakhs** have been outstanding for a period of more than 5 years. As per the Generally Accepted Accounting Principles, provisions are to be created to account for potential losses, in case these assets are to be abandoned due to non-approval from the government or are impaired in due course of time.

Station	Sub- Heads	Amount (₹ in lakhs)	Reason for non-capitalisation
Margherita TPP	CWIP Plant & Machinery	45.85	On hold till linkage from Ministry of Coal, Govt. of India is allocated.
KLM II	CWIP Plant & Machinery	15.41	The project involves interstate aspect with Meghalaya and no response from Govt. of Meghalaya has been received till date.
KLM I	CWIP Plant & Machinery	10.33	
	Total	71.59	

- B. It has been observed that CWIP (Other Civil Works) amounting to ₹2,566.94 lakhs (details as mentioned in the table below) has been shown as temporarily suspended in the financial statements of the company. Since the CWIP which has been suspended is old, provisioning for devaluation in the value of such suspended project should have been made.

Asset	Asset Description	More than 3 years	Amount (₹ in lakhs)
1541000027	Other Civil Work	2500.82	2,500.82
1541000029	Other Civil Work	66.12	66.12
	Total	2566.94	2,566.94

OTHER NON-CURRENT ASSETS

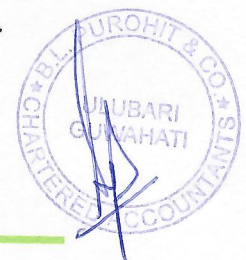
(Note 4- ₹27,052.50 lakhs)

- A. It has been observed that Ledger "Advance to Suppliers" vide GL Code 28150000 amounting to ₹86.17 lakhs includes an outstanding amount of ₹15.56 lakhs that is persisting for more than 5 years. The details of which are provided in the table below. Due to the lack of balance confirmations for these advances, and insufficient explanation for the lack of adjustments, recoverability of these advances seem doubtful, hence necessary provision should be made.

Sl No.	Doc Date	Period Outstanding as on 31.03.2024	Vendor Code	Vendor Name	Amount(₹ Lakhs)
1	04.12.2019	5 years	100114	ROYALTECH ENGINEERING CORP.	5.34
2	30.04.2017	7 years	100010	HINDUSTAN PETROLEUM	8.20
3	30.04.2016	8 years	200127	ASSAM STATE FERTILIZERS AND CH	0.01
4	30.06.2015	9 years	200127	ASSAM STATE FERTILIZERS AND CH	2.01
				Total	15.56

- B. It has been observed that Railway claims for coal-coal cost A/c vide GL Code 26630000 amounting to ₹747.91 lakhs is outstanding for a period of more than 5 years as per the financial statements and has not been recovered by the company. Moreover, as per the explanations provided by the management, the origins of such receivables are untraceable and these are outstanding since the formation of the company and the balances were transferred from erstwhile ASEB through transfer scheme. Since the amount is unsettled for a long period of time, proper accounting treatment should be given.

The same observation was made in previous year's report and the matter was expected to be resolved in FY 2023-24 but no action was taken in this regard.



CURRENT ASSETS

BANK BALANCES OTHER THAN 6(II) ABOVE

(Note 6(III) – ₹ 59,373.95 Lakhs)

It has been observed that a fixed deposit in Punjab National Bank (PNB), currently holding balance of ₹18103.24 lakhs was originally created for an amount of ₹24,300.00 lakhs on 07.01.2022. This deposit carries an interest rate of being 3.6% (as of the date of opening) for tenure of 36 months, having date of maturity on 07.05.2025. This FD was created against LC payment to M/s Andritz Hydro Pvt Ltd. and should have been classified as Non-Current Financial Assets rather than Bank Balances Other than Cash and Cash equivalent.

NON CURRENT LIABILITIES

DEFERRED TAX LIABILITIES

(Note 11(I)-₹1,372.32 lakhs)

It has been observed that the Closing figures or carrying value as on 31st March, 2024 for fixed assets (including intangible assets) show a balance of ₹1,46,984.43 lakhs in the books and the balance as per Tax records is ₹86,296.31 lakhs. This indicates a tax base that is less than book base, resulting in a temporary difference of- ₹60,688.12 lakhs. Therefore, Deferred Tax Liability that should appear in the books is ₹21206.86 (at a rate of 30% including surcharge @ 12% and HEC @ 4%) and the amount that is currently appearing in the books is ₹1372.32 lakhs, i.e. a further DTL of ₹19834.53 should be created to reflect the correct financial position.

As per Ind AS 12, each of the major components of tax expense (income) is to be disclosed separately. The standard also requires the amount (and expiry date, if any) of deductible temporary differences, unused tax losses and unused tax credits for which no deferred tax assets is recognized in the balance sheet, to be disclosed. As per the previous year's ITR the unabsorbed depreciation amounts to ₹39409.85 lakhs, disclosure for which has not been provided in the Notes to IND AS Financial Statements. Hence, the company is not in compliance with the requirements of IND AS 12.

OTHER NON CURRENT LIABILITIES

(Note 12 - ₹ 3695.33 lakhs)

- A. It has been observed that GPF Payable Account amounting to a sum of **₹1,107.46 lakhs** is outstanding under the above head which represents the

amount of subscription, GPF Advance made; recovery of such advance and final withdrawal of GPF of the employees of its erstwhile organization, ASEB who were absorbed by APGCL and interest provision made thereon. But, due to non-inclusion of the name of APGCL in the schedule to the Provident Fund Act, 1925 and non-approval of the APGCL Trust Regulation and APGCL GPF Rules 2011 by the Govt. Of Assam, the above amount is still lying under the above head and is being used by the Company and no specific investment of the same is made.

This observation has been made in the previous year's audit report which is still persisting in the current FY 2023-24.

- B. It has been observed that the following current liability accounts totaling **₹2,590.51 lakhs** are outstanding for a period of more than 5 years as per the financial statements and have not been cleared by the company. Moreover, as per the explanations provided by the management, the origins of such payables are untraceable and these are outstanding since the formation of the company. These balances were transferred from erstwhile ASEB through transfer scheme. Since the amount is unsettled for a long period of time, proper accounting treatment should be given. *This observation has been made in the previous year's audit report which is still persisting in the current FY 2023-24.*

GL Code	Account	Balance (₹ in lakhs)
31110000	Freight payable-allotted wagons	344.79
31150000	Liability for Stock-Allotted wagons	394.57
37430000	Railway Credit Notes-Coal	1,851.15
		2,590.51

- C. It has been observed that prior to migration of data to SAP ERP, i.e., up to 30.11.2022, party wise details of payables and vendor liabilities were not being maintained by the company thereby leading to non-identification of multiple vendors post-migration as party wise details are required to be maintained in the SAP ERP system. Thus, "FI Vendor Account" vide GL Code 33450000 amounting to ₹ 830.46 lakhs classified under the head "Other Liabilities" is being used by the company to adjust liabilities of unidentified

vendors and further recognition of vendors in such ledger account Indicating non-creation of vendor codes for such vendors thereby leading to bypass of the due accounting process in the SAP ERP system software consequently misstating the overall Trade Payables of the company being reflected in the financial statements. *This observation has been made in the previous year's audit report which is still persisting in the current FY 2023-24.*

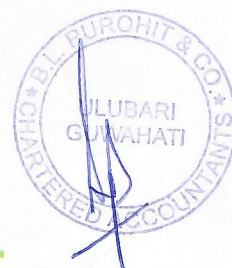
- D. Further, an amount of ₹58.01 lakhs was lying in the Temporary imprest as legacy balance. Due to the non-availability of employee wise list of details of use of the respective amount allocated to them, it was transferred during the year to the FI Vendor account. As there are no records pertaining to the outstanding party in the FI Vendor account, it is possible that there is no employee liability against which the Temporary Imprest is adjusted. The adjustment of ₹58.01 lakhs from the Temporary Imprest to the FI Vendor account infringe upon the principles of IND AS 1, which requires adequate documentation for financial transactions (Para 15) as well as the use of the accrual basis of accounting to recognize assets, liabilities, income and expenses (Para 27 and 28). Furthermore, it could lead to the occurrence of errors in financial statements, violating Ind AS 8 which emphasizes the necessity for maintaining transparency and accountability in financial reporting.

INCOME – REVENUE FROM OPERATIONS

(Note 16 – ₹1,16,086.09 lakhs)

It has been observed that in NTPS, LTPS and KLHEP power plant, the actual auxiliary consumption exceeds the estimated normal auxiliary consumption as per the AERC Tariff Order. This has led to an additional revenue loss of 614.15 lakhs for the FY 2023-24, thereby resulting in an overall decrease in profits by the abovementioned amounts. The specific details are provided in the table below.

Particulars	NTPS	LTPS	KLHEP
Target Gross Generation	179.58	425.74	390
Target Sent out Energy(MU)	171.5	402.32	388.05
Standard Auxiliary consumption	8.08	23.42	1.95
(in percentage)%	4.50%	5.50%	0.50%
Actual Gross Generation	132.36	367.76	329.8
Actual Sent Out Energy(MU)	121.111	339.98	326.05



Actual auxiliary consumption	11.249	27.78	3.75
(in percentage)%	8.50%	7.55%	1.14%
Difference	3.169	4.36	1.8
(in percentage)%	-4.00%	-2.05%	-0.64%
Tariff (in ₹/KWh)	7.69	7.96	1.3
Amount(in ₹)	24,369,610.00	34,705,600.00	2,340,000.00
Total loss(in ₹)			61,415,210.00

INCOME- OTHER INCOME

(Note 17 - ₹4980.04 lakhs)

It has been observed that a rectification entry has been made by crediting the ledger 'Excess found on physical verification of Mat Stock' ₹1690.36 lakhs and debiting inventory (refer to Note 48 of the financial statements). This adjustment indicates that there was an error in the previous financial year, which has now been corrected by recognizing income in the current year's financial statements. However, the correct accounting treatment would have been to reflect the changes in the restated financial statements of the previous year, as the excess expense was wrongly recorded in that period. Thereby, the financial statements do not accurately showcase the true financial position and performance of either year. This leads to an overstatement of expenses in the prior year and an overstatement of income in the current year.

EXPENSES – EMPLOYEE BENEFIT EXPENSES

(Note 20 – ₹ 9,965.69 lakhs)

As per Ind AS 19 on "Employee Benefits" an entity shall use the actuarial valuation method, i.e., projected unit credit method to determine the present value of its defined benefit obligations and the related current service cost and, where applicable, past service cost. However, it has been observed that no Actuarial valuation has been done by the company for the post-employment benefit expenses recognized by the company for the FY 2023-24 and a mere disclosure regarding the same has been given in the Notes to Accounts stating that the process for actuarial valuation has been initiated in the FY 2021-22. *This observation has been made in the previous year's audit report which is still persisting in the current FY 2023-24.*



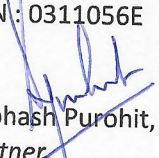
CASH FLOW STATEMENT

- A. As per Ind AS 7 on "Cash Flow Statement", Cash flow statement prepared using Indirect method shall contain working capital changes as adjusted from the operating profit of the company for determining the Cash Flow from Operating Activities. As per the information and explanation provided to us by the management, it has been observed that Changes in Other Current Assets includes changes in other non-current assets (Receivable from Pension Trust) as well as changes in Fixed Deposits Investments which should not be included in determining the cash flow from operating activities and the same should have been classified under Investing activities. Thus, the cash flow prepared is not in accordance with the applicable Ind AS 7.
- B. As per the cash flow statement of the company, Income Tax deducted on Income from investments has been shown under Changes in other current assets under the head Operating activity whereas Income from Investments (Fixed Deposits) is being shown in investing activity. Thus, as per Ind AS 7, Income tax deducted on Income from investments being specifically identifiable with investing activities should have been classified under the head Cash Flows from investing activities.

OTHERS

- As per the presentation of Property, Plant & Equipment in Note 2 of Financial Statements, no depreciation on "Capital Spares at generating stations" & "Road on land belonging to others" is shown, resulting in the same "Net Book Value" over 3 years which is not a correct presentation of financial statements.

For & on Behalf of
B.L. Purohit & Co.
Chartered Accountants
FRN: 0311056E


Subhash Purohit, FCA
Partner
Membership no: 059631



Place: Guwahati
Date: 3rd August, 2024
UDIN: 24059631BKGPXZ8196

ANNEXURE 'B' TO THE INDEPENDENT AUDITOR'S REPORT

With Reference to **paragraph 1** under the heading "**Report on other legal and regulatory requirements**" of the Independent Auditor's report to the members of **ASSAM POWER GENERATION CORPORATION LIMITED** on the accounts for the year ended on 31st March, 2024 we report that:

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

(a)(A) The company has maintained proper records showing full particulars including quantitative details and situation of Property, Plant and Equipment.

(B) The company has intangible assets and separate records have been maintained by the company for intangible assets.

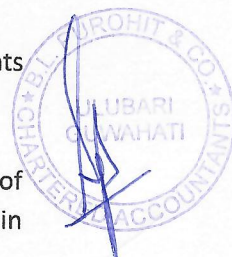
(b)As explained and informed to us, that the Company has a policy to verify its fixed assets at a span of every three (3) years. Accordingly, last physical verification was conducted by an external agency appointed for the verification and valuation of the Property, Plant and Equipment. It has been observed, on analysis of such physical verification report submitted by the external agency that various assets were not physically found during the time of verification or were found impaired. However, no accounting treatment for the same has been done yet by the company for adjustment or recovery of such shortage of assets. During the year no physical verification was done.

c) According to the information and explanations given to us, the title deeds of immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favor of the lessee), are held in the name of the Company, [except for the immovable properties acquired by erstwhile ASEB from which the company was split off in the year 2005 and for the immovable properties held in the name of the units of the Company]. As explained to us, after unbundling of ASEB the title deeds remained in the same names and the process of transfer of title deeds in the name of the company has already been initiated. The details of title deeds of immovable property not held in the name of the company have been appropriately disclosed in the Note No. 2 of the financial statements.

d) The company has not revalued its Property, Plant and Equipment during the year. Therefore, the provisions of Clause (i)(d) of paragraph 3 of the order are not applicable to the company.



- e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2024 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.
- ii) (a) As informed and explained to us, the physical verification of the inventory has been done by the management at various project sites during the year. In our opinion, the frequency of verification, coverage & procedure of such verification is *reasonable and appropriate*.
(b) The Company has not been sanctioned working capital limits in excess of ₹5crores, in aggregate, at any points of time during the year, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.
- iii) During the year, the company has not made investments, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured to companies, firms, LLPs or any other parties, hence clause 3(iii)(a) to 3(iii)(f) is not applicable to the company.
- iv) As informed and explained to us, there are no transactions which attracts the provisions of Section 185 & 186 of the Companies Act, 2013. Therefore, Clause 3(iv) is not applicable to the company.
- v) Based on our scrutiny of the Company's records and according to information and explanation given to us, we are of the opinion that the company has not accepted any deposits from the public during the year. Hence reporting under clause 3(v) of the order is not applicable.
- vi) We have broadly reviewed the cost records maintained by the company pursuant to the rules made by the Central Government for maintenance of cost records under Section 148(1) of the Companies Act, 2013 and we are of the opinion that prima facie the prescribed accounts and records have been made and maintained. We have however not made a detailed examination of the said records with a view to determine the accuracy or completeness of the record.
- vii) According to the information and explanation given to us and the books of accounts examined by us in respect of statutory dues of the company:
- a) According to the information and explanations given to us, and on the basis of our examination of the records of the company, amounts deducted/accrued in



the books of account in respect of statutory dues including provident fund, income tax, sales tax, goods and services tax, service tax, customs duty, excise duty, cess and other material statutory dues have been regularly deposited during the year by the company with appropriate authorities. There are no undisputed statutory dues as on the last day of the financial year concerned for a period of more than six months from the date they became payable.

- b) According to the information and explanation given to us, there is no disputed amounts payable in respect of income tax, sales tax, value added tax, goods and services tax, customs duty, excise duty, cess and other material statutory dues outstanding as at the year-end.
- viii) In our opinion and according to the information and explanations given to us, there is no any transaction not recorded in the books of account 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) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of loans or in payment of interest thereon during the year.
- (b) In our opinion and according to the information and explanations given to us, the Company has not been a declared willful defaulter by any bank or financial institution or other lender.
- (c) In our opinion and according to the information and explanation provided to us, money raised by way of loans during the year have been utilized for the purpose for which they were sanctioned.
- (d) In our opinion and according to the information and explanations given to us, and the procedures performed by us, and on an overall examination of the standalone financial statements of the company, we report that no funds raised on short-term basis have been used for long-term purposes by the company.
- (e) The Company does not have any subsidiary, associate or joint venture, hence reporting under the clause (ix)(e) of the order is not applicable to the Company.
- (f) The Company does not have any subsidiary, associate or joint venture, hence reporting under the clause (ix)(f) of the order is not applicable to the Company



- x) (a) In our opinion and according to the information and the explanations given to us, the Company did not raise money either through Initial Public Offer or further Public Offer including debt instruments during the year. Therefore, the provisions of clause 3(x)(a) of the order are not applicable to the company.
(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) We have not noticed any case of fraud by the company or any fraud on the Company by its officers or employees during the year. The management has also not reported any case of fraud during the year.
(b) We have not come across of any instance of fraud by the Company or on the Company during the course of audit of the standalone financial statements for the year ended March 31, 2024, accordingly the provisions stated in paragraph (xi)(b) of the Order are not applicable to the Company.

(c) No whistle blower complaints were brought to our notice during the course of our audit.
- xii) The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.
- xiii) As per the information and explanations received by us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act where applicable, and the details have been disclosed in the financial statements, as required by the applicable accounting standards. Identification of related parties were made and provided by the management of the company.
- xiv) (a) The Company has an in-house internal audit system, the scope of audit and coverage seems commensurate with the size and nature of its business.

(b) We have duly considered internal audit reports by internal auditors during our audit.
- xv) According to the information and explanations given to us, in our opinion the company has not entered into any non-cash transactions with directors or persons connected to them for the year under review. Therefore, the provisions of section 192 of the act are not applicable to the company. Accordingly, the provisions stated in clause 3(xv) of the order are not applicable to the company.



- xvi) (a) According to available information and in our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(a) of the Order is not applicable.
(b) The Company is not engaged in any Non-Banking Financial or Housing Finance activities. Accordingly, reporting requirement under clause 3(xvi)(b) of the Order is not applicable.
(c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, reporting requirement under clause 3(xvi)(c) of the Order is not applicable.
(d) The Company is not being managed by any Group Concerns, and hence this clause of CARO 2020 is not applicable on Company.
- xvii) The Company has not incurred cash losses in the current financial year and in the immediately preceding financial year. Hence, the provisions stated in clause 3(xvii) of the Order are not applicable to the Company.
- xviii) There has been no resignation of the statutory auditors of the Company during the year. Hence the provisions stated in clause 3(xviii) of the Order are not applicable to the Company.
- xix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, 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 up to 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) According to the information and explanations given to us, in our opinion, the provisions of section 135 of the Act is applicable to the Company for the current financial year. The average profit of preceding three financial years is ₹906.24 lakhs and accordingly the Company had made contribution of ₹18.12 lakhs (being 2% of average profits) towards CSR in compliance with the section 135.

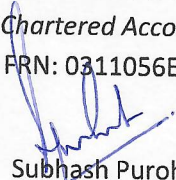
B.L. PUROHIT & CO.
CHARTERED ACCOUNTANTS



- xxi) According to the information and explanations given to us, the company does not have any Subsidiary, Associate or Joint Venture. Accordingly, the provisions of Clause 3 (xxi) of the order are not applicable to the Company.

Date: 3rd August, 2024
Place: Guwahati
UDIN: 24059631BKGPXZ8196



For & on Behalf of
B.L. Purohit & Co.
Chartered Accountants
FRN: 0311056E

Subhash Purohit, FCA
Partner
MRN: 059631

ANNEXURE 'C' TO THE INDEPENDENT AUDITOR'S 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 **ASSAM POWER GENERATION CORPORATION LIMITED** as of **March 31, 2024** in conjunction with our audit of the standalone Ind AS financial statements of the Company for the year ended on that date.

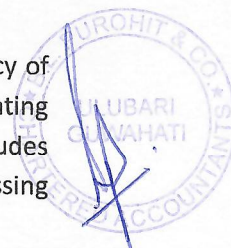
Management's Responsibility for Internal Financial Controls

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 ('the Guidance Note') 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 and the Standards on Auditing ('the Standards'), issued by the ICAI and deemed to be prescribed under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting includes 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 judgement, 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

According to the information and explanations given to us and in our opinion the following material weaknesses have been identified as at 31.03.2024:



Capital Work-In-Progress

The internal control system in respect of capitalization of capital work-in-progress which, inter alia, includes balances pending for long-periods of time with regard to status, value and non-availability of commissioning certificates could potentially result in the Company materially misstating its capital work-in-progress, fixed assets and depreciation in its books.

Inventories

During the course of our audit at KLHEP power station, we were provided a physical verification report generated from SAP and we found that there were discrepancies between Bin Card and PSL with significant mismatches as Bin Card was not updated which shows significant deficiency in Internal control at the project site.

Others

- During the course of our audit, proper details and documents relating to the contracts entered by the company during the FY 2023-24 and the details of contracts ending in the FY 2023-24 were not provided to us.
- During the course of our audit, we identified several issues as mentioned in 'Annexure-A' of our report including, non-accounting of decommissioned assets, unreconciled balances parked in FI Vendor account, non-recognition of Deferred Tax Liability for the whole amount, incorrect recognition of income and expense etc. which shows significant deficiency in the Internal Financial Control over Financial Reporting.
- Also, we found the following observations mentioned in the Internal Auditors Report for the FY 2023-24, which may have impact on internal financial control over financial reporting -
 - "No documents were uploaded against each entry in the ERP system. The absence of documentation like Bills, Vouchers etc. jeopardizes the integrity of recorded transactions, hindering transparency in the financial processes."
 - Deficiencies identified relating to Temporary Imprest: missing imprest orders, missing vehicle log sheet, timely non-adjustment of temporary imprest, improper supporting documents(invoices), etc,

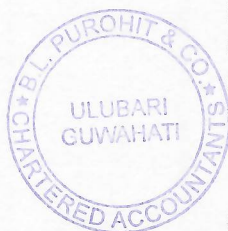


A 'material weakness' is a deficiency, or a combination of deficiencies, in IFCoFR, such that there is a reasonable possibility that a material misstatement of the company's annual or interim financial statements will not be prevented or detected on a timely basis.

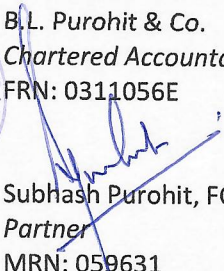
In our opinion to the best of our information and according to the explanations given to us except for the effects/possible effects of the material weaknesses described above on the achievement of the objectives of the control criteria, the Company has, in all material respects, adequate internal financial controls over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March, 2024, 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 issued by the ICAI.

We have considered the material weaknesses identified and reported above in determining nature, timing and extent of audit tests applied in the audit of the financial statements of the Company as at and for the year ended 31 March 2024, and these weaknesses have affected the opinion on the financial statements of the company and we have issued a qualified opinion on the financial statements.

Date: 3rd August, 2024
Place: Guwahati
UDIN: 24059631BKGPXZ8196



For & on Behalf of
B.L. Purohit & Co.
Chartered Accountants
FRN: 0311056E


Subhash Purohit, FCA
Partner
MRN: 059631

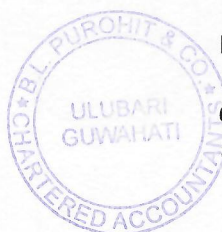
ANNEXURE "D" TO THE INDEPENDENT AUDITORS' REPORT
OF ASSAM POWER GENERATION CORPORATION LIMITED
FOR THE FINANCIAL YEAR 2023-24.

Referred to in paragraph 3 under the heading "Report on other legal and regulatory requirements" of our Report on even date

DIRECTIONS UNDER SECTION 143(5) OF THE COMPANIES ACT, 2013

Sl.No.	Directions	Reply
1	Whether the company has system in place to process all the accounting transactions 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.	The Company uses enterprise resource planning software developed by SAP to process all the accounting transactions. To the best of our knowledge and based on the management representation there are no accounting transactions which are processed outside of the IT system.
2	Whether there is any restructuring of an existing loan or cases of waiver/write off of debts /loans/interest etc. made by a lender to the company due to the company's inability to repay the loan? If yes, the financial impact may be stated.	The Cabinet Meeting of the Government of Assam (GoA) held on 08.09.2023 approved the conversion of GoA Loan and Grant to APGCL into Equity. The financial sanctions are accorded for book adjustment with respect to conversion of GoA Loan and Grant into equity. The impact of the same is that loans have been converted in equity resulting in the increase in the capital base of the company. Necessary compliances for the same has been done and has been given effect to in the FY 2023-24.
3	Whether funds received/receivable for specific schemes from central/ state agencies were properly accounted for/ utilized as per its term and conditions? List the cases of deviation.	As per our verification on test check basis, it appeared that the company has maintained project wise details of expenses as per terms and conditions of sanctions and no material deviations came to our notice.

Date: 3rd August, 2024
Place: Guwahati
UDIN: 24059631BKGPXZ8196



For & on Behalf of
B.L. Purohit & Co.
Chartered Accountants
FRN: 0311056E

(Signature)
Subhash Purohit, FCA
Partner
MRN: 059631

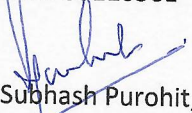
AUDITORS' COMPLIANCE CERTIFICATE

We have conducted the audit of accounts of **ASSAM POWER GENERATION CORPORATION LIMITED** having its registered office at **BIJULEE BHAWAN, PALTAN BAZAR, GUWAHATI** for the financial year ended on March 31, 2024 in accordance with the directions/sub-directions issued by the Comptroller & Auditor General of India under section 143 (5) of the Companies Act 2013 and certify that we have complied with all the directions / sub directions issued to us.

Date: 03.08.2024
Place: Guwahati



For & on Behalf of
B.L. Purohit & Co.
Chartered Accountants
FRN: 0311056E



Subhash Purohit, FCA
Partner
MRN: 059631

**Annexure-4: SLDC certificate for APGCL Generation data
for the FY 2023-24**



Assam Electricity Grid Corporation Limited
 Registered Office: 1st Floor, Bijulee Bhawan, Paltanbazar, Guwahati-781 001
 CIN: U40101AS2003SGC007238
 Phone-036 1-2739520 / Fax-0361 -2739513 Web: www.aegcl.co.in

TO WHOM IT MAY CONCERN

As per receipt of verified data from APGCL, this is to certify that the Gross Generation, Import, Export, Auxiliary Consumption, Plant Availability Factor and PLF of LTPS, LRPP, NTPS, NRPP, KLHEP & MSHEP of APGCL for the period from April'23 to March'24 are as stated below

APGCL GENERATION DATA FOR THE FY 2023-24

FOR LTPS, LRPP, NTPS, NRPP, KLHEP & MSHEP

(Gross Gen, Export, Import, Auxiliary Consumption, Plant Availability Factor & PLF)

STATION	CAPACITY (MW)	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	TOTAL
LTPS+LRPP Import & Export														
Energy Imported (MU)		2.213	2.754	5.412	6.914	7.542	5.588	5.472	1.971	9.388	13.574	8.028	8.111	76.967
Energy Exported (MU)		89.019	82.006	82.762	79.421	82.107	79.610	79.445	75.304	55.744	56.160	61.829	60.762	884.170
Actual Energy Sent Out (MU)		86.806	79.252	77.350	72.507	74.565	74.023	73.974	73.333	46.289	42.518	53.644	52.647	806.906
LTPS														
LTPS Actual Gross (MU)	97.2	44.181	41.274	40.563	34.065	43.473	36.905	46.440	40.562	8.009	0.000	14.762	17.525	367.759
LTPS Pro-rata Energy Sent out (MU)		41.297	37.546	37.775	31.079	40.344	34.368	43.396	37.930	7.523	0.000	12.907	15.814	339.978
Total Aux. Cons. (MU)		2.884	3.728	2.788	2.986	3.129	2.537	3.044	2.632	0.486	0.000	1.855	1.711	27.781
LTPS Avg. Declared Capacity (MW)		56.29	59.15	56.54	44.86	73.07	54.570	62.150	55.420	10.260	0.000	21.180	24.470	43.146
Plant Availability LTPS(%)		61.28 %	64.40 %	61.55 %	48.84 %	79.55 %	59.41 %	67.66 %	60.33 %	11.17 %	0.00 %	23.06 %	26.64 %	46.97 %
PLF (%)		62.44 %	54.94 %	57.12 %	45.48 %	59.03 %	51.97 %	63.50 %	57.35 %	11.01 %	0.00 %	20.19 %	23.14 %	42.14 %
LRPP														
LRPP Actual Gross (MU)	69.755	46.680	43.702	40.574	43.455	35.298	40.531	31.450	36.154	39.263	43.029	41.387	37.434	478.955
LRPP Pro-rata Energy Sent out (MU)		45.509	41.706	39.575	41.428	34.221	39.655	30.578	35.403	38.767	42.518	40.737	36.832	466.928
Total Aux. Cons. (MU)		1.171	1.996	0.999	2.027	1.077	0.876	0.872	0.751	0.497	0.511	0.650	0.602	12.028
LRPP Avg.		60.13	64.05	62.10	62.41	57.34	61.93	53.36	60.29	55.19	60.81	61.92	56.01	59.60

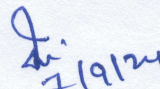
Office of the Chief General Manager, SLDC Building, AEGCL, Kahilipara, Guwahati-781019

Phone: 0361-2380537 / Fax: 0361-2382263 / e-mail: cgm.sldc@aegcl.co.in

Declared Capacity (MW)														
Plant Availability LRPP(%)		89.33 %	95.15 %	92.25 %	92.72 %	85.18%	92.00 %	79.27 %	89.57 %	81.99 %	90.34 %	91.99 %	83.20 %	88.54 %
PLF (%)		93.90 %	83.28 %	81.66 %	82.72 %	68.33%	81.82 %	61.06 %	73.05 %	77.41 %	84.90 %	86.95 %	73.54 %	78.97 %
NTPS														
NTPS Actual Gross (MU)	26	11.637	12.084	16.613	12.934	12.098	12.124	12.733	2.312	4.137	12.805	10.226	12.657	132.359
NTPS Energy Imported (MU)		0.956	1.083	0.268	1.519	1.195	0.272	0.120	0.540	3.255	0.596	1.176	0.035	11.015
NTPS Energy Exported (MU)		11.645	12.073	15.797	13.298	12.124	11.264	11.759	2.555	6.970	12.468	10.537	11.636	132.126
NTPS Energy Sent out (MU)		10.689	10.990	15.529	11.778	10.929	10.992	11.638	2.015	3.716	11.872	9.361	11.601	121.111
Total Aux. Cons. (MU)		0.948	1.093	1.084	1.156	1.169	1.132	1.095	0.297	0.422	0.933	0.865	1.056	11.248
NTPS Avg. Declared Capacity (MW)		16.82	21.13	25.32	18.70	18.71	19.17	18.94	3.73	5.58	17.46	15.64	19.10	16.70
NTPS Capacity (MW)		26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00
Plant Availability NTPS(%)		67.74 %	85.10 %	101.98 %	75.31 %	75.35%	77.20 %	76.29 %	15.04 %	22.46 %	70.31 %	62.99 %	76.92 %	67.27 %
PLF (%)		59.79 %	59.49 %	86.86 %	63.76 %	59.16%	61.49 %	63.00 %	11.27 %	20.11 %	64.27 %	54.17 %	62.80 %	55.53 %
NRPP														
NRPP Actual Gross (MU)	98.4	60.366	47.405	45.255	58.675	65.784	26.757	71.322	63.613	70.587	63.762	61.828	63.825	699.180
NRPP Energy Imported (MU)		0.003	0.000	0.018	0.002	0.060	0.188	0.000	0.074	0.006	0.192	0.098	0.077	0.718
NRPP Energy Exported (MU)		57.709	45.967	43.823	56.118	62.517	25.697	67.882	60.550	67.277	60.767	58.982	60.857	668.146
NRPP Energy Sent out (MU)		57.706	45.967	43.805	56.116	62.457	25.509	67.882	60.476	67.271	60.575	58.884	60.780	667.428
Total Aux. Cons. (MU)		2.660	1.438	1.450	2.559	3.327	1.248	3.440	3.137	3.316	3.187	2.944	3.045	31.752
NRPP Avg. Declared Capacity (MW)		81.13	61.00	61.11	75.26	84.67	38.42	91.36	89.79	92.05	83.96	85.58	87.28	77.70
Plant Availability NRPP(%)		86.79 %	65.25 %	65.37 %	80.51 %	90.57%	41.10 %	97.73 %	96.05 %	98.47 %	89.82 %	91.54 %	93.37 %	83.12 %
PLF (%)		85.74 %	66.09 %	65.08 %	80.69 %	89.80%	37.90 %	97.60 %	89.85 %	96.72 %	87.10 %	90.50 %	87.39 %	81.28 %
KLHEP+MSHEP Import & Export														
Energy Imported (MU)		0.0016	0.00256	0.02256	0.31536	0.057	0.048	0.0552	0.0025	0.005	0.001	0.000	0.009	0.521

Energy Exported (MU)		12.989 1	21.748 3	31.482	40.112	50.778	67.217	60.127	34.478	26.070	1.952	4.160	13.262	364.37 5
Actual Energy Sent Out (MU)		12.987	21.746	31.459	39.797	50.721	67.169	60.072	34.476	26.065	1.951	4.160	13.253	363.85 4
KLHEP														
KLHEP Actual Gross (MU)	100	10.893	19.953	30.300	36.644	47.655	63.451	55.377	29.995	22.287	0.000	2.256	10.985	329.79 6
KLHEP Energy Sent out (MU)		10.794	19.552	29.857	35.907	47.214	62.964	54.932	29.722	22.114	0.000	2.236	10.887	326.17 9
Total Aux. Cons. (MU)		0.099	0.401	0.443	0.737	0.441	0.487	0.445	0.273	0.173	0.000	0.020	0.098	3.617
KLHEP Avg. Declared Capacity (MW)		41.67	48.39	50.00	50.00	90.32	98.59	98.59	98.59	92.71	0.00	8.52	65.38	62.08
Plant Availability KLHEP(%)		41.88 %	48.63 %	50.25 %	50.25 %	90.8%	99.1%	99.09 %	99.09 %	93.17 %	0.00%	8.57%	65.71 %	62.39 %
PLF (%)		15.07 %	26.41 %	41.68 %	48.51 %	63.8%	87.9%	74.20 %	41.49 %	29.87 %	0.00%	3.23%	14.71 %	37.32 %
MSHEP (Stage-1+Stage-2)														
MSHEP Actual Gross (MU)	13.5	2.215	2.238	1.627	3.969	3.540	4.238	5.181	4.798	3.981	1.988	1.941	2.387	38.102
MSHEP Energy Sent Out (MU)		2.195	2.193	1.603	3.889	3.507	4.205	5.140	4.754	3.951	1.951	1.923	2.366	37.677
Total Aux. Cons. (MU)		0.020	0.045	0.024	0.080	0.033	0.033	0.042	0.044	0.030	0.037	0.017	0.021	0.425

Date: 07.09.2024


 Chief General Manager, SLDC
 AEGCL, Kahilipara, Guwahati-19

**Annexure-5: PFC Loan details and applicable rates for FY
2023-24**

पंजीकृत कार्यालय:- उर्जा निधि, 1 बाराखंबा लेन, नई दिल्ली
Regd.Office:Urja Nidhi, 1,Barakhamba Lane, New Delhi-110001
फोन: /Phone: 23456000, फैक्स:/FAX:(11)23456292
E-Mail:loanrecovery@pfcindia.com Website:www.pfcindia.com

GSTIN 07AAACP1570H1ZM

दिनांक / Dated : 11/04/2023

Identified Loan

संदर्भ सं./ Ref. No 04:06: (624):2023-2024

MR. C.D.GOGOI

CHIEF GENERAL MANAGER (F&A)

ASSAM POWER GENERATION CORPORATION LTD.
ASSAM POWER GENERATION CORPORATION LIMITED,
3RD FLOOR, BIJULEE BHAVAN,
PALTAN BAZAR, GUWAHATI-781 001
ASSAM

प्रिय महोदय/महोदया / Dear Sir/Madam,

निम्नलिखित ऋणों के लिए दिनांक 15/04/2023 को मूलधन, ब्याज, सब्सिडी में कटौती, प्रतिबद्धता प्रभार, इत्यादि की किश्तों का भुगतान देय है:-

The instalments of Principal, Interest, Reduction in Subsidy, Commitment Charges ect. are due for payment on or before 15/04/2023 as per details given below :

The Summary of Dues is as under:

Due for the current month
(+)Overdue of Previous demands - if any
(+)Interest & Penal Interest on overdue

Total Amount to be paid

3,37,56,366
0
0
3,37,56,366

* रुपये 50 करोड़ और उससे अधिक के किसी भी भुगतान के लिए पीएफसी एलईआई 3358003Q6D9LIJJZ1614 इंगित करें।

Quote **PFC LEI 3358003Q6D9LIJJZ1614** for any payment of Rs.50 cr and above.

** पीएफसी को भुगतान करते समय कृपया बैंक कथन में "APGCL - 624" अंकित करें।

Kindly Indicate "APGCL - 624" in Bank Narration while making all the payments to PFC.

क) कृपया नोट करें कि देय राशि का भुगतान न करने पर , किसी ऋण स्वाते को एन पी ए के रूप में वर्गीकृत करने की अवधि अब 90 दिन कर दी गई है ।

a) Kindly note that, the period for classifying a loan account as NPA/Stage 3 on account of non-payment of dues has been reduced to 90 days.

ख) उपर्युक्त पूरी राशि जमा करानी होगी तथा देर से किए गए भुगतान पर यथा लागू दंडस्वरूप ब्याज तथा ब्याज पर ब्याज प्रभारित किया जाएगा। अपेक्षित स्पष्टीकरण, यदि कोई है, बाद में प्राप्त किया जा सकता है। भुगतान संबंधी अनुदेश तथा गणना इसके साथ संलग्न हैं।

b) The above amount is to be remitted in full and penal interest/Int on Int. as applicable shall be charged for delayed and short payments. Clarifications required, if any, may be sought subsequently. Payment instructions and calculations are enclosed herewith.

ग) यह मांग पत्र आपको शिष्टाचारवश भेजा जा रहा है। मांग सूचना की प्राप्ति न होना/ अन्य कोई गलती विलंब से भुगतान करने/भुगतान न करने का अधिकार नहीं देती तथा ऋणकर्ता को उनके

c) This Demand Notice is being sent as a matter of courtesy. Non-Receipt of Demand Notice/any mistake does not give any right for late payment/non payment and will not absolve from the obligations of Borrower.

घ) इसके अतिरिक्त, यह भी निवेदन है कि, ऋण-कर्ता 11.30 बजे से पूर्व पीएफसी खाते में क्रेडिट करना सुनिश्चित करें और जिस भी विधि से भुगतान राशि जमा कराई हो, उसकी सूचना फैंक्स/ई मेल के द्वारा भी दें।

d) Further it is requested that, **THE BORROWER MAY ENSURE CREDIT TO PFC's A/C BEFORE 11.30 AM.** Please also inform the same by Fax /email regarding remittances.

भूल-चूक लेनी देनी।

Errors and Omissions are excepted.

धन्यवाद | Thanking you,

भवदीय, Yours faithfully,

पावर फाइनेंस कॉर्पोरेशन लिमिटेड के लिए / FOR POWER FINANCE CORPORATION LIMITED

D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY)

LOAN RECOVERY UNIT

Copy To :

MR NAWJIT BARMAN

ASSAM POWER GENERATION CORPORATION LTD.

FINANCE OFFICER

ASSAM POWER GENERATION CORPORATION LIMITED,

3RD FLOOR, BIJULEE BHAVAN,

PALTAN BAZAR, GUWAHATI-781 001

ASSAM

भुगतान अनुदेश / PAYMENT INSTRUCTIONS

1. ऋणकर्ताओं द्वारा देय तिथि पर सभी प्रकार का संबंधित भुगतान निम्नानुसार निगम के खाते में किया जाए:

1.All monies payable by the borrower to the Corporation shall be paid on due dates of the relevant payments to the Corporation's Accounts as given below:

1 Account No. 00030350000790 of HDFC Bank

K G Marg, New Delhi

(IFSC code HDFC00000003)

2. पीएफसी ऋणकर्ताओं द्वारा देय राशि का भुगतान ई-भुगतान/आरटीजीएस प्रणाली द्वारा किए जाने को प्राथमिकता देता है तथा प्रोत्साहित करता है।

2.PFC would prefer and encourage the Borrowers in remitting the dues through e-Payment/ RTGS System, For which you may like to take up with your Bankers.

3 ऋणकर्ता पूर्णतः सुनिश्चित करें कि देय तिथि पर निगम के खाते में भुगतान कर दिया गया है।

3.The Borrower will fully ensure that the monies are duly credited on the due dates to the Corporations's above said Accounts.

4 ऋणदाता के पक्ष में देय संबंधित भुगतान तब अदा माना जाएगा यदि वह राशि देय तिथि को निगम के खाते में जमा हो जाएगी।

4.The amount due from the borrower on the due dates of the relevant payments will be construed to have been paid only if such amount is duly credited to the Corporation's said Accounts on the due date.

5 देय राशि का भुगतान देय तिथि पर न होने की स्थिति में, इसे ऋण की शर्तों में चूक माना जयेगा तथा ऋणकर्ता चूक की तारीख तक ऋण की शर्तों के अनुसार दंडस्वरूप ब्याज का भुगतान करने के लिये उत्तरदायी होगा।

5.In the event the amount due is not credited to the said Accounts on the due dates of the relevant payments, such non-payment will constitute a default within the terms of the loan and the borrower will be liable to pay penal interest from the date of default till the date on which the amount is duly credited to the said accounts calculated at the rate and in the manner as specified in terms of the sanction of loan.

6 कृपया नोट करें कि पीएफसी नई दिल्ली का GSTIN 07AAACP1570H1ZM है।

6.GSTIN of PFC New Delhi is 07AAACP1570H1ZM which may please be updated in Your records.

7 उक्त पर पत्राचार तथा अन्य कोई स्पष्टीकरण निम्नलिखित अधिकारियों से प्राप्त किया जा सकता है।

7.Correspondences on the above, and any clarification that may be required may be addressed to :

नाम पदनाम

फोन/फैक्स/ई मेल

i) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456279, subba_rao@pfcindia.com

ii) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456279, subba_rao@pfcindia.com

iii) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456204, subba_rao@pfcindia.com

ऋण सं.	किश्त सं.	मूलधन	ब्याज	सब्सिडी में कटौती	प्रतिबद्धता प्रभार	Moratorium	Int.	जीएसटी कर	योग
LOAN NO	INST NO	PRINCIPAL	INTEREST	RED. SUBSIDY COMM.	CHARGE	Int.	due to Due_dt shifting	CGSTSGSTIGST	TOTAL (')
62401001	60	3,03,25,983	2,76,880	0	0	0	0	0	3,06,02,863
62404001	57	30,47,387	1,06,116	0	0	0	0	0	31,53,503
योग /TOTAL :		3,33,73,370	3,82,996	0	0	0	0	0	3,37,56,366

** This is not an Invoice

पंजीकृत कार्यालय:- उर्जा निधि, 1 बाराखंबा लेन, नई दिल्ली
Regd.Office:Urja Nidhi, 1,Barakhamba Lane, New Delhi-110001
फोन: /Phone: 23456000, फैक्स:/FAX:(11)23456292
E-Mail:loanrecovery@pfcindia.com Website:www.pfcindia.com

GSTIN 07AAACP1570H1ZM

दिनांक / Dated : 05/04/2023

Identified Loan

संदर्भ सं./ Ref. No 04:06: (624):2023-2024

MR. C.D.GOGOI

CHIEF GENERAL MANAGER (F&A)

ASSAM POWER GENERATION CORPORATION LTD.
ASSAM POWER GENERATION CORPORATION LIMITED,
3RD FLOOR, BIJULEE BHAVAN,
PALTAN BAZAR, GUWAHATI-781 001
ASSAM

प्रिय महोदय/महोदया / Dear Sir/Madam,

निम्नलिखित ऋणों के लिए दिनांक 10/04/2023 को मूलधन, ब्याज, सब्सिडी में कटौती, प्रतिबद्धता प्रभार, इत्यादि की किश्तों का भुगतान देय है:-

The instalments of Principal, Interest, Reduction in Subsidy, Commitment Charges ect. are due for payment on or before 10/04/2023 as per details given below :

The Summary of Dues is as under:

Due for the current month
(+)Overdue of Previous demands - if any
(+)Interest & Penal Interest on overdue

Total Amount to be paid

11,94,06,666
0
0
11,94,06,666

* रुपये 50 करोड़ और उससे अधिक के किसी भी भुगतान के लिए पीएफसी एलईआई 3358003Q6D9LIJJZ1614 इंगित करें।

Quote **PFC LEI 3358003Q6D9LIJJZ1614** for any payment of Rs.50 cr and above.

** पीएफसी को भुगतान करते समय कृपया बैंक कथन में **"APGCL - 624"** अंकित करें।

Kindly Indicate "APGCL - 624" in Bank Narration while making all the payments to PFC.

क) कृपया नोट करें कि देय राशि का भुगतान न करने पर , किसी ऋण स्वाते को एन पी ए के रूप में वर्गीकृत करने की अवधि अब 90 दिन कर दी गई है ।

a) Kindly note that, the period for classifying a loan account as NPA/Stage 3 on account of non-payment of dues has been reduced to 90 days.

ख) उपर्युक्त पूरी राशि जमा करानी होगी तथा देर से किए गए भुगतान पर यथा लागू दंडस्वरूप ब्याज तथा ब्याज पर ब्याज प्रभारित किया जाएगा। अपेक्षित स्पष्टीकरण, यदि कोई है, बाद में प्राप्त किया जा सकता है। भुगतान संबंधी अनुदेश तथा गणना इसके साथ संलग्न हैं।

b) The above amount is to be remitted in full and penal interest/Int on Int. as applicable shall be charged for delayed and short payments. Clarifications required, if any, may be sought subsequently. Payment instructions and calculations are enclosed herewith.

ग) यह मांग पत्र आपको शिष्टाचारवश भेजा जा रहा है। मांग सूचना की प्राप्ति न होना/ अन्य कोई गलती विलंब से भुगतान करने/भुगतान न करने का अधिकार नहीं देती तथा ऋणकर्ता को उनके

c) This Demand Notice is being sent as a matter of courtesy. Non-Receipt of Demand Notice/any mistake does not give any right for late payment/non payment and will not absolve from the obligations of Borrower.

घ) इसके अतिरिक्त, यह भी निवेदन है कि, ऋण-कर्ता 11.30 बजे से पूर्व पीएफसी खाते में क्रेडिट करना सुनिश्चित करें और जिस भी विधि से भुगतान राशि जमा कराई हो, उसकी सूचना फैंक्स/ई मेल के द्वारा भी दें।

d) Further it is requested that, **THE BORROWER MAY ENSURE CREDIT TO PFC's A/C BEFORE 11.30 AM.** Please also inform the same by Fax /email regarding remittances.

भूल-चूक लेनी देनी।

Errors and Omissions are excepted.

धन्यवाद | Thanking you,

भवदीय, Yours faithfully,

पावर फाइनेंस कॉर्पोरेशन लिमिटेड के लिए / FOR POWER FINANCE CORPORATION LIMITED

D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY)

LOAN RECOVERY UNIT

Copy To :

MR NAWJIT BARMAN

ASSAM POWER GENERATION CORPORATION LTD.

FINANCE OFFICER

ASSAM POWER GENERATION CORPORATION LIMITED,

3RD FLOOR, BIJULEE BHAVAN,

PALTAN BAZAR, GUWAHATI-781 001

ASSAM

भुगतान अनुदेश / PAYMENT INSTRUCTIONS

1. ऋणकर्ताओं द्वारा देय तिथि पर सभी प्रकार का संबंधित भुगतान निम्नानुसार निगम के खाते में किया जाए:

1.All monies payable by the borrower to the Corporation shall be paid on due dates of the relevant payments to the Corporation's Accounts as given below:

1 Account No. 00030350000790 of HDFC Bank

K G Marg, New Delhi

(IFSC code HDFC00000003)

2. पीएफसी ऋणकर्ताओं द्वारा देय राशि का भुगतान ई-भुगतान/आरटीजीएस प्रणाली द्वारा किए जाने को प्राथमिकता देता है तथा प्रोत्साहित करता है।

2.PFC would prefer and encourage the Borrowers in remitting the dues through e-Payment/ RTGS System, For which you may like to take up with your Bankers.

3 ऋणकर्ता पूर्णतः सुनिश्चित करें कि देय तिथि पर निगम के खाते में भुगतान कर दिया गया है।

3.The Borrower will fully ensure that the monies are duly credited on the due dates to the Corporations's above said Accounts.

4 ऋणदाता के पक्ष में देय संबंधित भुगतान तब अदा माना जाएगा यदि वह राशि देय तिथि को निगम के खाते में जमा हो जाएगी।

4.The amount due from the borrower on the due dates of the relevant payments will be construed to have been paid only if such amount is duly credited to the Corporation's said Accounts on the due date.

5 देय राशि का भुगतान देय तिथि पर न होने की स्थिति में, इसे ऋण की शर्तों में चूक माना जयेगा तथा ऋणकर्ता चूक की तारीख तक ऋण की शर्तों के अनुसार दंडस्वरूप ब्याज का भुगतान करने के लिये उत्तरदायी होगा।

5.In the event the amount due is not credited to the said Accounts on the due dates of the relevant payments, such non-payment will constitute a default within the terms of the loan and the borrower will be liable to pay penal interest from the date of default till the date on which the amount is duly credited to the said accounts calculated at the rate and in the manner as specified in terms of the sanction of loan.

6 कृपया नोट करें कि पीएफसी नई दिल्ली का GSTIN 07AAACP1570H1ZM है।

6.GSTIN of PFC New Delhi is 07AAACP1570H1ZM which may please be updated in Your records.

7 उक्त पर पत्राचार तथा अन्य कोई स्पष्टीकरण निम्नलिखित अधिकारियों से प्राप्त किया जा सकता है।

7.Correspondences on the above, and any clarification that may be required may be addressed to :

नाम पदनाम

फोन/फैक्स/ई मेल

i) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456279, subba_rao@pfcindia.com

ii) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456279, subba_rao@pfcindia.com

iii) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456204, subba_rao@pfcindia.com

ऋण सं.	किश्त सं.	मूलधन	ब्याज	सब्सिडी में कटौती	प्रतिबद्धता प्रभार	Moratorium	Int.	जीएसटी कर	योग
LOAN NO	INST NO	PRINCIPAL	INTEREST	RED. SUBSIDY	COMM. CHARGE	Int.	due to Due_dt shifting	CGSTSGSTIGST	TOTAL (')
62401003	19	8,75,51,392	3,18,55,274	0	0	0	0	0	11,94,06,666
योग /TOTAL :		8,75,51,392	3,18,55,274	0	0	0	0	0	11,94,06,666

** This is not an Invoice

पंजीकृत कार्यालय:- उर्जा निधि, 1 बाराखंबा लेन, नई दिल्ली
Regd.Office:Urja Nidhi, 1,Barakhamba Lane, New Delhi-110001
फोन: /Phone: 23456000, फैक्स:/FAX:(11)23456292
E-Mail:loanrecovery@pfcindia.com Website:www.pfcindia.com

GSTIN 07AAACP1570H1ZM

दिनांक / Dated : 12/05/2023

Identified Loan

संदर्भ सं./ Ref. No 04:06: (624):2023-2024

MR. C.D.GOGOI

CHIEF GENERAL MANAGER (F&A)

ASSAM POWER GENERATION CORPORATION LTD.
ASSAM POWER GENERATION CORPORATION LIMITED,
3RD FLOOR, BIJULEE BHAVAN,
PALTAN BAZAR, GUWAHATI-781 001
ASSAM

प्रिय महोदय/महोदया / Dear Sir/Madam,

निम्नलिखित ऋणों के लिए दिनांक 15/05/2023 को मूलधन, ब्याज, सब्सिडी में कटौती, प्रतिबद्धता प्रभार, इत्यादि की किश्तों का भुगतान देय है:-

The instalments of Principal, Interest, Reduction in Subsidy, Commitment Charges ect. are due for payment on or before 15/05/2023 as per details given below :

The Summary of Dues is as under:

Due for the current month
(+)Overdue of Previous demands - if any
(+)Interest & Penal Interest on overdue

Total Amount to be paid

73,262
0
0
73,262

* रुपये 50 करोड़ और उससे अधिक के किसी भी भुगतान के लिए पीएफसी एलईआई 3358003Q6D9LIJJZ1614 इंगित करें।

Quote **PFC LEI 3358003Q6D9LIJJZ1614** for any payment of Rs.50 cr and above.

** पीएफसी को भुगतान करते समय कृपया बैंक कथन में **"APGCL - 624"** अंकित करें।

Kindly Indicate "APGCL - 624" in Bank Narration while making all the payments to PFC.

क) कृपया नोट करें कि देय राशि का भुगतान न करने पर , किसी ऋण स्वाते को एन पी ए के रूप में वर्गीकृत करने की अवधि अब 90 दिन कर दी गई है ।

a) Kindly note that, the period for classifying a loan account as NPA/Stage 3 on account of non-payment of dues has been reduced to 90 days.

ख) उपर्युक्त पूरी राशि जमा करानी होगी तथा देर से किए गए भुगतान पर यथा लागू दंडस्वरूप ब्याज तथा ब्याज पर ब्याज प्रभारित किया जाएगा। अपेक्षित स्पष्टीकरण, यदि कोई है, बाद में प्राप्त किया जा सकता है। भुगतान संबंधी अनुदेश तथा गणना इसके साथ संलग्न हैं।

b) The above amount is to be remitted in full and penal interest/Int on Int. as applicable shall be charged for delayed and short payments. Clarifications required, if any, may be sought subsequently. Payment instructions and calculations are enclosed herewith.

ग) यह मांग पत्र आपको शिष्टाचारवश भेजा जा रहा है। मांग सूचना की प्राप्ति न होना/ अन्य कोई गलती विलंब से भुगतान करने/भुगतान न करने का अधिकार नहीं देती तथा ऋणकर्ता को उनके

c) This Demand Notice is being sent as a matter of courtesy. Non-Receipt of Demand Notice/any mistake does not give any right for late payment/non payment and will not absolve from the obligations of Borrower.

घ) इसके अतिरिक्त, यह भी निवेदन है कि, ऋण-कर्ता 11.30 बजे से पूर्व पीएफसी खाते में क्रेडिट करना सुनिश्चित करें और जिस भी विधि से भुगतान राशि जमा कराई हो, उसकी सूचना फैंक्स/ई मेल के द्वारा भी दें।

d) Further it is requested that, **THE BORROWER MAY ENSURE CREDIT TO PFC's A/C BEFORE 11.30 AM.** Please also inform the same by Fax /email regarding remittances.

भूल-चूक लेनी देनी।

Errors and Omissions are excepted.

धन्यवाद | Thanking you,

भवदीय, Yours faithfully,

पावर फाइनेंस कॉर्पोरेशन लिमिटेड के लिए / FOR POWER FINANCE CORPORATION LIMITED

D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY)

LOAN RECOVERY UNIT

Copy To :

MR NAWJIT BARMAN

ASSAM POWER GENERATION CORPORATION LTD.

FINANCE OFFICER

ASSAM POWER GENERATION CORPORATION LIMITED,

3RD FLOOR, BIJULEE BHAVAN,

PALTAN BAZAR, GUWAHATI-781 001

ASSAM

भुगतान अनुदेश / PAYMENT INSTRUCTIONS

1. ऋणकर्ताओं द्वारा देय तिथि पर सभी प्रकार का संबंधित भुगतान निम्नानुसार निगम के खाते में किया जाए:

1.All monies payable by the borrower to the Corporation shall be paid on due dates of the relevant payments to the Corporation's Accounts as given below:

1 Account No. 00030350000790 of HDFC Bank

K G Marg, New Delhi

(IFSC code HDFC00000003)

2. पीएफसी ऋणकर्ताओं द्वारा देय राशि का भुगतान ई-भुगतान/आरटीजीएस प्रणाली द्वारा किए जाने को प्राथमिकता देता है तथा प्रोत्साहित करता है।

2.PFC would prefer and encourage the Borrowers in remitting the dues through e-Payment/ RTGS System, For which you may like to take up with your Bankers.

3 ऋणकर्ता पूर्णतः सुनिश्चित करें कि देय तिथि पर निगम के खाते में भुगतान कर दिया गया है।

3.The Borrower will fully ensure that the monies are duly credited on the due dates to the Corporations's above said Accounts.

4 ऋणदाता के पक्ष में देय संबंधित भुगतान तब अदा माना जाएगा यदि वह राशि देय तिथि को निगम के खाते में जमा हो जाएगी।

4.The amount due from the borrower on the due dates of the relevant payments will be construed to have been paid only if such amount is duly credited to the Corporation's said Accounts on the due date.

5 देय राशि का भुगतान देय तिथि पर न होने की स्थिति में, इसे ऋण की शर्तों में चूक माना जयेगा तथा ऋणकर्ता चूक की तारीख तक ऋण की शर्तों के अनुसार दंडस्वरूप ब्याज का भुगतान करने के लिये उत्तरदायी होगा।

5.In the event the amount due is not credited to the said Accounts on the due dates of the relevant payments, such non-payment will constitute a default within the terms of the loan and the borrower will be liable to pay penal interest from the date of default till the date on which the amount is duly credited to the said accounts calculated at the rate and in the manner as specified in terms of the sanction of loan.

6 कृपया नोट करें कि पीएफसी नई दिल्ली का GSTIN 07AAACP1570H1ZM है।

6.GSTIN of PFC New Delhi is 07AAACP1570H1ZM which may please be updated in Your records.

7 उक्त पर पत्राचार तथा अन्य कोई स्पष्टीकरण निम्नलिखित अधिकारियों से प्राप्त किया जा सकता है।

7.Correspondences on the above, and any clarification that may be required may be addressed to :

नाम पदनाम

फोन/फैक्स/ई मेल

i) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

ii) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

iii) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

ऋण सं.	किश्त सं.	मूलधन	ब्याज	सब्सिडी में कटौती	प्रतिबद्धता प्रभार	Moratorium	Int.	जीएसटी कर	योग
LOAN NO	INST NO	PRINCIPAL	INTEREST	RED. SUBSIDY COMM.	CHARGE	Int.	due to Due_dt shifting	CGSTSGSTIGST	TOTAL (')
62401001	0	0	0	0	0	0	0	0	0
62404001	0	0	73,262	0	0	0	0	0	73,262
योग /TOTAL :		0	73,262	0	0	0	0	0	73,262

** This is not an Invoice

पंजीकृत कार्यालय:- उर्जा निधि, 1 बाराखंबा लेन, नई दिल्ली
Regd.Office:Urja Nidhi, 1,Barakhamba Lane, New Delhi-110001
फोन: /Phone: 23456000, फैक्स:/FAX:(11)23456292
E-Mail:loanrecovery@pfcindia.com Website:www.pfcindia.com

GSTIN 07AAACP1570H1ZM

दिनांक / Dated : 08/05/2023

Identified Loan

संदर्भ सं./ Ref. No 04:06: (624):2023-2024

MR. C.D.GOGOI

CHIEF GENERAL MANAGER (F&A)

ASSAM POWER GENERATION CORPORATION LTD.
ASSAM POWER GENERATION CORPORATION LIMITED,
3RD FLOOR, BIJULEE BHAVAN,
PALTAN BAZAR, GUWAHATI-781 001
ASSAM

प्रिय महोदय/महोदया / Dear Sir/Madam,

निम्नलिखित ऋणों के लिए दिनांक 10/05/2023 को मूलधन, ब्याज, सब्सिडी में कटौती, प्रतिबद्धता प्रभार, इत्यादि की किश्तों का भुगतान देय है:-

The instalments of Principal, Interest, Reduction in Subsidy, Commitment Charges ect. are due for payment on or before 10/05/2023 as per details given below :

The Summary of Dues is as under:

Due for the current month
(+)Overdue of Previous demands - if any
(+)Interest & Penal Interest on overdue

Total Amount to be paid

3,00,93,691
0
0
3,00,93,691

* रुपये 50 करोड़ और उससे अधिक के किसी भी भुगतान के लिए पीएफसी एलईआई 3358003Q6D9LIJJZ1614 इंगित करें।

Quote **PFC LEI 3358003Q6D9LIJJZ1614** for any payment of Rs.50 cr and above.

** पीएफसी को भुगतान करते समय कृपया बैंक कथन में **"APGCL - 624"** अंकित करें।

Kindly Indicate "APGCL - 624" in Bank Narration while making all the payments to PFC.

क) कृपया नोट करें कि देय राशि का भुगतान न करने पर , किसी ऋण स्वाते को एन पी ए के रूप में वर्गीकृत करने की अवधि अब 90 दिन कर दी गई है ।

a) Kindly note that, the period for classifying a loan account as NPA/Stage 3 on account of non-payment of dues has been reduced to 90 days.

ख) उपर्युक्त पूरी राशि जमा करानी होगी तथा देर से किए गए भुगतान पर यथा लागू दंडस्वरूप ब्याज तथा ब्याज पर ब्याज प्रभारित किया जाएगा। अपेक्षित स्पष्टीकरण, यदि कोई है, बाद में प्राप्त किया जा सकता है। भुगतान संबंधी अनुदेश तथा गणना इसके साथ संलग्न हैं।

b) The above amount is to be remitted in full and penal interest/Int on Int. as applicable shall be charged for delayed and short payments. Clarifications required, if any, may be sought subsequently. Payment instructions and calculations are enclosed herewith.

ग) यह मांग पत्र आपको शिष्टाचारवश भेजा जा रहा है। मांग सूचना की प्राप्ति न होना/ अन्य कोई गलती विलंब से भुगतान करने/भुगतान न करने का अधिकार नहीं देती तथा ऋणकर्ता को उनके

c) This Demand Notice is being sent as a matter of courtesy. Non-Receipt of Demand Notice/any mistake does not give any right for late payment/non payment and will not absolve from the obligations of Borrower.

घ) इसके अतिरिक्त, यह भी निवेदन है कि, ऋण-कर्ता 11.30 बजे से पूर्व पीएफसी खाते में क्रेडिट करना सुनिश्चित करें और जिस भी विधि से भुगतान राशि जमा कराई हो, उसकी सूचना फैंक्स/ई मेल के द्वारा भी दें।

d) Further it is requested that, **THE BORROWER MAY ENSURE CREDIT TO PFC's A/C BEFORE 11.30 AM.** Please also inform the same by Fax /email regarding remittances.

भूल-चूक लेनी देनी।

Errors and Omissions are excepted.

धन्यवाद | Thanking you,

भवदीय, Yours faithfully,

पावर फाइनेंस कॉर्पोरेशन लिमिटेड के लिए / FOR POWER FINANCE CORPORATION LIMITED

D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY)

LOAN RECOVERY UNIT

Copy To :

MR NAWJIT BARMAN

ASSAM POWER GENERATION CORPORATION LTD.

FINANCE OFFICER

ASSAM POWER GENERATION CORPORATION LIMITED,

3RD FLOOR, BIJULEE BHAVAN,

PALTAN BAZAR, GUWAHATI-781 001

ASSAM

भुगतान अनुदेश / PAYMENT INSTRUCTIONS

1. ऋणकर्ताओं द्वारा देय तिथि पर सभी प्रकार का संबंधित भुगतान निम्नानुसार निगम के खाते में किया जाए:

1.All monies payable by the borrower to the Corporation shall be paid on due dates of the relevant payments to the Corporation's Accounts as given below:

1 Account No. 00030350000790 of HDFC Bank

K G Marg, New Delhi

(IFSC code HDFC00000003)

2. पीएफसी ऋणकर्ताओं द्वारा देय राशि का भुगतान ई-भुगतान/आरटीजीएस प्रणाली द्वारा किए जाने को प्राथमिकता देता है तथा प्रोत्साहित करता है।

2.PFC would prefer and encourage the Borrowers in remitting the dues through e-Payment/ RTGS System, For which you may like to take up with your Bankers.

3 ऋणकर्ता पूर्णतः सुनिश्चित करें कि देय तिथि पर निगम के खाते में भुगतान कर दिया गया है।

3.The Borrower will fully ensure that the monies are duly credited on the due dates to the Corporations's above said Accounts.

4 ऋणदाता के पक्ष में देय संबंधित भुगतान तब अदा माना जाएगा यदि वह राशि देय तिथि को निगम के खाते में जमा हो जाएगी।

4.The amount due from the borrower on the due dates of the relevant payments will be construed to have been paid only if such amount is duly credited to the Corporation's said Accounts on the due date.

5 देय राशि का भुगतान देय तिथि पर न होने की स्थिति में, इसे ऋण की शर्तों में चूक माना जयेगा तथा ऋणकर्ता चूक की तारीख तक ऋण की शर्तों के अनुसार दंडस्वरूप ब्याज का भुगतान करने के लिये उत्तरदायी होगा।

5.In the event the amount due is not credited to the said Accounts on the due dates of the relevant payments, such non-payment will constitute a default within the terms of the loan and the borrower will be liable to pay penal interest from the date of default till the date on which the amount is duly credited to the said accounts calculated at the rate and in the manner as specified in terms of the sanction of loan.

6 कृपया नोट करें कि पीएफसी नई दिल्ली का GSTIN 07AAACP1570H1ZM है।

6.GSTIN of PFC New Delhi is 07AAACP1570H1ZM which may please be updated in Your records.

7 उक्त पर पत्राचार तथा अन्य कोई स्पष्टीकरण निम्नलिखित अधिकारियों से प्राप्त किया जा सकता है।

7.Correspondences on the above, and any clarification that may be required may be addressed to :

नाम पदनाम

फोन/फैक्स/ई मेल

i) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

ii) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

iii) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

ऋण सं.	किश्त सं.	मूलधन	ब्याज	सब्सिडी में कटौती	प्रतिबद्धता प्रभार	Moratorium	Int.	जीएसटी कर	योग
LOAN NO	INST NO	PRINCIPAL	INTEREST	RED. SUBSIDY	COMM. CHARGE	Int.	due to Due_dt shifting	CGSTSGSTIGST	TOTAL (')
62401003	0	0	3,00,93,691	0	0	0	0	0	3,00,93,691
योग /TOTAL :		0	3,00,93,691	0	0	0	0	0	3,00,93,691

** This is not an Invoice

पंजीकृत कार्यालय:- उर्जा निधि, 1 बाराखंबा लेन, नई दिल्ली
Regd.Office:Urja Nidhi, 1,Barakhamba Lane, New Delhi-110001
फोन: /Phone: 23456000, फैक्स:/FAX:(11)23456292
E-Mail:loanrecovery@pfcindia.com Website:www.pfcindia.com

GSTIN 07AAACP1570H1ZM

दिनांक / Dated : 12/06/2023

Identified Loan

संदर्भ सं./ Ref. No 04:06: (624):2023-2024

MR. C.D.GOGOI

CHIEF GENERAL MANAGER (F&A)

ASSAM POWER GENERATION CORPORATION LTD.
ASSAM POWER GENERATION CORPORATION LIMITED,
3RD FLOOR, BIJULEE BHAVAN,
PALTAN BAZAR, GUWAHATI-781 001
ASSAM

प्रिय महोदय/महोदया / Dear Sir/Madam,

निम्नलिखित ऋणों के लिए दिनांक 15/06/2023 को मूलधन, ब्याज, सब्सिडी में कटौती, प्रतिबद्धता प्रभार, इत्यादि की किश्तों का भुगतान देय है:-

The instalments of Principal, Interest, Reduction in Subsidy, Commitment Charges ect. are due for payment on or before 15/06/2023 as per details given below :

The Summary of Dues is as under:

Due for the current month
(+)Overdue of Previous demands - if any
(+)Interest & Penal Interest on overdue

Total Amount to be paid

75,705
0
0
75,705

* रुपये 50 करोड़ और उससे अधिक के किसी भी भुगतान के लिए पीएफसी एलईआई 3358003Q6D9LIJJZ1614 इंगित करें।

Quote **PFC LEI 3358003Q6D9LIJJZ1614** for any payment of Rs.50 cr and above.

** पीएफसी को भुगतान करते समय कृपया बैंक कथन में **"APGCL - 624"** अंकित करें।

Kindly Indicate "APGCL - 624" in Bank Narration while making all the payments to PFC.

क) कृपया नोट करें कि देय राशि का भुगतान न करने पर , किसी ऋण स्वाते को एन पी ए के रूप में वर्गीकृत करने की अवधि अब 90 दिन कर दी गई है ।

a) Kindly note that, the period for classifying a loan account as NPA/Stage 3 on account of non-payment of dues has been reduced to 90 days.

ख) उपर्युक्त पूरी राशि जमा करानी होगी तथा देर से किए गए भुगतान पर यथा लागू दंडस्वरूप ब्याज तथा ब्याज पर ब्याज प्रभारित किया जाएगा। अपेक्षित स्पष्टीकरण, यदि कोई है, बाद में प्राप्त किया जा सकता है। भुगतान संबंधी अनुदेश तथा गणना इसके साथ संलग्न हैं।

b) The above amount is to be remitted in full and penal interest/Int on Int. as applicable shall be charged for delayed and short payments. Clarifications required, if any, may be sought subsequently. Payment instructions and calculations are enclosed herewith.

ग) यह मांग पत्र आपको शिष्टाचारवश भेजा जा रहा है। मांग सूचना की प्राप्ति न होना/ अन्य कोई गलती विलंब से भुगतान करने/भुगतान न करने का अधिकार नहीं देती तथा ऋणकर्ता को उनके

c) This Demand Notice is being sent as a matter of courtesy. Non-Receipt of Demand Notice/any mistake does not give any right for late payment/non payment and will not absolve from the obligations of Borrower.

घ) इसके अतिरिक्त, यह भी निवेदन है कि, ऋण-कर्ता 11.30 बजे से पूर्व पीएफसी खाते में क्रेडिट करना सुनिश्चित करें और जिस भी विधि से भुगतान राशि जमा कराई हो, उसकी सूचना फैंक्स/ई मेल के द्वारा भी दें।

d) Further it is requested that, **THE BORROWER MAY ENSURE CREDIT TO PFC's A/C BEFORE 11.30 AM.** Please also inform the same by Fax /email regarding remittances.

भूल-चूक लेनी देनी।

Errors and Omissions are excepted.

धन्यवाद | Thanking you,

भवदीय, Yours faithfully,

पावर फाइनेंस कॉर्पोरेशन लिमिटेड के लिए / FOR POWER FINANCE CORPORATION LIMITED

D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY)

LOAN RECOVERY UNIT

Copy To :

MR NAWJIT BARMAN

ASSAM POWER GENERATION CORPORATION LTD.

FINANCE OFFICER

ASSAM POWER GENERATION CORPORATION LIMITED,

3RD FLOOR, BIJULEE BHAVAN,

PALTAN BAZAR, GUWAHATI-781 001

ASSAM

भुगतान अनुदेश / PAYMENT INSTRUCTIONS

1. ऋणकर्ताओं द्वारा देय तिथि पर सभी प्रकार का संबंधित भुगतान निम्नानुसार निगम के खाते में किया जाए:

1.All monies payable by the borrower to the Corporation shall be paid on due dates of the relevant payments to the Corporation's Accounts as given below:

1 Account No. 00030350000790 of HDFC Bank

K G Marg, New Delhi

(IFSC code HDFC00000003)

2. पीएफसी ऋणकर्ताओं द्वारा देय राशि का भुगतान ई-भुगतान/आरटीजीएस प्रणाली द्वारा किए जाने को प्राथमिकता देता है तथा प्रोत्साहित करता है।

2.PFC would prefer and encourage the Borrowers in remitting the dues through e-Payment/ RTGS System, For which you may like to take up with your Bankers.

3 ऋणकर्ता पूर्णतः सुनिश्चित करें कि देय तिथि पर निगम के खाते में भुगतान कर दिया गया है।

3.The Borrower will fully ensure that the monies are duly credited on the due dates to the Corporations's above said Accounts.

4 ऋणदाता के पक्ष में देय संबंधित भुगतान तब अदा माना जाएगा यदि वह राशि देय तिथि को निगम के खाते में जमा हो जाएगी।

4.The amount due from the borrower on the due dates of the relevant payments will be construed to have been paid only if such amount is duly credited to the Corporation's said Accounts on the due date.

5 देय राशि का भुगतान देय तिथि पर न होने की स्थिति में, इसे ऋण की शर्तों में चूक माना जायेगा तथा ऋणकर्ता चूक की तारीख तक ऋण की शर्तों के अनुसार दंडस्वरूप ब्याज का भुगतान करने के लिये उत्तरदायी होगा।

5.In the event the amount due is not credited to the said Accounts on the due dates of the relevant payments, such non-payment will constitute a default within the terms of the loan and the borrower will be liable to pay penal interest from the date of default till the date on which the amount is duly credited to the said accounts calculated at the rate and in the manner as specified in terms of the sanction of loan.

6 कृपया नोट करें कि पीएफसी नई दिल्ली का GSTIN 07AAACP1570H1ZM है।

6.GSTIN of PFC New Delhi is 07AAACP1570H1ZM which may please be updated in Your records.

7 उक्त पर पत्राचार तथा अन्य कोई स्पष्टीकरण निम्नलिखित अधिकारियों से प्राप्त किया जा सकता है।

7.Correspondences on the above, and any clarification that may be required may be addressed to :

नाम पदनाम

फोन/फैक्स/ई मेल

i) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

ii) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

iii) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

ऋण सं.	किश्त सं.	मूलधन	ब्याज	सब्सिडी में कटौती	प्रतिबद्धता प्रभार	Moratorium	Int.	जीएसटी कर	योग
LOAN NO	INST NO	PRINCIPAL	INTEREST	RED. SUBSIDY COMM.	CHARGE	Int.	due to Due_dt shifting	CGSTSGSTIGST	TOTAL (₹)
62404001	0	0	75,705	0	0	0	0	0	75,705
योग /TOTAL :		0	75,705	0	0	0	0	0	75,705

** This is not an Invoice

पंजीकृत कार्यालय:- उर्जा निधि, 1 बाराखंबा लेन, नई दिल्ली
Regd.Office:Urja Nidhi, 1,Barakhamba Lane, New Delhi-110001
फोन: /Phone: 23456000, फैक्स:/FAX:(11)23456292
E-Mail:loanrecovery@pfcindia.com Website:www.pfcindia.com

GSTIN 07AAACP1570H1ZM

दिनांक / Dated : 07/06/2023

Identified Loan

संदर्भ सं./ Ref. No 04:06: (624):2023-2024

MR. C.D.GOGOI

CHIEF GENERAL MANAGER (F&A)

ASSAM POWER GENERATION CORPORATION LTD.
ASSAM POWER GENERATION CORPORATION LIMITED,
3RD FLOOR, BIJULEE BHAVAN,
PALTAN BAZAR, GUWAHATI-781 001
ASSAM

प्रिय महोदय/महोदया / Dear Sir/Madam,

निम्नलिखित ऋणों के लिए दिनांक 12/06/2023 को मूलधन, ब्याज, सब्सिडी में कटौती, प्रतिबद्धता प्रभार, इत्यादि की किश्तों का भुगतान देय है:-

The instalments of Principal, Interest, Reduction in Subsidy, Commitment Charges ect. are due for payment on or before 12/06/2023 as per details given below :

The Summary of Dues is as under:

Due for the current month
(+)Overdue of Previous demands - if any
(+)Interest & Penal Interest on overdue

Total Amount to be paid

3,31,03,060
0
0
3,31,03,060

* रुपये 50 करोड़ और उससे अधिक के किसी भी भुगतान के लिए पीएफसी एलईआई 3358003Q6D9LIJJZ1614 इंगित करें।

Quote **PFC LEI 3358003Q6D9LIJJZ1614** for any payment of Rs.50 cr and above.

** पीएफसी को भुगतान करते समय कृपया बैंक कथन में "APGCL - 624" अंकित करें।

Kindly Indicate "APGCL - 624" in Bank Narration while making all the payments to PFC.

क) कृपया नोट करें कि देय राशि का भुगतान न करने पर , किसी ऋण स्वाते को एन पी ए के रूप में वर्गीकृत करने की अवधि अब 90 दिन कर दी गई है ।

a) Kindly note that, the period for classifying a loan account as NPA/Stage 3 on account of non-payment of dues has been reduced to 90 days.

ख) उपर्युक्त पूरी राशि जमा करानी होगी तथा देर से किए गए भुगतान पर यथा लागू दंडस्वरूप ब्याज तथा ब्याज पर ब्याज प्रभारित किया जाएगा। अपेक्षित स्पष्टीकरण, यदि कोई है, बाद में प्राप्त किया जा सकता है। भुगतान संबंधी अनुदेश तथा गणना इसके साथ संलग्न हैं।

b) The above amount is to be remitted in full and penal interest/Int on Int. as applicable shall be charged for delayed and short payments. Clarifications required, if any, may be sought subsequently. Payment instructions and calculations are enclosed herewith.

ग) यह मांग पत्र आपको शिष्टाचारवश भेजा जा रहा है। मांग सूचना की प्राप्ति न होना/ अन्य कोई गलती विलंब से भुगतान करने/भुगतान न करने का अधिकार नहीं देती तथा ऋणकर्ता को उनके

c) This Demand Notice is being sent as a matter of courtesy. Non-Receipt of Demand Notice/any mistake does not give any right for late payment/non payment and will not absolve from the obligations of Borrower.

घ) इसके अतिरिक्त, यह भी निवेदन है कि, ऋण-कर्ता 11.30 बजे से पूर्व पीएफसी खाते में क्रेडिट करना सुनिश्चित करें और जिस भी विधि से भुगतान राशि जमा कराई हो, उसकी सूचना फैंक्स/ई मेल के द्वारा भी दें।

d) Further it is requested that, **THE BORROWER MAY ENSURE CREDIT TO PFC's A/C BEFORE 11.30 AM.** Please also inform the same by Fax /email regarding remittances.

भूल-चूक लेनी देनी।

Errors and Omissions are excepted.

धन्यवाद | Thanking you,

भवदीय, Yours faithfully,

पावर फाइनेंस कॉर्पोरेशन लिमिटेड के लिए / FOR POWER FINANCE CORPORATION LIMITED

D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY)

LOAN RECOVERY UNIT

Copy To :

MR NAWJIT BARMAN

ASSAM POWER GENERATION CORPORATION LTD.

FINANCE OFFICER

ASSAM POWER GENERATION CORPORATION LIMITED,

3RD FLOOR, BIJULEE BHAVAN,

PALTAN BAZAR, GUWAHATI-781 001

ASSAM

भुगतान अनुदेश / PAYMENT INSTRUCTIONS

1. ऋणकर्ताओं द्वारा देय तिथि पर सभी प्रकार का संबंधित भुगतान निम्नानुसार निगम के खाते में किया जाए:

1.All monies payable by the borrower to the Corporation shall be paid on due dates of the relevant payments to the Corporation's Accounts as given below:

1 Account No. 00030350000790 of HDFC Bank

K G Marg, New Delhi

(IFSC code HDFC00000003)

2. पीएफसी ऋणकर्ताओं द्वारा देय राशि का भुगतान ई-भुगतान/आरटीजीएस प्रणाली द्वारा किए जाने को प्राथमिकता देता है तथा प्रोत्साहित करता है।

2.PFC would prefer and encourage the Borrowers in remitting the dues through e-Payment/ RTGS System, For which you may like to take up with your Bankers.

3 ऋणकर्ता पूर्णतः सुनिश्चित करें कि देय तिथि पर निगम के खाते में भुगतान कर दिया गया है।

3.The Borrower will fully ensure that the monies are duly credited on the due dates to the Corporations's above said Accounts.

4 ऋणदाता के पक्ष में देय संबंधित भुगतान तब अदा माना जाएगा यदि वह राशि देय तिथि को निगम के खाते में जमा हो जाएगी।

4.The amount due from the borrower on the due dates of the relevant payments will be construed to have been paid only if such amount is duly credited to the Corporation's said Accounts on the due date.

5 देय राशि का भुगतान देय तिथि पर न होने की स्थिति में, इसे ऋण की शर्तों में चूक माना जायेगा तथा ऋणकर्ता चूक की तारीख तक ऋण की शर्तों के अनुसार दंडस्वरूप ब्याज का भुगतान करने के लिये उत्तरदायी होगा।

5.In the event the amount due is not credited to the said Accounts on the due dates of the relevant payments, such non-payment will constitute a default within the terms of the loan and the borrower will be liable to pay penal interest from the date of default till the date on which the amount is duly credited to the said accounts calculated at the rate and in the manner as specified in terms of the sanction of loan.

6 कृपया नोट करें कि पीएफसी नई दिल्ली का GSTIN 07AAACP1570H1ZM है।

6.GSTIN of PFC New Delhi is 07AAACP1570H1ZM which may please be updated in Your records.

7 उक्त पर पत्राचार तथा अन्य कोई स्पष्टीकरण निम्नलिखित अधिकारियों से प्राप्त किया जा सकता है।

7.Correspondences on the above, and any clarification that may be required may be addressed to :

नाम पदनाम

फोन/फैक्स/ई मेल

i) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

ii) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

iii) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

ऋण सं.	किश्त सं.	मूलधन	ब्याज	सब्सिडी में कटौती	प्रतिबद्धता प्रभार	Moratorium	Int.	जीएसटी कर	योग
LOAN NO	INST NO	PRINCIPAL	INTEREST	RED. SUBSIDY COMM.	CHARGE	Int.	due to Due_dt shifting	CGSTSGSTIGST	TOTAL (₹)
62401003	0	0	3,31,03,060	0	0	0	0	0	3,31,03,060
योग /TOTAL :		0	3,31,03,060	0	0	0	0	0	3,31,03,060

** This is not an Invoice

पंजीकृत कार्यालय:- उर्जा निधि, 1 बाराखंबा लेन, नई दिल्ली
Regd.Office:Urja Nidhi, 1,Barakhamba Lane, New Delhi-110001
फोन: /Phone: 23456000, फैक्स:/FAX:(11)23456292
E-Mail:loanrecovery@pfcindia.com Website:www.pfcindia.com

GSTIN 07AAACP1570H1ZM

दिनांक / Dated : 12/07/2023

Identified Loan

संदर्भ सं./ Ref. No 04:06: (624):2023-2024

MR. C.D.GOGOI

CHIEF GENERAL MANAGER (F&A)

ASSAM POWER GENERATION CORPORATION LTD.
ASSAM POWER GENERATION CORPORATION LIMITED,
3RD FLOOR, BIJULEE BHAVAN,
PALTAN BAZAR, GUWAHATI-781 001
ASSAM

प्रिय महोदय/महोदया / Dear Sir/Madam,

निम्नलिखित ऋणों के लिए दिनांक 15/07/2023 को मूलधन, ब्याज, सब्सिडी में कटौती, प्रतिबद्धता प्रभार, इत्यादि की किश्तों का भुगतान देय है:-

The instalments of Principal, Interest, Reduction in Subsidy, Commitment Charges ect. are due for payment on or before 15/07/2023 as per details given below :

The Summary of Dues is as under:

Due for the current month
(+)Overdue of Previous demands - if any
(+)Interest & Penal Interest on overdue

Total Amount to be paid

31,20,650
0
0
31,20,650

* रुपये 50 करोड़ और उससे अधिक के किसी भी भुगतान के लिए पीएफसी एलईआई 3358003Q6D9LIJJZ1614 इंगित करें।

Quote **PFC LEI 3358003Q6D9LIJJZ1614** for any payment of Rs.50 cr and above.

** पीएफसी को भुगतान करते समय कृपया बैंक कथन में "APGCL - 624" अंकित करें।

Kindly Indicate "APGCL - 624" in Bank Narration while making all the payments to PFC.

क) कृपया नोट करें कि देय राशि का भुगतान न करने पर , किसी ऋण स्वाते को एन पी ए के रूप में वर्गीकृत करने की अवधि अब 90 दिन कर दी गई है ।

a) Kindly note that, the period for classifying a loan account as NPA/Stage 3 on account of non-payment of dues has been reduced to 90 days.

ख) उपर्युक्त पूरी राशि जमा करानी होगी तथा देर से किए गए भुगतान पर यथा लागू दंडस्वरूप ब्याज तथा ब्याज पर ब्याज प्रभारित किया जाएगा। अपेक्षित स्पष्टीकरण, यदि कोई है, बाद में प्राप्त किया जा सकता है। भुगतान संबंधी अनुदेश तथा गणना इसके साथ संलग्न हैं।

b) The above amount is to be remitted in full and penal interest/Int on Int. as applicable shall be charged for delayed and short payments. Clarifications required, if any, may be sought subsequently. Payment instructions and calculations are enclosed herewith.

ग) यह मांग पत्र आपको शिष्टाचारवश भेजा जा रहा है। मांग सूचना की प्राप्ति न होना/ अन्य कोई गलती विलंब से भुगतान करने/भुगतान न करने का अधिकार नहीं देती तथा ऋणकर्ता को उनके

c) This Demand Notice is being sent as a matter of courtesy. Non-Receipt of Demand Notice/any mistake does not give any right for late payment/non payment and will not absolve from the obligations of Borrower.

घ) इसके अतिरिक्त, यह भी निवेदन है कि, ऋण-कर्ता 11.30 बजे से पूर्व पीएफसी खाते में क्रेडिट करना सुनिश्चित करें और जिस भी विधि से भुगतान राशि जमा कराई हो, उसकी सूचना फैंक्स/ई मेल के द्वारा भी दें।

d) Further it is requested that, **THE BORROWER MAY ENSURE CREDIT TO PFC's A/C BEFORE 11.30 AM.** Please also inform the same by Fax /email regarding remittances.

भूल-चूक लेनी देनी।

Errors and Omissions are excepted.

धन्यवाद | Thanking you,

भवदीय, Yours faithfully,

पावर फाइनेंस कॉर्पोरेशन लिमिटेड के लिए / FOR POWER FINANCE CORPORATION LIMITED

D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY)

LOAN RECOVERY UNIT

Copy To :

MR NAWJIT BARMAN

ASSAM POWER GENERATION CORPORATION LTD.

FINANCE OFFICER

ASSAM POWER GENERATION CORPORATION LIMITED,

3RD FLOOR, BIJULEE BHAVAN,

PALTAN BAZAR, GUWAHATI-781 001

ASSAM

भुगतान अनुदेश / PAYMENT INSTRUCTIONS

1. ऋणकर्ताओं द्वारा देय तिथि पर सभी प्रकार का संबंधित भुगतान निम्नानुसार निगम के खाते में किया जाए:

1.All monies payable by the borrower to the Corporation shall be paid on due dates of the relevant payments to the Corporation's Accounts as given below:

1 Account No. 00030350000790 of HDFC Bank

K G Marg, New Delhi

(IFSC code HDFC00000003)

2. पीएफसी ऋणकर्ताओं द्वारा देय राशि का भुगतान ई-भुगतान/आरटीजीएस प्रणाली द्वारा किए जाने को प्राथमिकता देता है तथा प्रोत्साहित करता है।

2.PFC would prefer and encourage the Borrowers in remitting the dues through e-Payment/ RTGS System, For which you may like to take up with your Bankers.

3 ऋणकर्ता पूर्णतः सुनिश्चित करें कि देय तिथि पर निगम के खाते में भुगतान कर दिया गया है।

3.The Borrower will fully ensure that the monies are duly credited on the due dates to the Corporations's above said Accounts.

4 ऋणदाता के पक्ष में देय संबंधित भुगतान तब अदा माना जाएगा यदि वह राशि देय तिथि को निगम के खाते में जमा हो जाएगी।

4.The amount due from the borrower on the due dates of the relevant payments will be construed to have been paid only if such amount is duly credited to the Corporation's said Accounts on the due date.

5 देय राशि का भुगतान देय तिथि पर न होने की स्थिति में, इसे ऋण की शर्तों में चूक माना जयेगा तथा ऋणकर्ता चूक की तारीख तक ऋण की शर्तों के अनुसार दंडस्वरूप ब्याज का भुगतान करने के लिये उत्तरदायी होगा।

5.In the event the amount due is not credited to the said Accounts on the due dates of the relevant payments, such non-payment will constitute a default within the terms of the loan and the borrower will be liable to pay penal interest from the date of default till the date on which the amount is duly credited to the said accounts calculated at the rate and in the manner as specified in terms of the sanction of loan.

6 कृपया नोट करें कि पीएफसी नई दिल्ली का GSTIN 07AAACP1570H1ZM है।

6.GSTIN of PFC New Delhi is 07AAACP1570H1ZM which may please be updated in Your records.

7 उक्त पर पत्राचार तथा अन्य कोई स्पष्टीकरण निम्नलिखित अधिकारियों से प्राप्त किया जा सकता है।

7.Correspondences on the above, and any clarification that may be required may be addressed to :

नाम पदनाम

फोन/फैक्स/ई मेल

i) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

ii) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

iii) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

ऋण सं.	किश्त सं.	मूलधन	ब्याज	सब्सिडी में कटौती	प्रतिबद्धता प्रभार	Moratorium	Int.	जीएसटी कर	योग
LOAN NO	INST NO	PRINCIPAL	INTEREST	RED. SUBSIDY COMM.	CHARGE	Int.	due to Due_dt shifting	CGSTSGSTIGST	TOTAL (')
62404001	58	30,47,387	73,263	0	0	0	0	0	31,20,650
योग /TOTAL :		30,47,387	73,263	0	0	0	0	0	31,20,650

** This is not an Invoice

पंजीकृत कार्यालय:- उर्जा निधि, 1 बाराखंबा लेन, नई दिल्ली
Regd.Office:Urja Nidhi, 1,Barakhamba Lane, New Delhi-110001
फोन: /Phone: 23456000, फैक्स:/FAX:(11)23456292
E-Mail:loanrecovery@pfcindia.com Website:www.pfcindia.com

GSTIN 07AAACP1570H1ZM

दिनांक / Dated : 06/07/2023

Identified Loan

संदर्भ सं./ Ref. No 04:06: (624):2023-2024

MR. C.D.GOGOI

CHIEF GENERAL MANAGER (F&A)

ASSAM POWER GENERATION CORPORATION LTD.
ASSAM POWER GENERATION CORPORATION LIMITED,
3RD FLOOR, BIJULEE BHAVAN,
PALTAN BAZAR, GUWAHATI-781 001
ASSAM

प्रिय महोदय/महोदया / Dear Sir/Madam,

निम्नलिखित ऋणों के लिए दिनांक 10/07/2023 को मूलधन, ब्याज, सब्सिडी में कटौती, प्रतिबद्धता प्रभार, इत्यादि की किश्तों का भुगतान देय है:-

The instalments of Principal, Interest, Reduction in Subsidy, Commitment Charges ect. are due for payment on or before 10/07/2023 as per details given below :

The Summary of Dues is as under:

Due for the current month
(+)Overdue of Previous demands - if any
(+)Interest & Penal Interest on overdue

Total Amount to be paid

11,56,38,841
0
0
11,56,38,841

* रुपये 50 करोड़ और उससे अधिक के किसी भी भुगतान के लिए पीएफसी एलईआई 3358003Q6D9LIJJZ1614 इंगित करें।

Quote **PFC LEI 3358003Q6D9LIJJZ1614** for any payment of Rs.50 cr and above.

** पीएफसी को भुगतान करते समय कृपया बैंक कथन में **"APGCL - 624"** अंकित करें।

Kindly Indicate "APGCL - 624" in Bank Narration while making all the payments to PFC.

क) कृपया नोट करें कि देय राशि का भुगतान न करने पर, किसी ऋण स्वाते को एन पी ए के रूप में वर्गीकृत करने की अवधि अब 90 दिन कर दी गई है।

a) Kindly note that, the period for classifying a loan account as NPA/Stage 3 on account of non-payment of dues has been reduced to 90 days.

ख) उपर्युक्त पूरी राशि जमा करानी होगी तथा देर से किए गए भुगतान पर यथा लागू दंडस्वरूप ब्याज तथा ब्याज पर ब्याज प्रभारित किया जाएगा। अपेक्षित स्पष्टीकरण, यदि कोई है, बाद में प्राप्त किया जा सकता है। भुगतान संबंधी अनुदेश तथा गणना इसके साथ संलग्न हैं।

b) The above amount is to be remitted in full and penal interest/Int on Int. as applicable shall be charged for delayed and short payments. Clarifications required, if any, may be sought subsequently. Payment instructions and calculations are enclosed herewith.

ग) यह मांग पत्र आपको शिष्टाचारवश भेजा जा रहा है। मांग सूचना की प्राप्ति न होना/ अन्य कोई गलती विलंब से भुगतान करने/भुगतान न करने का अधिकार नहीं देती तथा ऋणकर्ता को उनके

c) This Demand Notice is being sent as a matter of courtesy. Non-Receipt of Demand Notice/any mistake does not give any right for late payment/non payment and will not absolve from the obligations of Borrower.

घ) इसके अतिरिक्त, यह भी निवेदन है कि, ऋण-कर्ता 11.30 बजे से पूर्व पीएफसी खाते में क्रेडिट करना सुनिश्चित करें और जिस भी विधि से भुगतान राशि जमा कराई हो, उसकी सूचना फैंक्स/ई मेल के द्वारा भी दें।

d) Further it is requested that, **THE BORROWER MAY ENSURE CREDIT TO PFC's A/C BEFORE 11.30 AM.** Please also inform the same by Fax /email regarding remittances.

भूल-चूक लेनी देनी।

Errors and Omissions are excepted.

धन्यवाद | Thanking you,

भवदीय, Yours faithfully,

पावर फाइनेंस कॉर्पोरेशन लिमिटेड के लिए / FOR POWER FINANCE CORPORATION LIMITED

D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY)

LOAN RECOVERY UNIT

Copy To :

MR NAWJIT BARMAN

ASSAM POWER GENERATION CORPORATION LTD.

FINANCE OFFICER

ASSAM POWER GENERATION CORPORATION LIMITED,

3RD FLOOR, BIJULEE BHAVAN,

PALTAN BAZAR, GUWAHATI-781 001

ASSAM

भुगतान अनुदेश / PAYMENT INSTRUCTIONS

1. ऋणकर्ताओं द्वारा देय तिथि पर सभी प्रकार का संबंधित भुगतान निम्नानुसार निगम के खाते में किया जाए:

1.All monies payable by the borrower to the Corporation shall be paid on due dates of the relevant payments to the Corporation's Accounts as given below:

1 Account No. 00030350000790 of HDFC Bank

K G Marg, New Delhi

(IFSC code HDFC00000003)

2. पीएफसी ऋणकर्ताओं द्वारा देय राशि का भुगतान ई-भुगतान/आरटीजीएस प्रणाली द्वारा किए जाने को प्राथमिकता देता है तथा प्रोत्साहित करता है।

2.PFC would prefer and encourage the Borrowers in remitting the dues through e-Payment/ RTGS System, For which you may like to take up with your Bankers.

3 ऋणकर्ता पूर्णतः सुनिश्चित करें कि देय तिथि पर निगम के खाते में भुगतान कर दिया गया है।

3.The Borrower will fully ensure that the monies are duly credited on the due dates to the Corporations's above said Accounts.

4 ऋणदाता के पक्ष में देय संबंधित भुगतान तब अदा माना जाएगा यदि वह राशि देय तिथि को निगम के खाते में जमा हो जाएगी।

4.The amount due from the borrower on the due dates of the relevant payments will be construed to have been paid only if such amount is duly credited to the Corporation's said Accounts on the due date.

5 देय राशि का भुगतान देय तिथि पर न होने की स्थिति में, इसे ऋण की शर्तों में चूक माना जायेगा तथा ऋणकर्ता चूक की तारीख तक ऋण की शर्तों के अनुसार दंडस्वरूप ब्याज का भुगतान करने के लिये उत्तरदायी होगा।

5.In the event the amount due is not credited to the said Accounts on the due dates of the relevant payments, such non-payment will constitute a default within the terms of the loan and the borrower will be liable to pay penal interest from the date of default till the date on which the amount is duly credited to the said accounts calculated at the rate and in the manner as specified in terms of the sanction of loan.

6 कृपया नोट करें कि पीएफसी नई दिल्ली का GSTIN 07AAACP1570H1ZM है।

6.GSTIN of PFC New Delhi is 07AAACP1570H1ZM which may please be updated in Your records.

7 उक्त पर पत्राचार तथा अन्य कोई स्पष्टीकरण निम्नलिखित अधिकारियों से प्राप्त किया जा सकता है।

7.Correspondences on the above, and any clarification that may be required may be addressed to :

नाम पदनाम

फोन/फैक्स/ई मेल

i) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

ii) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

iii) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

ऋण सं.	किश्त सं.	मूलधन	ब्याज	सब्सिडी में कटौती	प्रतिबद्धता प्रभार	Moratorium	Int.	जीएसटी कर	योग
LOAN NO	INST NO	PRINCIPAL	INTEREST	RED. SUBSIDY COMM.	CHARGE	Int.	due to Due_dt shifting	CGSTSGSTIGST	TOTAL (₹)
62401003	20	8,75,51,394	2,80,87,447	0	0	0	0	0	11,56,38,841
योग /TOTAL :		8,75,51,394	2,80,87,447	0	0	0	0	0	11,56,38,841

** This is not an Invoice

पंजीकृत कार्यालय:- उर्जा निधि, 1 बाराखंबा लेन, नई दिल्ली
Regd.Office:Urja Nidhi, 1,Barakhamba Lane, New Delhi-110001
फोन: /Phone: 23456000, फैक्स:/FAX:(11)23456292
E-Mail:loanrecovery@pfcindia.com Website:www.pfcindia.com

GSTIN 07AAACP1570H1ZM

दिनांक / Dated : 14/08/2023

Identified Loan

संदर्भ सं./ Ref. No 04:06: (624):2023-2024

MR. C.D.GOGOI

CHIEF GENERAL MANAGER (F&A)

ASSAM POWER GENERATION CORPORATION LTD.
ASSAM POWER GENERATION CORPORATION LIMITED,
3RD FLOOR, BIJULEE BHAVAN,
PALTAN BAZAR, GUWAHATI-781 001
ASSAM

प्रिय महोदय/महोदया / Dear Sir/Madam,

निम्नलिखित ऋणों के लिए दिनांक 16/08/2023 को मूलधन, ब्याज, सब्सिडी में कटौती, प्रतिबद्धता प्रभार, इत्यादि की किश्तों का भुगतान देय है:-

The instalments of Principal, Interest, Reduction in Subsidy, Commitment Charges ect. are due for payment on or before 16/08/2023 as per details given below :

The Summary of Dues is as under:

Due for the current month
(+)Overdue of Previous demands - if any
(+)Interest & Penal Interest on overdue

Total Amount to be paid

52,098
0
0
52,098

* रुपये 50 करोड़ और उससे अधिक के किसी भी भुगतान के लिए पीएफसी एलईआई 3358003Q6D9LIJJZ1614 इंगित करें।

Quote **PFC LEI 3358003Q6D9LIJJZ1614** for any payment of Rs.50 cr and above.

** पीएफसी को भुगतान करते समय कृपया बैंक कथन में **"APGCL - 624"** अंकित करें।

Kindly Indicate "APGCL - 624" in Bank Narration while making all the payments to PFC.

क) कृपया नोट करें कि देय राशि का भुगतान न करने पर , किसी ऋण स्वाते को एन पी ए के रूप में वर्गीकृत करने की अवधि अब 90 दिन कर दी गई है ।

a) Kindly note that, the period for classifying a loan account as NPA/Stage 3 on account of non-payment of dues has been reduced to 90 days.

ख) उपर्युक्त पूरी राशि जमा करानी होगी तथा देर से किए गए भुगतान पर यथा लागू दंडस्वरूप ब्याज तथा ब्याज पर ब्याज प्रभारित किया जाएगा। अपेक्षित स्पष्टीकरण, यदि कोई है, बाद में प्राप्त किया जा सकता है। भुगतान संबंधी अनुदेश तथा गणना इसके साथ संलग्न हैं।

b) The above amount is to be remitted in full and penal interest/Int on Int. as applicable shall be charged for delayed and short payments. Clarifications required, if any, may be sought subsequently. Payment instructions and calculations are enclosed herewith.

ग) यह मांग पत्र आपको शिष्टाचारवश भेजा जा रहा है। मांग सूचना की प्राप्ति न होना/ अन्य कोई गलती विलंब से भुगतान करने/भुगतान न करने का अधिकार नहीं देती तथा ऋणकर्ता को उनके

c) This Demand Notice is being sent as a matter of courtesy. Non-Receipt of Demand Notice/any mistake does not give any right for late payment/non payment and will not absolve from the obligations of Borrower.

घ) इसके अतिरिक्त, यह भी निवेदन है कि, ऋण-कर्ता 11.30 बजे से पूर्व पीएफसी खाते में क्रेडिट करना सुनिश्चित करें और जिस भी विधि से भुगतान राशि जमा कराई हो, उसकी सूचना फैंक्स/ई मेल के द्वारा भी दें।

d) Further it is requested that, **THE BORROWER MAY ENSURE CREDIT TO PFC's A/C BEFORE 11.30 AM.** Please also inform the same by Fax /email regarding remittances.

भूल-चूक लेनी देनी।

Errors and Omissions are excepted.

धन्यवाद | Thanking you,

भवदीय, Yours faithfully,

पावर फाइनेंस कॉर्पोरेशन लिमिटेड के लिए / FOR POWER FINANCE CORPORATION LIMITED

D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY)

LOAN RECOVERY UNIT

Copy To :

MR NAWJIT BARMAN

ASSAM POWER GENERATION CORPORATION LTD.

FINANCE OFFICER

ASSAM POWER GENERATION CORPORATION LIMITED,

3RD FLOOR, BIJULEE BHAVAN,

PALTAN BAZAR, GUWAHATI-781 001

ASSAM

भुगतान अनुदेश / PAYMENT INSTRUCTIONS

1. ऋणकर्ताओं द्वारा देय तिथि पर सभी प्रकार का संबंधित भुगतान निम्नानुसार निगम के खाते में किया जाए:

1.All monies payable by the borrower to the Corporation shall be paid on due dates of the relevant payments to the Corporation's Accounts as given below:

1 Account No. 00030350000790 of HDFC Bank

K G Marg, New Delhi

(IFSC code HDFC00000003)

2. पीएफसी ऋणकर्ताओं द्वारा देय राशि का भुगतान ई-भुगतान/आरटीजीएस प्रणाली द्वारा किए जाने को प्राथमिकता देता है तथा प्रोत्साहित करता है।

2.PFC would prefer and encourage the Borrowers in remitting the dues through e-Payment/ RTGS System, For which you may like to take up with your Bankers.

3 ऋणकर्ता पूर्णतः सुनिश्चित करें कि देय तिथि पर निगम के खाते में भुगतान कर दिया गया है।

3.The Borrower will fully ensure that the monies are duly credited on the due dates to the Corporations's above said Accounts.

4 ऋणदाता के पक्ष में देय संबंधित भुगतान तब अदा माना जाएगा यदि वह राशि देय तिथि को निगम के खाते में जमा हो जाएगी।

4.The amount due from the borrower on the due dates of the relevant payments will be construed to have been paid only if such amount is duly credited to the Corporation's said Accounts on the due date.

5 देय राशि का भुगतान देय तिथि पर न होने की स्थिति में, इसे ऋण की शर्तों में चूक माना जयेगा तथा ऋणकर्ता चूक की तारीख तक ऋण की शर्तों के अनुसार दंडस्वरूप ब्याज का भुगतान करने के लिये उत्तरदायी होगा।

5.In the event the amount due is not credited to the said Accounts on the due dates of the relevant payments, such non-payment will constitute a default within the terms of the loan and the borrower will be liable to pay penal interest from the date of default till the date on which the amount is duly credited to the said accounts calculated at the rate and in the manner as specified in terms of the sanction of loan.

6 कृपया नोट करें कि पीएफसी नई दिल्ली का GSTIN 07AAACP1570H1ZM है।

6.GSTIN of PFC New Delhi is 07AAACP1570H1ZM which may please be updated in Your records.

7 उक्त पर पत्राचार तथा अन्य कोई स्पष्टीकरण निम्नलिखित अधिकारियों से प्राप्त किया जा सकता है।

7.Correspondences on the above, and any clarification that may be required may be addressed to :

नाम पदनाम

फोन/फैक्स/ई मेल

i) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

ii) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

iii) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

ऋण सं.	किश्त सं.	मूलधन	ब्याज	सब्सिडी में कटौती	प्रतिबद्धता प्रभार	Moratorium	Int.	जीएसटी कर	योग
LOAN NO	INST NO	PRINCIPAL	INTEREST	RED. SUBSIDY COMM.	CHARGE	Int.	due to Due_dt shifting	CGSTSGSTIGST	TOTAL (₹)
62404001	0	0	52,098	0	0	0	0	0	52,098
योग /TOTAL :		0	52,098	0	0	0	0	0	52,098

** This is not an Invoice

पंजीकृत कार्यालय:- उर्जा निधि, 1 बाराखंबा लेन, नई दिल्ली
Regd.Office:Urja Nidhi, 1,Barakhamba Lane, New Delhi-110001
फोन: /Phone: 23456000, फैक्स:/FAX:(11)23456292
E-Mail:loanrecovery@pfcindia.com Website:www.pfcindia.com

GSTIN 07AAACP1570H1ZM

दिनांक / Dated : 07/08/2023

Identified Loan

संदर्भ सं./ Ref. No 04:06: (624):2023-2024

MR. C.D.GOGOI

CHIEF GENERAL MANAGER (F&A)

ASSAM POWER GENERATION CORPORATION LTD.
ASSAM POWER GENERATION CORPORATION LIMITED,
3RD FLOOR, BIJULEE BHAVAN,
PALTAN BAZAR, GUWAHATI-781 001
ASSAM

प्रिय महोदय/महोदया / Dear Sir/Madam,

निम्नलिखित ऋणों के लिए दिनांक 10/08/2023 को मूलधन, ब्याज, सब्सिडी में कटौती, प्रतिबद्धता प्रभार, इत्यादि की किश्तों का भुगतान देय है:-

The instalments of Principal, Interest, Reduction in Subsidy, Commitment Charges ect. are due for payment on or before 10/08/2023 as per details given below :

The Summary of Dues is as under:

Due for the current month
(+)Overdue of Previous demands - if any
(+)Interest & Penal Interest on overdue

Total Amount to be paid

3,03,38,356
0
0
3,03,38,356

* रुपये 50 करोड़ और उससे अधिक के किसी भी भुगतान के लिए पीएफसी एलईआई 3358003Q6D9LIJJZ1614 इंगित करें।

Quote **PFC LEI 3358003Q6D9LIJJZ1614** for any payment of Rs.50 cr and above.

** पीएफसी को भुगतान करते समय कृपया बैंक कथन में **"APGCL - 624"** अंकित करें।

Kindly Indicate "APGCL - 624" in Bank Narration while making all the payments to PFC.

क) कृपया नोट करें कि देय राशि का भुगतान न करने पर , किसी ऋण स्वाते को एन पी ए के रूप में वर्गीकृत करने की अवधि अब 90 दिन कर दी गई है ।

a) Kindly note that, the period for classifying a loan account as NPA/Stage 3 on account of non-payment of dues has been reduced to 90 days.

ख) उपर्युक्त पूरी राशि जमा करानी होगी तथा देर से किए गए भुगतान पर यथा लागू दंडस्वरूप ब्याज तथा ब्याज पर ब्याज प्रभारित किया जाएगा। अपेक्षित स्पष्टीकरण, यदि कोई है, बाद में प्राप्त किया जा सकता है। भुगतान संबंधी अनुदेश तथा गणना इसके साथ संलग्न हैं।

b) The above amount is to be remitted in full and penal interest/Int on Int. as applicable shall be charged for delayed and short payments. Clarifications required, if any, may be sought subsequently. Payment instructions and calculations are enclosed herewith.

ग) यह मांग पत्र आपको शिष्टाचारवश भेजा जा रहा है। मांग सूचना की प्राप्ति न होना/ अन्य कोई गलती विलंब से भुगतान करने/भुगतान न करने का अधिकार नहीं देती तथा ऋणकर्ता को उनके

c) This Demand Notice is being sent as a matter of courtesy. Non-Receipt of Demand Notice/any mistake does not give any right for late payment/non payment and will not absolve from the obligations of Borrower.

घ) इसके अतिरिक्त, यह भी निवेदन है कि, ऋण-कर्ता 11.30 बजे से पूर्व पीएफसी खाते में क्रेडिट करना सुनिश्चित करें और जिस भी विधि से भुगतान राशि जमा कराई हो, उसकी सूचना फैंक्स/ई मेल के द्वारा भी दें।

d) Further it is requested that, **THE BORROWER MAY ENSURE CREDIT TO PFC's A/C BEFORE 11.30 AM.** Please also inform the same by Fax /email regarding remittances.

भूल-चूक लेनी देनी।

Errors and Omissions are excepted.

धन्यवाद | Thanking you,

भवदीय, Yours faithfully,

पावर फाइनेंस कॉर्पोरेशन लिमिटेड के लिए / FOR POWER FINANCE CORPORATION LIMITED

D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY)

LOAN RECOVERY UNIT

Copy To :

MR NAWJIT BARMAN

ASSAM POWER GENERATION CORPORATION LTD.

FINANCE OFFICER

ASSAM POWER GENERATION CORPORATION LIMITED,

3RD FLOOR, BIJULEE BHAVAN,

PALTAN BAZAR, GUWAHATI-781 001

ASSAM

भुगतान अनुदेश / PAYMENT INSTRUCTIONS

1. ऋणकर्ताओं द्वारा देय तिथि पर सभी प्रकार का संबंधित भुगतान निम्नानुसार निगम के खाते में किया जाए:

1.All monies payable by the borrower to the Corporation shall be paid on due dates of the relevant payments to the Corporation's Accounts as given below:

1 Account No. 00030350000790 of HDFC Bank

K G Marg, New Delhi

(IFSC code HDFC00000003)

2. पीएफसी ऋणकर्ताओं द्वारा देय राशि का भुगतान ई-भुगतान/आरटीजीएस प्रणाली द्वारा किए जाने को प्राथमिकता देता है तथा प्रोत्साहित करता है।

2.PFC would prefer and encourage the Borrowers in remitting the dues through e-Payment/ RTGS System, For which you may like to take up with your Bankers.

3 ऋणकर्ता पूर्णतः सुनिश्चित करें कि देय तिथि पर निगम के खाते में भुगतान कर दिया गया है।

3.The Borrower will fully ensure that the monies are duly credited on the due dates to the Corporations's above said Accounts.

4 ऋणदाता के पक्ष में देय संबंधित भुगतान तब अदा माना जाएगा यदि वह राशि देय तिथि को निगम के खाते में जमा हो जाएगी।

4.The amount due from the borrower on the due dates of the relevant payments will be construed to have been paid only if such amount is duly credited to the Corporation's said Accounts on the due date.

5 देय राशि का भुगतान देय तिथि पर न होने की स्थिति में, इसे ऋण की शर्तों में चूक माना जयेगा तथा ऋणकर्ता चूक की तारीख तक ऋण की शर्तों के अनुसार दंडस्वरूप ब्याज का भुगतान करने के लिये उत्तरदायी होगा।

5.In the event the amount due is not credited to the said Accounts on the due dates of the relevant payments, such non-payment will constitute a default within the terms of the loan and the borrower will be liable to pay penal interest from the date of default till the date on which the amount is duly credited to the said accounts calculated at the rate and in the manner as specified in terms of the sanction of loan.

6 कृपया नोट करें कि पीएफसी नई दिल्ली का GSTIN 07AAACP1570H1ZM है।

6.GSTIN of PFC New Delhi is 07AAACP1570H1ZM which may please be updated in Your records.

7 उक्त पर पत्राचार तथा अन्य कोई स्पष्टीकरण निम्नलिखित अधिकारियों से प्राप्त किया जा सकता है।

7.Correspondences on the above, and any clarification that may be required may be addressed to :

नाम पदनाम

फोन/फैक्स/ई मेल

i) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

ii) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

iii) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

ऋण सं.	किश्त सं.	मूलधन	ब्याज	सब्सिडी में कटौती	प्रतिबद्धता प्रभार	Moratorium	Int.	जीएसटी कर	योग
LOAN NO	INST NO	PRINCIPAL	INTEREST	RED. SUBSIDY	COMM. CHARGE	Int.	due to Due_dt shifting	CGSTSGSTIGST	TOTAL (')
62401003	0	0	3,03,38,356	0	0	0	0	0	3,03,38,356
योग /TOTAL :		0	3,03,38,356	0	0	0	0	0	3,03,38,356

** This is not an Invoice

पंजीकृत कार्यालय:- उर्जा निधि, 1 बाराखंबा लेन, नई दिल्ली
Regd.Office:Urja Nidhi, 1,Barakhamba Lane, New Delhi-110001
फोन: /Phone: 23456000, फैक्स:/FAX:(11)23456292
E-Mail:loanrecovery@pfcindia.com Website:www.pfcindia.com

GSTIN 07AAACP1570H1ZM

दिनांक / Dated : 13/09/2023

Identified Loan

संदर्भ सं./ Ref. No 04:06: (624):2023-2024

MR. C.D.GOGOI

CHIEF GENERAL MANAGER (F&A)

ASSAM POWER GENERATION CORPORATION LTD.
ASSAM POWER GENERATION CORPORATION LIMITED,
3RD FLOOR, BIJULEE BHAVAN,
PALTAN BAZAR, GUWAHATI-781 001
ASSAM

प्रिय महोदय/महोदया / Dear Sir/Madam,

निम्नलिखित ऋणों के लिए दिनांक 15/09/2023 को मूलधन, ब्याज, सब्सिडी में कटौती, प्रतिबद्धता प्रभार, इत्यादि की किश्तों का भुगतान देय है:-

The instalments of Principal, Interest, Reduction in Subsidy, Commitment Charges ect. are due for payment on or before 15/09/2023 as per details given below :

The Summary of Dues is as under:

Due for the current month
(+)Overdue of Previous demands - if any
(+)Interest & Penal Interest on overdue

Total Amount to be paid

48,842
0
0
48,842

* रुपये 50 करोड़ और उससे अधिक के किसी भी भुगतान के लिए पीएफसी एलईआई 3358003Q6D9LIJJZ1614 इंगित करें।

Quote **PFC LEI 3358003Q6D9LIJJZ1614** for any payment of Rs.50 cr and above.

** पीएफसी को भुगतान करते समय कृपया बैंक कथन में **"APGCL - 624"** अंकित करें।

Kindly Indicate "APGCL - 624" in Bank Narration while making all the payments to PFC.

क) कृपया नोट करें कि देय राशि का भुगतान न करने पर, किसी ऋण स्वाते को एन पी ए के रूप में वर्गीकृत करने की अवधि अब 90 दिन कर दी गई है।

a) Kindly note that, the period for classifying a loan account as NPA/Stage 3 on account of non-payment of dues has been reduced to 90 days.

ख) उपर्युक्त पूरी राशि जमा करानी होगी तथा देर से किए गए भुगतान पर यथा लागू दंडस्वरूप ब्याज तथा ब्याज पर ब्याज प्रभारित किया जाएगा। अपेक्षित स्पष्टीकरण, यदि कोई है, बाद में प्राप्त किया जा सकता है। भुगतान संबंधी अनुदेश तथा गणना इसके साथ संलग्न हैं।

b) The above amount is to be remitted in full and penal interest/Int on Int. as applicable shall be charged for delayed and short payments. Clarifications required, if any, may be sought subsequently. Payment instructions and calculations are enclosed herewith.

ग) यह मांग पत्र आपको शिष्टाचारवश भेजा जा रहा है। मांग सूचना की प्राप्ति न होना/ अन्य कोई गलती विलंब से भुगतान करने/भुगतान न करने का अधिकार नहीं देती तथा ऋणकर्ता को उनके

c) This Demand Notice is being sent as a matter of courtesy. Non-Receipt of Demand Notice/any mistake does not give any right for late payment/non payment and will not absolve from the obligations of Borrower.

घ) इसके अतिरिक्त, यह भी निवेदन है कि, ऋण-कर्ता 11.30 बजे से पूर्व पीएफसी खाते में क्रेडिट करना सुनिश्चित करें और जिस भी विधि से भुगतान राशि जमा कराई हो, उसकी सूचना फैंक्स/ई मेल के द्वारा भी दें।

d) Further it is requested that, **THE BORROWER MAY ENSURE CREDIT TO PFC's A/C BEFORE 11.30 AM.** Please also inform the same by Fax /email regarding remittances.

भूल-चूक लेनी देनी।

Errors and Omissions are excepted.

धन्यवाद | Thanking you,

भवदीय, Yours faithfully,

पावर फाइनेंस कॉर्पोरेशन लिमिटेड के लिए / FOR POWER FINANCE CORPORATION LIMITED

D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY)

LOAN RECOVERY UNIT

Copy To :

MR NAWJIT BARMAN

ASSAM POWER GENERATION CORPORATION LTD.

FINANCE OFFICER

ASSAM POWER GENERATION CORPORATION LIMITED,

3RD FLOOR, BIJULEE BHAVAN,

PALTAN BAZAR, GUWAHATI-781 001

ASSAM

भुगतान अनुदेश / PAYMENT INSTRUCTIONS

1. ऋणकर्ताओं द्वारा देय तिथि पर सभी प्रकार का संबंधित भुगतान निम्नानुसार निगम के खाते में किया जाए:

1.All monies payable by the borrower to the Corporation shall be paid on due dates of the relevant payments to the Corporation's Accounts as given below:

1 Account No. 00030350000790 of HDFC Bank

K G Marg, New Delhi

(IFSC code HDFC00000003)

2. पीएफसी ऋणकर्ताओं द्वारा देय राशि का भुगतान ई-भुगतान/आरटीजीएस प्रणाली द्वारा किए जाने को प्राथमिकता देता है तथा प्रोत्साहित करता है।

2.PFC would prefer and encourage the Borrowers in remitting the dues through e-Payment/ RTGS System, For which you may like to take up with your Bankers.

3 ऋणकर्ता पूर्णतः सुनिश्चित करें कि देय तिथि पर निगम के खाते में भुगतान कर दिया गया है।

3.The Borrower will fully ensure that the monies are duly credited on the due dates to the Corporations's above said Accounts.

4 ऋणदाता के पक्ष में देय संबंधित भुगतान तब अदा माना जाएगा यदि वह राशि देय तिथि को निगम के खाते में जमा हो जाएगी।

4.The amount due from the borrower on the due dates of the relevant payments will be construed to have been paid only if such amount is duly credited to the Corporation's said Accounts on the due date.

5 देय राशि का भुगतान देय तिथि पर न होने की स्थिति में, इसे ऋण की शर्तों में चूक माना जयेगा तथा ऋणकर्ता चूक की तारीख तक ऋण की शर्तों के अनुसार दंडस्वरूप ब्याज का भुगतान करने के लिये उत्तरदायी होगा।

5.In the event the amount due is not credited to the said Accounts on the due dates of the relevant payments, such non-payment will constitute a default within the terms of the loan and the borrower will be liable to pay penal interest from the date of default till the date on which the amount is duly credited to the said accounts calculated at the rate and in the manner as specified in terms of the sanction of loan.

6 कृपया नोट करें कि पीएफसी नई दिल्ली का GSTIN 07AAACP1570H1ZM है।

6.GSTIN of PFC New Delhi is 07AAACP1570H1ZM which may please be updated in Your records.

7 उक्त पर पत्राचार तथा अन्य कोई स्पष्टीकरण निम्नलिखित अधिकारियों से प्राप्त किया जा सकता है।

7.Correspondences on the above, and any clarification that may be required may be addressed to :

नाम पदनाम

फोन/फैक्स/ई मेल

i) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

ii) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

iii) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

ऋण सं.	किश्त सं.	मूलधन	ब्याज	सब्सिडी में कटौती	प्रतिबद्धता प्रभार	Moratorium	Int.	जीएसटी कर	योग
LOAN NO	INST NO	PRINCIPAL	INTEREST	RED. SUBSIDY COMM.	CHARGE	Int.	due to Due_dt shifting	CGSTSGSTIGST	TOTAL (₹)
62404001	0	0	48,842	0	0	0	0	0	48,842
योग /TOTAL :		0	48,842	0	0	0	0	0	48,842

** This is not an Invoice

पंजीकृत कार्यालय:- उर्जा निधि, 1 बाराखंबा लेन, नई दिल्ली
Regd.Office:Urja Nidhi, 1,Barakhamba Lane, New Delhi-110001
फोन: /Phone: 23456000, फैक्स:/FAX:(11)23456292
E-Mail:loanrecovery@pfcindia.com Website:www.pfcindia.com

GSTIN 07AAACP1570H1ZM

दिनांक / Dated : 06/09/2023

Identified Loan

संदर्भ सं./ Ref. No 04:06: (624):2023-2024

MR. C.D.GOGOI

CHIEF GENERAL MANAGER (F&A)

ASSAM POWER GENERATION CORPORATION LTD.
ASSAM POWER GENERATION CORPORATION LIMITED,
3RD FLOOR, BIJULEE BHAVAN,
PALTAN BAZAR, GUWAHATI-781 001
ASSAM

प्रिय महोदय/महोदया / Dear Sir/Madam,

निम्नलिखित ऋणों के लिए दिनांक 11/09/2023 को मूलधन, ब्याज, सब्सिडी में कटौती, प्रतिबद्धता प्रभार, इत्यादि की किश्तों का भुगतान देय है:-

The instalments of Principal, Interest, Reduction in Subsidy, Commitment Charges ect. are due for payment on or before 11/09/2023 as per details given below :

The Summary of Dues is as under:

Due for the current month
(+)Overdue of Previous demands - if any
(+)Interest & Penal Interest on overdue

Total Amount to be paid

3,13,17,013
0
0
3,13,17,013

* रुपये 50 करोड़ और उससे अधिक के किसी भी भुगतान के लिए पीएफसी एलईआई 3358003Q6D9LIJJZ1614 इंगित करें।

Quote **PFC LEI 3358003Q6D9LIJJZ1614** for any payment of Rs.50 cr and above.

** पीएफसी को भुगतान करते समय कृपया बैंक कथन में "APGCL - 624" अंकित करें।

Kindly Indicate "APGCL - 624" in Bank Narration while making all the payments to PFC.

क) कृपया नोट करें कि देय राशि का भुगतान न करने पर , किसी ऋण स्वाते को एन पी ए के रूप में वर्गीकृत करने की अवधि अब 90 दिन कर दी गई है ।

a) Kindly note that, the period for classifying a loan account as NPA/Stage 3 on account of non-payment of dues has been reduced to 90 days.

ख) उपर्युक्त पूरी राशि जमा करानी होगी तथा देर से किए गए भुगतान पर यथा लागू दंडस्वरूप ब्याज तथा ब्याज पर ब्याज प्रभारित किया जाएगा। अपेक्षित स्पष्टीकरण, यदि कोई है, बाद में प्राप्त किया जा सकता है। भुगतान संबंधी अनुदेश तथा गणना इसके साथ संलग्न हैं।

b) The above amount is to be remitted in full and penal interest/Int on Int. as applicable shall be charged for delayed and short payments. Clarifications required, if any, may be sought subsequently. Payment instructions and calculations are enclosed herewith.

ग) यह मांग पत्र आपको शिष्टाचारवश भेजा जा रहा है। मांग सूचना की प्राप्ति न होना / अन्य कोई गलती विलंब से भुगतान करने / भुगतान न करने का अधिकार नहीं देती तथा ऋणकर्ता को उनके

c) This Demand Notice is being sent as a matter of courtesy. Non-Receipt of Demand Notice/any mistake does not give any right for late payment/non payment and will not absolve from the obligations of Borrower.

घ) इसके अतिरिक्त, यह भी निवेदन है कि, ऋण-कर्ता 11.30 बजे से पूर्व पीएफसी खाते में क्रेडिट करना सुनिश्चित करें और जिस भी विधि से भुगतान राशि जमा कराई हो, उसकी सूचना फैंक्स/ई मेल के द्वारा भी दें।

d) Further it is requested that, **THE BORROWER MAY ENSURE CREDIT TO PFC's A/C BEFORE 11.30 AM.** Please also inform the same by Fax /email regarding remittances.

भूल-चूक लेनी देनी।

Errors and Omissions are excepted.

धन्यवाद | Thanking you,

भवदीय, Yours faithfully,

पावर फाइनेंस कॉर्पोरेशन लिमिटेड के लिए / FOR POWER FINANCE CORPORATION LIMITED

D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY)

LOAN RECOVERY UNIT

Copy To :

MR NAWJIT BARMAN

ASSAM POWER GENERATION CORPORATION LTD.

FINANCE OFFICER

ASSAM POWER GENERATION CORPORATION LIMITED,

3RD FLOOR, BIJULEE BHAVAN,

PALTAN BAZAR, GUWAHATI-781 001

ASSAM

भुगतान अनुदेश / PAYMENT INSTRUCTIONS

1. ऋणकर्ताओं द्वारा देय तिथि पर सभी प्रकार का संबंधित भुगतान निम्नानुसार निगम के खाते में किया जाए:

1.All monies payable by the borrower to the Corporation shall be paid on due dates of the relevant payments to the Corporation's Accounts as given below:

1 Account No. 00030350000790 of HDFC Bank

K G Marg, New Delhi

(IFSC code HDFC00000003)

2. पीएफसी ऋणकर्ताओं द्वारा देय राशि का भुगतान ई-भुगतान/आरटीजीएस प्रणाली द्वारा किए जाने को प्राथमिकता देता है तथा प्रोत्साहित करता है।

2.PFC would prefer and encourage the Borrowers in remitting the dues through e-Payment/ RTGS System, For which you may like to take up with your Bankers.

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3.The Borrower will fully ensure that the monies are duly credited on the due dates to the Corporations's above said Accounts.

4 ऋणदाता के पक्ष में देय संबंधित भुगतान तब अदा माना जाएगा यदि वह राशि देय तिथि को निगम के खाते में जमा हो जाएगी।

4.The amount due from the borrower on the due dates of the relevant payments will be construed to have been paid only if such amount is duly credited to the Corporation's said Accounts on the due date.

5 देय राशि का भुगतान देय तिथि पर न होने की स्थिति में, इसे ऋण की शर्तों में चूक माना जयेगा तथा ऋणकर्ता चूक की तारीख तक ऋण की शर्तों के अनुसार दंडस्वरूप ब्याज का भुगतान करने के लिये उत्तरदायी होगा।

5.In the event the amount due is not credited to the said Accounts on the due dates of the relevant payments, such non-payment will constitute a default within the terms of the loan and the borrower will be liable to pay penal interest from the date of default till the date on which the amount is duly credited to the said accounts calculated at the rate and in the manner as specified in terms of the sanction of loan.

6 कृपया नोट करें कि पीएफसी नई दिल्ली का GSTIN 07AAACP1570H1ZM है।

6.GSTIN of PFC New Delhi is 07AAACP1570H1ZM which may please be updated in Your records.

7 उक्त पर पत्राचार तथा अन्य कोई स्पष्टीकरण निम्नलिखित अधिकारियों से प्राप्त किया जा सकता है।

7.Correspondences on the above, and any clarification that may be required may be addressed to :

नाम पदनाम

फोन/फैक्स/ई मेल

i) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

ii) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

iii) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

ऋण सं.	किश्त सं.	मूलधन	ब्याज	सब्सिडी में कटौती	प्रतिबद्धता प्रभार	Moratorium	Int.	जीएसटी कर	योग
LOAN NO	INST NO	PRINCIPAL	INTEREST	RED. SUBSIDY COMM.	CHARGE	Int.	due to Due_dt shifting	CGSTSGSTIGST	TOTAL (')
62401003	0	0	3,13,17,013	0	0	0	0	0	3,13,17,013
योग /TOTAL :		0	3,13,17,013	0	0	0	0	0	3,13,17,013

** This is not an Invoice

पंजीकृत कार्यालय:- उर्जा निधि, 1 बाराखंबा लेन, नई दिल्ली
Regd.Office:Urja Nidhi, 1,Barakhamba Lane, New Delhi-110001
फोन: /Phone: 23456000, फैक्स:/FAX:(11)23456292
E-Mail:loanrecovery@pfcindia.com Website:www.pfcindia.com

GSTIN 07AAACP1570H1ZM

दिनांक / Dated : 11/10/2023

Identified Loan

संदर्भ सं./ Ref. No 04:06: (624):2023-2024

MR. C.D.GOGOI

CHIEF GENERAL MANAGER (F&A)

ASSAM POWER GENERATION CORPORATION LTD.
ASSAM POWER GENERATION CORPORATION LIMITED,
3RD FLOOR, BIJULEE BHAVAN,
PALTAN BAZAR, GUWAHATI-781 001
ASSAM

प्रिय महोदय/महोदया / Dear Sir/Madam,

निम्नलिखित ऋणों के लिए दिनांक 16/10/2023 को मूलधन, ब्याज, सब्सिडी में कटौती, प्रतिबद्धता प्रभार, इत्यादि की किश्तों का भुगतान देय है:-

The instalments of Principal, Interest, Reduction in Subsidy, Commitment Charges ect. are due for payment on or before 16/10/2023 as per details given below :

The Summary of Dues is as under:

Due for the current month
(+)Overdue of Previous demands - if any
(+)Interest & Penal Interest on overdue

Total Amount to be paid

30,97,857
0
0
30,97,857

* रुपये 50 करोड़ और उससे अधिक के किसी भी भुगतान के लिए पीएफसी एलईआई 3358003Q6D9LIJJZ1614 इंगित करें।

Quote **PFC LEI 3358003Q6D9LIJJZ1614** for any payment of Rs.50 cr and above.

** पीएफसी को भुगतान करते समय कृपया बैंक कथन में "APGCL - 624" अंकित करें।

Kindly Indicate "APGCL - 624" in Bank Narration while making all the payments to PFC.

क) कृपया नोट करें कि देय राशि का भुगतान न करने पर , किसी ऋण स्वाते को एन पी ए के रूप में वर्गीकृत करने की अवधि अब 90 दिन कर दी गई है ।

a) Kindly note that, the period for classifying a loan account as NPA/Stage 3 on account of non-payment of dues has been reduced to 90 days.

ख) उपर्युक्त पूरी राशि जमा करानी होगी तथा देर से किए गए भुगतान पर यथा लागू दंडस्वरूप ब्याज तथा ब्याज पर ब्याज प्रभारित किया जाएगा। अपेक्षित स्पष्टीकरण, यदि कोई है, बाद में प्राप्त किया जा सकता है। भुगतान संबंधी अनुदेश तथा गणना इसके साथ संलग्न हैं।

b) The above amount is to be remitted in full and penal interest/Int on Int. as applicable shall be charged for delayed and short payments. Clarifications required, if any, may be sought subsequently. Payment instructions and calculations are enclosed herewith.

ग) यह मांग पत्र आपको शिष्टाचारवश भेजा जा रहा है। मांग सूचना की प्राप्ति न होना/ अन्य कोई गलती विलंब से भुगतान करने/भुगतान न करने का अधिकार नहीं देती तथा ऋणकर्ता को उनके

c) This Demand Notice is being sent as a matter of courtesy. Non-Receipt of Demand Notice/any mistake does not give any right for late payment/non payment and will not absolve from the obligations of Borrower.

घ) इसके अतिरिक्त, यह भी निवेदन है कि, ऋण-कर्ता 11.30 बजे से पूर्व पीएफसी खाते में क्रेडिट करना सुनिश्चित करें और जिस भी विधि से भुगतान राशि जमा कराई हो, उसकी सूचना फैंक्स/ई मेल के द्वारा भी दें।

d) Further it is requested that, **THE BORROWER MAY ENSURE CREDIT TO PFC's A/C BEFORE 11.30 AM.** Please also inform the same by Fax /email regarding remittances.

भूल-चूक लेनी देनी।

Errors and Omissions are excepted.

धन्यवाद | Thanking you,

भवदीय, Yours faithfully,

पावर फाइनेंस कॉर्पोरेशन लिमिटेड के लिए / FOR POWER FINANCE CORPORATION LIMITED

D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY)

LOAN RECOVERY UNIT

Copy To :

MR NAWJIT BARMAN

ASSAM POWER GENERATION CORPORATION LTD.

FINANCE OFFICER

ASSAM POWER GENERATION CORPORATION LIMITED,

3RD FLOOR, BIJULEE BHAVAN,

PALTAN BAZAR, GUWAHATI-781 001

ASSAM

भुगतान अनुदेश / PAYMENT INSTRUCTIONS

1. ऋणकर्ताओं द्वारा देय तिथि पर सभी प्रकार का संबंधित भुगतान निम्नानुसार निगम के खाते में किया जाए:

1.All monies payable by the borrower to the Corporation shall be paid on due dates of the relevant payments to the Corporation's Accounts as given below:

1 Account No. 00030350000790 of HDFC Bank

K G Marg, New Delhi

(IFSC code HDFC00000003)

2. पीएफसी ऋणकर्ताओं द्वारा देय राशि का भुगतान ई-भुगतान/आरटीजीएस प्रणाली द्वारा किए जाने को प्राथमिकता देता है तथा प्रोत्साहित करता है।

2.PFC would prefer and encourage the Borrowers in remitting the dues through e-Payment/ RTGS System, For which you may like to take up with your Bankers.

3 ऋणकर्ता पूर्णतः सुनिश्चित करें कि देय तिथि पर निगम के खाते में भुगतान कर दिया गया है।

3.The Borrower will fully ensure that the monies are duly credited on the due dates to the Corporations's above said Accounts.

4 ऋणदाता के पक्ष में देय संबंधित भुगतान तब अदा माना जाएगा यदि वह राशि देय तिथि को निगम के खाते में जमा हो जाएगी।

4.The amount due from the borrower on the due dates of the relevant payments will be construed to have been paid only if such amount is duly credited to the Corporation's said Accounts on the due date.

5 देय राशि का भुगतान देय तिथि पर न होने की स्थिति में, इसे ऋण की शर्तों में चूक माना जयेगा तथा ऋणकर्ता चूक की तारीख तक ऋण की शर्तों के अनुसार दंडस्वरूप ब्याज का भुगतान करने के लिये उत्तरदायी होगा।

5.In the event the amount due is not credited to the said Accounts on the due dates of the relevant payments, such non-payment will constitute a default within the terms of the loan and the borrower will be liable to pay penal interest from the date of default till the date on which the amount is duly credited to the said accounts calculated at the rate and in the manner as specified in terms of the sanction of loan.

6 कृपया नोट करें कि पीएफसी नई दिल्ली का GSTIN 07AAACP1570H1ZM है।

6.GSTIN of PFC New Delhi is 07AAACP1570H1ZM which may please be updated in Your records.

7 उक्त पर पत्राचार तथा अन्य कोई स्पष्टीकरण निम्नलिखित अधिकारियों से प्राप्त किया जा सकता है।

7.Correspondences on the above, and any clarification that may be required may be addressed to :

नाम पदनाम

फोन/फैक्स/ई मेल

i) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

ii) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

iii) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

ऋण सं.	किश्त सं.	मूलधन	ब्याज	सब्सिडी में कटौती	प्रतिबद्धता प्रभार	Moratorium	Int.	जीएसटी कर	योग
LOAN NO	INST NO	PRINCIPAL	INTEREST	RED. SUBSIDY COMM.	CHARGE	Int.	due to Due_dt shifting	CGSTSGSTIGST	TOTAL (₹)
62404001	59	30,47,387	50,470	0	0	0	0	0	30,97,857
योग /TOTAL :		30,47,387	50,470	0	0	0	0	0	30,97,857

** This is not an Invoice

पंजीकृत कार्यालय:- उर्जा निधि, 1 बाराखंबा लेन, नई दिल्ली
Regd.Office:Urja Nidhi, 1,Barakhamba Lane, New Delhi-110001
फोन: /Phone: 23456000, फैक्स:/FAX:(11)23456292
E-Mail:loanrecovery@pfcindia.com Website:www.pfcindia.com

GSTIN 07AAACP1570H1ZM

दिनांक / Dated : 06/10/2023

Identified Loan

संदर्भ सं./ Ref. No 04:06: (624):2023-2024

MR. C.D.GOGOI

CHIEF GENERAL MANAGER (F&A)

ASSAM POWER GENERATION CORPORATION LTD.
ASSAM POWER GENERATION CORPORATION LIMITED,
3RD FLOOR, BIJULEE BHAVAN,
PALTAN BAZAR, GUWAHATI-781 001
ASSAM

प्रिय महोदय/महोदया / Dear Sir/Madam,

निम्नलिखित ऋणों के लिए दिनांक 10/10/2023 को मूलधन, ब्याज, सब्सिडी में कटौती, प्रतिबद्धता प्रभार, इत्यादि की किश्तों का भुगतान देय है:-

The instalments of Principal, Interest, Reduction in Subsidy, Commitment Charges ect. are due for payment on or before 10/10/2023 as per details given below :

The Summary of Dues is as under:

Due for the current month
(+)Overdue of Previous demands - if any
(+)Interest & Penal Interest on overdue

Total Amount to be paid

11,59,32,435
0
0
11,59,32,435

* रुपये 50 करोड़ और उससे अधिक के किसी भी भुगतान के लिए पीएफसी एलईआई 3358003Q6D9LIJJZ1614 इंगित करें।

Quote **PFC LEI 3358003Q6D9LIJJZ1614** for any payment of Rs.50 cr and above.

** पीएफसी को भुगतान करते समय कृपया बैंक कथन में "APGCL - 624" अंकित करें।

Kindly Indicate "APGCL - 624" in Bank Narration while making all the payments to PFC.

क) कृपया नोट करें कि देय राशि का भुगतान न करने पर , किसी ऋण स्वाते को एन पी ए के रूप में वर्गीकृत करने की अवधि अब 90 दिन कर दी गई है ।

a) Kindly note that, the period for classifying a loan account as NPA/Stage 3 on account of non-payment of dues has been reduced to 90 days.

ख) उपर्युक्त पूरी राशि जमा करानी होगी तथा देर से किए गए भुगतान पर यथा लागू दंडस्वरूप ब्याज तथा ब्याज पर ब्याज प्रभारित किया जाएगा। अपेक्षित स्पष्टीकरण, यदि कोई है, बाद में प्राप्त किया जा सकता है। भुगतान संबंधी अनुदेश तथा गणना इसके साथ संलग्न हैं।

b) The above amount is to be remitted in full and penal interest/Int on Int. as applicable shall be charged for delayed and short payments. Clarifications required, if any, may be sought subsequently. Payment instructions and calculations are enclosed herewith.

ग) यह मांग पत्र आपको शिष्टाचारवश भेजा जा रहा है। मांग सूचना की प्राप्ति न होना/ अन्य कोई गलती विलंब से भुगतान करने/भुगतान न करने का अधिकार नहीं देती तथा ऋणकर्ता को उनके

c) This Demand Notice is being sent as a matter of courtesy. Non-Receipt of Demand Notice/any mistake does not give any right for late payment/non payment and will not absolve from the obligations of Borrower.

घ) इसके अतिरिक्त, यह भी निवेदन है कि, ऋण-कर्ता 11.30 बजे से पूर्व पीएफसी खाते में क्रेडिट करना सुनिश्चित करें और जिस भी विधि से भुगतान राशि जमा कराई हो, उसकी सूचना फैंक्स/ई मेल के द्वारा भी दें।

d) Further it is requested that, **THE BORROWER MAY ENSURE CREDIT TO PFC's A/C BEFORE 11.30 AM.** Please also inform the same by Fax /email regarding remittances.

भूल-चूक लेनी देनी।

Errors and Omissions are excepted.

धन्यवाद | Thanking you,

भवदीय, Yours faithfully,

पावर फाइनेंस कॉर्पोरेशन लिमिटेड के लिए / FOR POWER FINANCE CORPORATION LIMITED

D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY)

LOAN RECOVERY UNIT

Copy To :

MR NAWJIT BARMAN

ASSAM POWER GENERATION CORPORATION LTD.

FINANCE OFFICER

ASSAM POWER GENERATION CORPORATION LIMITED,

3RD FLOOR, BIJULEE BHAVAN,

PALTAN BAZAR, GUWAHATI-781 001

ASSAM

भुगतान अनुदेश / PAYMENT INSTRUCTIONS

1. ऋणकर्ताओं द्वारा देय तिथि पर सभी प्रकार का संबंधित भुगतान निम्नानुसार निगम के खाते में किया जाए:

1.All monies payable by the borrower to the Corporation shall be paid on due dates of the relevant payments to the Corporation's Accounts as given below:

1 Account No. 00030350000790 of HDFC Bank

K G Marg, New Delhi

(IFSC code HDFC00000003)

2. पीएफसी ऋणकर्ताओं द्वारा देय राशि का भुगतान ई-भुगतान/आरटीजीएस प्रणाली द्वारा किए जाने को प्राथमिकता देता है तथा प्रोत्साहित करता है।

2.PFC would prefer and encourage the Borrowers in remitting the dues through e-Payment/ RTGS System, For which you may like to take up with your Bankers.

3 ऋणकर्ता पूर्णतः सुनिश्चित करें कि देय तिथि पर निगम के खाते में भुगतान कर दिया गया है।

3.The Borrower will fully ensure that the monies are duly credited on the due dates to the Corporations's above said Accounts.

4 ऋणदाता के पक्ष में देय संबंधित भुगतान तब अदा माना जाएगा यदि वह राशि देय तिथि को निगम के खाते में जमा हो जाएगी।

4.The amount due from the borrower on the due dates of the relevant payments will be construed to have been paid only if such amount is duly credited to the Corporation's said Accounts on the due date.

5 देय राशि का भुगतान देय तिथि पर न होने की स्थिति में, इसे ऋण की शर्तों में चूक माना जयेगा तथा ऋणकर्ता चूक की तारीख तक ऋण की शर्तों के अनुसार दंडस्वरूप ब्याज का भुगतान करने के लिये उत्तरदायी होगा।

5.In the event the amount due is not credited to the said Accounts on the due dates of the relevant payments, such non-payment will constitute a default within the terms of the loan and the borrower will be liable to pay penal interest from the date of default till the date on which the amount is duly credited to the said accounts calculated at the rate and in the manner as specified in terms of the sanction of loan.

6 कृपया नोट करें कि पीएफसी नई दिल्ली का GSTIN 07AAACP1570H1ZM है।

6.GSTIN of PFC New Delhi is 07AAACP1570H1ZM which may please be updated in Your records.

7 उक्त पर पत्राचार तथा अन्य कोई स्पष्टीकरण निम्नलिखित अधिकारियों से प्राप्त किया जा सकता है।

7.Correspondences on the above, and any clarification that may be required may be addressed to :

नाम पदनाम

फोन/फैक्स/ई मेल

i) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

ii) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

iii) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

ऋण सं.	किश्त सं.	मूलधन	ब्याज	सब्सिडी में कटौती	प्रतिबद्धता प्रभार	Moratorium	Int.	जीएसटी कर	योग
LOAN NO	INST NO	PRINCIPAL	INTEREST	RED. SUBSIDY COMM.	CHARGE	Int.	due to Due_dt shifting	CGSTSGSTIGST	TOTAL (')
62401003	21	8,75,51,392	2,83,81,043	0	0	0	0	0	11,59,32,435
योग /TOTAL :		8,75,51,392	2,83,81,043	0	0	0	0	0	11,59,32,435

** This is not an Invoice

पंजीकृत कार्यालय:- उर्जा निधि, 1 बाराखंबा लेन, नई दिल्ली
Regd.Office:Urja Nidhi, 1,Barakhamba Lane, New Delhi-110001
फोन: /Phone: 23456000, फैक्स:/FAX:(11)23456292
E-Mail:loanrecovery@pfcindia.com Website:www.pfcindia.com

GSTIN 07AAACP1570H1ZM

दिनांक / Dated : 09/11/2023

Identified Loan

संदर्भ सं./ Ref. No 04:06: (624):2023-2024

MR. C.D.GOGOI

CHIEF GENERAL MANAGER (F&A)

ASSAM POWER GENERATION CORPORATION LTD.
ASSAM POWER GENERATION CORPORATION LIMITED,
3RD FLOOR, BIJULEE BHAVAN,
PALTAN BAZAR, GUWAHATI-781 001
ASSAM

प्रिय महोदय/महोदया / Dear Sir/Madam,

निम्नलिखित ऋणों के लिए दिनांक 15/11/2023 को मूलधन, ब्याज, सब्सिडी में कटौती, प्रतिबद्धता प्रभार, इत्यादि की किश्तों का भुगतान देय है:-

The instalments of Principal, Interest, Reduction in Subsidy, Commitment Charges ect. are due for payment on or before 15/11/2023 as per details given below :

The Summary of Dues is as under:

Due for the current month
(+)Overdue of Previous demands - if any
(+)Interest & Penal Interest on overdue

Total Amount to be paid

24,421
0
0
24,421

* रुपये 50 करोड़ और उससे अधिक के किसी भी भुगतान के लिए पीएफसी एलईआई 3358003Q6D9LIJJZ1614 इंगित करें।

Quote **PFC LEI 3358003Q6D9LIJJZ1614** for any payment of Rs.50 cr and above.

** पीएफसी को भुगतान करते समय कृपया बैंक कथन में "APGCL - 624" अंकित करें।

Kindly Indicate "APGCL - 624" in Bank Narration while making all the payments to PFC.

क) कृपया नोट करें कि देय राशि का भुगतान न करने पर , किसी ऋण स्वाते को एन पी ए के रूप में वर्गीकृत करने की अवधि अब 90 दिन कर दी गई है ।

a) Kindly note that, the period for classifying a loan account as NPA/Stage 3 on account of non-payment of dues has been reduced to 90 days.

ख) उपर्युक्त पूरी राशि जमा करानी होगी तथा देर से किए गए भुगतान पर यथा लागू दंडस्वरूप ब्याज तथा ब्याज पर ब्याज प्रभारित किया जाएगा। अपेक्षित स्पष्टीकरण, यदि कोई है, बाद में प्राप्त किया जा सकता है। भुगतान संबंधी अनुदेश तथा गणना इसके साथ संलग्न हैं।

b) The above amount is to be remitted in full and penal interest/Int on Int. as applicable shall be charged for delayed and short payments. Clarifications required, if any, may be sought subsequently. Payment instructions and calculations are enclosed herewith.

ग) यह मांग पत्र आपको शिष्टाचारवश भेजा जा रहा है। मांग सूचना की प्राप्ति न होना/ अन्य कोई गलती विलंब से भुगतान करने/भुगतान न करने का अधिकार नहीं देती तथा ऋणकर्ता को उनके

c) This Demand Notice is being sent as a matter of courtesy. Non-Receipt of Demand Notice/any mistake does not give any right for late payment/non payment and will not absolve from the obligations of Borrower.

घ) इसके अतिरिक्त, यह भी निवेदन है कि, ऋण-कर्ता 11.30 बजे से पूर्व पीएफसी खाते में क्रेडिट करना सुनिश्चित करें और जिस भी विधि से भुगतान राशि जमा कराई हो, उसकी सूचना फैंक्स/ई मेल के द्वारा भी दें।

d) Further it is requested that, **THE BORROWER MAY ENSURE CREDIT TO PFC's A/C BEFORE 11.30 AM.** Please also inform the same by Fax /email regarding remittances.

भूल-चूक लेनी देनी।

Errors and Omissions are excepted.

धन्यवाद | Thanking you,

भवदीय, Yours faithfully,

पावर फाइनेंस कॉर्पोरेशन लिमिटेड के लिए / FOR POWER FINANCE CORPORATION LIMITED

D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY)

LOAN RECOVERY UNIT

Copy To :

MR NAWJIT BARMAN

ASSAM POWER GENERATION CORPORATION LTD.

FINANCE OFFICER

ASSAM POWER GENERATION CORPORATION LIMITED,

3RD FLOOR, BIJULEE BHAVAN,

PALTAN BAZAR, GUWAHATI-781 001

ASSAM

भुगतान अनुदेश / PAYMENT INSTRUCTIONS

1. ऋणकर्ताओं द्वारा देय तिथि पर सभी प्रकार का संबंधित भुगतान निम्नानुसार निगम के खाते में किया जाए:

1.All monies payable by the borrower to the Corporation shall be paid on due dates of the relevant payments to the Corporation's Accounts as given below:

1 Account No. 00030350000790 of HDFC Bank

K G Marg, New Delhi

(IFSC code HDFC00000003)

2. पीएफसी ऋणकर्ताओं द्वारा देय राशि का भुगतान ई-भुगतान/आरटीजीएस प्रणाली द्वारा किए जाने को प्राथमिकता देता है तथा प्रोत्साहित करता है।

2.PFC would prefer and encourage the Borrowers in remitting the dues through e-Payment/ RTGS System, For which you may like to take up with your Bankers.

3 ऋणकर्ता पूर्णतः सुनिश्चित करें कि देय तिथि पर निगम के खाते में भुगतान कर दिया गया है।

3.The Borrower will fully ensure that the monies are duly credited on the due dates to the Corporations's above said Accounts.

4 ऋणदाता के पक्ष में देय संबंधित भुगतान तब अदा माना जाएगा यदि वह राशि देय तिथि को निगम के खाते में जमा हो जाएगी।

4.The amount due from the borrower on the due dates of the relevant payments will be construed to have been paid only if such amount is duly credited to the Corporation's said Accounts on the due date.

5 देय राशि का भुगतान देय तिथि पर न होने की स्थिति में, इसे ऋण की शर्तों में चूक माना जयेगा तथा ऋणकर्ता चूक की तारीख तक ऋण की शर्तों के अनुसार दंडस्वरूप ब्याज का भुगतान करने के लिये उत्तरदायी होगा।

5.In the event the amount due is not credited to the said Accounts on the due dates of the relevant payments, such non-payment will constitute a default within the terms of the loan and the borrower will be liable to pay penal interest from the date of default till the date on which the amount is duly credited to the said accounts calculated at the rate and in the manner as specified in terms of the sanction of loan.

6 कृपया नोट करें कि पीएफसी नई दिल्ली का GSTIN 07AAACP1570H1ZM है।

6.GSTIN of PFC New Delhi is 07AAACP1570H1ZM which may please be updated in Your records.

7 उक्त पर पत्राचार तथा अन्य कोई स्पष्टीकरण निम्नलिखित अधिकारियों से प्राप्त किया जा सकता है।

7.Correspondences on the above, and any clarification that may be required may be addressed to :

नाम पदनाम

फोन/फैक्स/ई मेल

i) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

ii) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

iii) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

ऋण सं.	किश्त सं.	मूलधन	ब्याज	सब्सिडी में कटौती	प्रतिबद्धता प्रभार	Moratorium	Int.	जीएसटी कर	योग
LOAN NO	INST NO	PRINCIPAL	INTEREST	RED. SUBSIDY COMM.	CHARGE	Int.	due to Due_dt shifting	CGSTSGSTIGST	TOTAL (₹)
62404001	0	0	24,421	0	0	0	0	0	24,421
योग /TOTAL :		0	24,421	0	0	0	0	0	24,421

** This is not an Invoice

पंजीकृत कार्यालय:- उर्जा निधि, 1 बाराखंबा लेन, नई दिल्ली
Regd.Office:Urja Nidhi, 1,Barakhamba Lane, New Delhi-110001
फोन: /Phone: 23456000, फैक्स:/FAX:(11)23456292
E-Mail:loanrecovery@pfcindia.com Website:www.pfcindia.com

GSTIN 07AAACP1570H1ZM

दिनांक / Dated : 08/11/2023

Identified Loan

संदर्भ सं./ Ref. No 04:06: (624):2023-2024

MR. C.D.GOGOI

CHIEF GENERAL MANAGER (F&A)

ASSAM POWER GENERATION CORPORATION LTD.
ASSAM POWER GENERATION CORPORATION LIMITED,
3RD FLOOR, BIJULEE BHAVAN,
PALTAN BAZAR, GUWAHATI-781 001
ASSAM

प्रिय महोदय/महोदया / Dear Sir/Madam,

निम्नलिखित ऋणों के लिए दिनांक 10/11/2023 को मूलधन, ब्याज, सब्सिडी में कटौती, प्रतिबद्धता प्रभार, इत्यादि की किश्तों का भुगतान देय है:-

The instalments of Principal, Interest, Reduction in Subsidy, Commitment Charges ect. are due for payment on or before 10/11/2023 as per details given below :

The Summary of Dues is as under:

Due for the current month
(+)Overdue of Previous demands - if any
(+)Interest & Penal Interest on overdue

Total Amount to be paid

2,92,89,900
0
0
2,92,89,900

* रुपये 50 करोड़ और उससे अधिक के किसी भी भुगतान के लिए पीएफसी एलईआई **3358003Q6D9LIJJZ1614** इंगित करें।

Quote **PFC LEI 3358003Q6D9LIJJZ1614** for any payment of Rs.50 cr and above.

** पीएफसी को भुगतान करते समय कृपया बैंक कथन में **"APGCL - 624"** अंकित करें।

Kindly Indicate "APGCL - 624" in Bank Narration while making all the payments to PFC.

क) कृपया नोट करें कि देय राशि का भुगतान न करने पर , किसी ऋण स्वाते को एन पी ए के रूप में वर्गीकृत करने की अवधि अब 90 दिन कर दी गई है ।

a) Kindly note that, the period for classifying a loan account as NPA/Stage 3 on account of non-payment of dues has been reduced to 90 days.

ख) उपर्युक्त पूरी राशि जमा करानी होगी तथा देर से किए गए भुगतान पर यथा लागू दंडस्वरूप ब्याज तथा ब्याज पर ब्याज प्रभारित किया जाएगा। अपेक्षित स्पष्टीकरण, यदि कोई है, बाद में प्राप्त किया जा सकता है। भुगतान संबंधी अनुदेश तथा गणना इसके साथ संलग्न हैं।

b) The above amount is to be remitted in full and penal interest/Int on Int. as applicable shall be charged for delayed and short payments. Clarifications required, if any, may be sought subsequently. Payment instructions and calculations are enclosed herewith.

ग) यह मांग पत्र आपको शिष्टाचारवश भेजा जा रहा है। मांग सूचना की प्राप्ति न होना/ अन्य कोई गलती विलंब से भुगतान करने/भुगतान न करने का अधिकार नहीं देती तथा ऋणकर्ता को उनके

c) This Demand Notice is being sent as a matter of courtesy. Non-Receipt of Demand Notice/any mistake does not give any right for late payment/non payment and will not absolve from the obligations of Borrower.

घ) इसके अतिरिक्त, यह भी निवेदन है कि, ऋण-कर्ता 11.30 बजे से पूर्व पीएफसी खाते में क्रेडिट करना सुनिश्चित करें और जिस भी विधि से भुगतान राशि जमा कराई हो, उसकी सूचना फैंक्स/ई मेल के द्वारा भी दें।

d) Further it is requested that, **THE BORROWER MAY ENSURE CREDIT TO PFC's A/C BEFORE 11.30 AM.** Please also inform the same by Fax /email regarding remittances.

भूल-चूक लेनी देनी।

Errors and Omissions are excepted.

धन्यवाद | Thanking you,

भवदीय, Yours faithfully,

पावर फाइनेंस कॉर्पोरेशन लिमिटेड के लिए / FOR POWER FINANCE CORPORATION LIMITED

D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY)

LOAN RECOVERY UNIT

Copy To :

MR NAWJIT BARMAN

ASSAM POWER GENERATION CORPORATION LTD.

FINANCE OFFICER

ASSAM POWER GENERATION CORPORATION LIMITED,

3RD FLOOR, BIJULEE BHAVAN,

PALTAN BAZAR, GUWAHATI-781 001

ASSAM

भुगतान अनुदेश / PAYMENT INSTRUCTIONS

1. ऋणकर्ताओं द्वारा देय तिथि पर सभी प्रकार का संबंधित भुगतान निम्नानुसार निगम के खाते में किया जाए:

1.All monies payable by the borrower to the Corporation shall be paid on due dates of the relevant payments to the Corporation's Accounts as given below:

1 Account No. 00030350000790 of HDFC Bank

K G Marg, New Delhi

(IFSC code HDFC00000003)

2. पीएफसी ऋणकर्ताओं द्वारा देय राशि का भुगतान ई-भुगतान/आरटीजीएस प्रणाली द्वारा किए जाने को प्राथमिकता देता है तथा प्रोत्साहित करता है।

2.PFC would prefer and encourage the Borrowers in remitting the dues through e-Payment/ RTGS System, For which you may like to take up with your Bankers.

3 ऋणकर्ता पूर्णतः सुनिश्चित करें कि देय तिथि पर निगम के खाते में भुगतान कर दिया गया है।

3.The Borrower will fully ensure that the monies are duly credited on the due dates to the Corporations's above said Accounts.

4 ऋणदाता के पक्ष में देय संबंधित भुगतान तब अदा माना जाएगा यदि वह राशि देय तिथि को निगम के खाते में जमा हो जाएगी।

4.The amount due from the borrower on the due dates of the relevant payments will be construed to have been paid only if such amount is duly credited to the Corporation's said Accounts on the due date.

5 देय राशि का भुगतान देय तिथि पर न होने की स्थिति में, इसे ऋण की शर्तों में चूक माना जयेगा तथा ऋणकर्ता चूक की तारीख तक ऋण की शर्तों के अनुसार दंडस्वरूप ब्याज का भुगतान करने के लिये उत्तरदायी होगा।

5.In the event the amount due is not credited to the said Accounts on the due dates of the relevant payments, such non-payment will constitute a default within the terms of the loan and the borrower will be liable to pay penal interest from the date of default till the date on which the amount is duly credited to the said accounts calculated at the rate and in the manner as specified in terms of the sanction of loan.

6 कृपया नोट करें कि पीएफसी नई दिल्ली का GSTIN 07AAACP1570H1ZM है।

6.GSTIN of PFC New Delhi is 07AAACP1570H1ZM which may please be updated in Your records.

7 उक्त पर पत्राचार तथा अन्य कोई स्पष्टीकरण निम्नलिखित अधिकारियों से प्राप्त किया जा सकता है।

7.Correspondences on the above, and any clarification that may be required may be addressed to :

नाम पदनाम

फोन/फैक्स/ई मेल

i) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

ii) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

iii) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

ऋण सं.	किश्त सं.	मूलधन	ब्याज	सब्सिडी में कटौती	प्रतिबद्धता प्रभार	Moratorium	Int.	जीएसटी कर	योग
LOAN NO	INST NO	PRINCIPAL	INTEREST	RED. SUBSIDY COMM.	CHARGE	Int.	due to Due_dt shifting	CGSTSGSTIGST	TOTAL (₹)
62401003	0	0	2,92,89,900	0	0	0	0	0	2,92,89,900
योग /TOTAL :		0	2,92,89,900	0	0	0	0	0	2,92,89,900

** This is not an Invoice

पावर फाइनेंस कॉर्पोरेशन लिमिटेड
POWER FINANCE CORPORATION LIMITED
(भारत सरकार का उपकृत) (A Govt. of India Undertaking)
CIN No.:L65910DL1986GOI024862

पंजीकृत कार्यालय:- उर्जा निधि, 1 बाराखंबा लेन, नई दिल्ली
Regd.Office:Urja Nidhi, 1,Barakhamba Lane, New Delhi-110001
फोन: /Phone: 23456000, फैक्स:/FAX:(11)23456292
E-Mail:loanrecovery@pfcindia.com Website:www.pfcindia.com

GSTIN 07AAACP1570H1ZM

दिनांक / Dated : 07/12/2023

संदर्भ सं./ Ref. No 04:06: (624):2023-2024

MR. C.D.GOGOI

CHIEF GENERAL MANAGER (F&A)

ASSAM POWER GENERATION CORPORATION LTD.
ASSAM POWER GENERATION CORPORATION LIMITED,
3RD FLOOR, BIJULEE BHAVAN,
PALTAN BAZAR, GUWAHATI-781 001
ASSAM

प्रिय महोदय/महोदया / Dear Sir/Madam,

निम्नलिखित ऋणों के लिए दिनांक 15/12/2023 को मूलधन, ब्याज, सब्सिडी में कटौती, प्रतिबद्धता प्रभार, इत्यादि की किश्तों का भुगतान देय है:-
The instalments of Principal, Interest, Reduction in Subsidy, Commitment Charges ect. are due for payment on or before 15/12/2023 as per details given below :

The Summary of Dues is as under:	
Due for the current month	24,421
(+)Overdue of Previous demands - if any	0
(+)Interest & Penal Interest on overdue	0
Total Amount to be paid	24,421

* रुपये 50 करोड़ और उससे अधिक के किसी भी भुगतान के लिए पीएफसी एलईआई 3358003Q6D9LIJJZ1614 इंगित करें।
Quote PFC LEI 3358003Q6D9LIJJZ1614 for any payment of Rs.50 cr and above.

** पीएफसी को भुगतान करते समय कृपया बैंक कथन में "APGCL - 624" अंकित करें।
Kindly Indicate "APGCL - 624" in Bank Narration while making all the payments to PFC.

क) कृपया नोट करें कि देय राशि का भुगतान न करने पर , किसी ऋण स्वाते को एन पी ए के रूप में वर्गीकृत करने की अवधि अब 90 दिन कर दी गई है ।

a) Kindly note that, the period for classifying a loan account as NPA/Stage 3 on account of non-payment of dues has been reduced to 90 days.

ख) उपर्युक्त पूरी राशि जमा करानी होगी तथा देर से किए गए भुगतान पर यथा लागू दंडस्वरूप ब्याज तथा ब्याज पर ब्याज प्रभारित किया जाएगा। अपेक्षित स्पष्टीकरण, यदि कोई है,बाद में प्राप्त किया जा सकता है। भुगतान संबंधी अनुदेश तथा गणना इसके साथ संलग्न हैं।

b) The above amount is to be remitted in full and penal interest/Int on Int. as applicable shall be charged for delayed and short payments. Clarifications required, if any, may be sought subsequently. Payment instructions and calculations are enclosed herewith.

ग) यह मांग पत्र आपको शिष्टाचारवश भेजा जा रहा है। मांग सूचना की प्राप्ति न होना/ अन्य कोई गलती विलंब से भुगतान करने/भुगतान न करने का अधिकार नहीं देती तथा ऋणकर्ता को उनके

c) This Demand Notice is being sent as a matter of courtesy. Non-Receipt of Demand Notice/any mistake does not give any right for late payment/non payment and will not absolve from the obligations of Borrower.

घ) इसके अतिरिक्त, यह भी निवेदन है कि, ऋण-कर्ता 11.30 बजे से पूर्व पीएफसी खाते में क्रेडिट करना सुनिश्चित करें और जिस भी विधि से भुगतान राशि जमा कराई हो, उसकी सूचना फैंक्स/ई मेल के द्वारा भी दें।

d) Further it is requested that, **THE BORROWER MAY ENSURE CREDIT TO PFC's A/C BEFORE 11.30 AM.** Please also inform the same by Fax /email regarding remittances.

भूल-चूक लेनी देनी।

Errors and Omissions are excepted.

धन्यवाद | Thanking you,

भवदीय, Yours faithfully,

पावर फाइनेंस कॉर्पोरेशन लिमिटेड के लिए / FOR POWER FINANCE CORPORATION LIMITED

D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY)

LOAN RECOVERY UNIT

Copy To :

MR NAWJIT BARMAN

ASSAM POWER GENERATION CORPORATION LTD.

FINANCE OFFICER

ASSAM POWER GENERATION CORPORATION LIMITED,

3RD FLOOR, BIJULEE BHAVAN,

PALTAN BAZAR, GUWAHATI-781 001

ASSAM

भुगतान अनुदेश / PAYMENT INSTRUCTIONS

1. ऋणकर्ताओं द्वारा देय तिथि पर सभी प्रकार का संबंधित भुगतान निम्नानुसार निगम के खाते में किया जाए:

1.All monies payable by the borrower to the Corporation shall be paid on due dates of the relevant payments to the Corporation's Accounts as given below:

1 Account No. 00030350000790 of HDFC Bank

K G Marg, New Delhi

(IFSC code HDFC00000003)

2. पीएफसी ऋणकर्ताओं द्वारा देय राशि का भुगतान ई-भुगतान/आस्टीजीएस प्रणाली द्वारा किए जाने को प्राथमिकता देता है तथा प्रोत्साहित करता है।

2.PFC would prefer and encourage the Borrowers in remitting the dues through e-Payment/ RTGS System, For which you may like to take up with your Bankers.

3 ऋणकर्ता पूर्णतः सुनिश्चित करें कि देय तिथि पर निगम के खाते में भुगतान कर दिया गया है।

3.The Borrower will fully ensure that the monies are duly credited on the due dates to the Corporations's above said Accounts.

4 ऋणदाता के पक्ष में देय संबंधित भुगतान तब अदा माना जाएगा यदि वह राशि देय तिथि को निगम के खाते में जमा हो जाएगी।

4.The amount due from the borrower on the due dates of the relevant payments will be construed to have been paid only if such amount is duly credited to the Corporation's said Accounts on the due date.

5 देय राशि का भुगतान देय तिथि पर न होने की स्थिति में, इसे ऋण की शर्तों में चूक माना जयेगा तथा ऋणकर्ता चूक की तारीख तक ऋण की शर्तों के अनुसार दंडस्वरूप ब्याज का भुगतान करने के लिये उत्तरदायी होगा।

5.In the event the amount due is not credited to the said Accounts on the due dates of the relevant payments, such non-payment will constitute a default within the terms of the loan and the borrower will be liable to pay penal interest from the date of default till the date on which the amount is duly credited to the said accounts calculated at the rate and in the manner as specified in terms of the sanction of loan.

6 कृपया नोट करें कि पीएफसी नई दिल्ली का GSTIN 07AAACP1570H1ZM है।

6.GSTIN of PFC New Delhi is 07AAACP1570H1ZM which may please be updated in Your records.

7 उक्त पर पत्राचार तथा अन्य कोई स्पष्टीकरण निम्नलिखित अधिकारियों से प्राप्त किया जा सकता है।

7.Correspondences on the above, and any clarification that may be required may be addressed to :

नाम पदनाम

फोन/फैक्स/ई मेल

i) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

ii) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

iii) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

ऋण सं.	किश्त सं.	मूलधन	ब्याज	सब्सिडी में कटौती	प्रतिबद्धता प्रभार	Moratorium	Int.	जीएसटी कर	योग
LOAN NO	INST NO	PRINCIPAL	INTEREST	RED. SUBSIDY COMM.	CHARGE	Int.	due to Due_dt shifting	CGSTSGSTIGST	TOTAL (₹)
62404001	0	0	24,421	0	0	0	0	0	24,421
योग /TOTAL :		0	24,421	0	0	0	0	0	24,421

** This is not an Invoice

पंजीकृत कार्यालय:- उर्जा निधि, 1 बाराखंबा लेन, नई दिल्ली
Regd.Office:Urja Nidhi, 1,Barakhamba Lane, New Delhi-110001
फोन: /Phone: 23456000, फैक्स:/FAX:(11)23456292
E-Mail:loanrecovery@pfcindia.com Website:www.pfcindia.com

GSTIN 07AAACP1570H1ZM

दिनांक / Dated : 06/12/2023

Identified Loan

संदर्भ सं./ Ref. No 04:06: (624):2023-2024

MR. C.D.GOGOI

CHIEF GENERAL MANAGER (F&A)

ASSAM POWER GENERATION CORPORATION LTD.
ASSAM POWER GENERATION CORPORATION LIMITED,
3RD FLOOR, BIJULEE BHAVAN,
PALTAN BAZAR, GUWAHATI-781 001
ASSAM

प्रिय महोदय/महोदया / Dear Sir/Madam,

निम्नलिखित ऋणों के लिए दिनांक 11/12/2023 को मूलधन, ब्याज, सब्सिडी में कटौती, प्रतिबद्धता प्रभार, इत्यादि की किश्तों का भुगतान देय है:-

The instalments of Principal, Interest, Reduction in Subsidy, Commitment Charges ect. are due for payment on or before 11/12/2023 as per details given below :

The Summary of Dues is as under:

Due for the current month
(+)Overdue of Previous demands - if any
(+)Interest & Penal Interest on overdue

Total Amount to be paid

2,92,89,900
0
0
2,92,89,900

* रुपये 50 करोड़ और उससे अधिक के किसी भी भुगतान के लिए पीएफसी एलईआई 3358003Q6D9LIJJZ1614 इंगित करें।

Quote **PFC LEI 3358003Q6D9LIJJZ1614** for any payment of Rs.50 cr and above.

** पीएफसी को भुगतान करते समय कृपया बैंक कथन में **"APGCL - 624"** अंकित करें।

Kindly Indicate "APGCL - 624" in Bank Narration while making all the payments to PFC.

क) कृपया नोट करें कि देय राशि का भुगतान न करने पर , किसी ऋण स्वाते को एन पी ए के रूप में वर्गीकृत करने की अवधि अब 90 दिन कर दी गई है ।

a) Kindly note that, the period for classifying a loan account as NPA/Stage 3 on account of non-payment of dues has been reduced to 90 days.

ख) उपर्युक्त पूरी राशि जमा करानी होगी तथा देर से किए गए भुगतान पर यथा लागू दंडस्वरूप ब्याज तथा ब्याज पर ब्याज प्रभारित किया जाएगा। अपेक्षित स्पष्टीकरण, यदि कोई है, बाद में प्राप्त किया जा सकता है। भुगतान संबंधी अनुदेश तथा गणना इसके साथ संलग्न हैं।

b) The above amount is to be remitted in full and penal interest/Int on Int. as applicable shall be charged for delayed and short payments. Clarifications required, if any, may be sought subsequently. Payment instructions and calculations are enclosed herewith.

ग) यह मांग पत्र आपको शिष्टाचारवश भेजा जा रहा है। मांग सूचना की प्राप्ति न होना/ अन्य कोई गलती विलंब से भुगतान करने/भुगतान न करने का अधिकार नहीं देती तथा ऋणकर्ता को उनके

c) This Demand Notice is being sent as a matter of courtesy. Non-Receipt of Demand Notice/any mistake does not give any right for late payment/non payment and will not absolve from the obligations of Borrower.

घ) इसके अतिरिक्त, यह भी निवेदन है कि, ऋण-कर्ता 11.30 बजे से पूर्व पीएफसी खाते में क्रेडिट करना सुनिश्चित करें और जिस भी विधि से भुगतान राशि जमा कराई हो, उसकी सूचना फैंक्स/ई मेल के द्वारा भी दें।

d) Further it is requested that, **THE BORROWER MAY ENSURE CREDIT TO PFC's A/C BEFORE 11.30 AM.** Please also inform the same by Fax /email regarding remittances.

भूल-चूक लेनी देनी।

Errors and Omissions are excepted.

धन्यवाद | Thanking you,

भवदीय, Yours faithfully,
पावर फाइनेंस कॉर्पोरेशन लिमिटेड के लिए / FOR POWER FINANCE CORPORATION LIMITED

D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY)

LOAN RECOVERY UNIT

Copy To :

MR NAWJIT BARMAN

ASSAM POWER GENERATION CORPORATION LTD.

FINANCE OFFICER

ASSAM POWER GENERATION CORPORATION LIMITED,
3RD FLOOR, BIJULEE BHAVAN,
PALTAN BAZAR, GUWAHATI-781 001
ASSAM

भुगतान अनुदेश / PAYMENT INSTRUCTIONS

1. ऋणकर्ताओं द्वारा देय तिथि पर सभी प्रकार का संबंधित भुगतान निम्नानुसार निगम के खाते में किया जाए:

1.All monies payable by the borrower to the Corporation shall be paid on due dates of the relevant payments to the Corporation's Accounts as given below:

1 Account No. 00030350000790 of HDFC Bank

K G Marg, New Delhi

(IFSC code HDFC00000003)

2. पीएफसी ऋणकर्ताओं द्वारा देय राशि का भुगतान ई-भुगतान/आस्टीजीएस प्रणाली द्वारा किए जाने को प्राथमिकता देता है तथा प्रोत्साहित करता है।

2.PFC would prefer and encourage the Borrowers in remitting the dues through e-Payment/ RTGS System, For which you may like to take up with your Bankers.

3 ऋणकर्ता पूर्णतः सुनिश्चित करें कि देय तिथि पर निगम के खाते में भुगतान कर दिया गया है।

3.The Borrower will fully ensure that the monies are duly credited on the due dates to the Corporations's above said Accounts.

4 ऋणदाता के पक्ष में देय संबंधित भुगतान तब अदा माना जाएगा यदि वह राशि देय तिथि को निगम के खाते में जमा हो जाएगी।

4.The amount due from the borrower on the due dates of the relevant payments will be construed to have been paid only if such amount is duly credited to the Corporation's said Accounts on the due date.

5 देय राशि का भुगतान देय तिथि पर न होने की स्थिति में, इसे ऋण की शर्तों में चूक माना जयेगा तथा ऋणकर्ता चूक की तारीख तक ऋण की शर्तों के अनुसार दंडस्वरूप ब्याज का भुगतान करने के लिये उत्तरदायी होगा।

5.In the event the amount due is not credited to the said Accounts on the due dates of the relevant payments, such non-payment will constitute a default within the terms of the loan and the borrower will be liable to pay penal interest from the date of default till the date on which the amount is duly credited to the said accounts calculated at the rate and in the manner as specified in terms of the sanction of loan.

6 कृपया नोट करें कि पीएफसी नई दिल्ली का GSTIN 07AAACP1570H1ZM है।

6.GSTIN of PFC New Delhi is 07AAACP1570H1ZM which may please be updated in Your records.

7 उक्त पर पत्राचार तथा अन्य कोई स्पष्टीकरण निम्नलिखित अधिकारियों से प्राप्त किया जा सकता है।

7.Correspondences on the above, and any clarification that may be required may be addressed to :

नाम पदनाम

फोन/फैक्स/ई मेल

i) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

ii) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

iii) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

ऋण सं.	किश्त सं.	मूलधन	ब्याज	सब्सिडी में कटौती	प्रतिबद्धता प्रभार	Moratorium	Int.	जीएसटी कर	योग
LOAN NO	INST NO	PRINCIPAL	INTEREST	RED. SUBSIDY	COMM. CHARGE	Int.	due to Due_dt shifting	CGSTSGSTIGST	TOTAL (₹)
62401003	0	0	2,92,89,900	0	0	0	0	0	2,92,89,900
योग /TOTAL :		0	2,92,89,900	0	0	0	0	0	2,92,89,900

** This is not an Invoice

Identified Loan

पावर फाइनेंस कॉर्पोरेशन लिमिटेड
POWER FINANCE CORPORATION LIMITED
(भारत सरकार का उपकृत) (A Govt. of India Undertaking)
CIN No.:L65910DL11986GOI024862
पंजीकृत कार्यालय:- उर्जा निधि, 1 बाराखंबा लेन, नई दिल्ली
Regd.Office:Urja Nidhi, 1,Barakhamba Lane, New Delhi-110001
फोन: /Phone: 23456000, फैक्स:/FAX:(11)23456292
E-Mail:loanrecovery@pfcindia.com Website:www.pfcindia.com

Rep.Name:dem_not_hindi_pnl_em_gst
पृष्ठ सं / PageNo : 1 / 4

संदर्भ सं./ Ref. No 04:06: (624):2023-2024

MR. C.D.GOGOI
CHIEF GENERAL MANAGER (F&A)
ASSAM POWER GENERATION CORPORATION LTD.
ASSAM POWER GENERATION CORPORATION LIMITED,
3RD FLOOR, BIJULEE BHAVAN,
PALTAN BAZAR, GUWAHATI-781 001
ASSAM

GSTIN 07AAACP1570H1ZM

दिनांक / Dated : 09/01/2024

प्रिय महोदय/महोदया / Dear Sir/Madam,

निम्नलिखित ऋणों के लिए दिनांक 15/01/2024 को मूलधन, ब्याज, सब्सिडी में कटौती, प्रतिबद्धता प्रभार, इत्यादि की किश्तों का भुगतान देय है:-
The instalments of Principal, Interest, Reduction in Subsidy, Commitment Charges ect. are due for payment on or before 15/01/2024 as per details given below :

The Summary of Dues is as under:

Due for the current month

(+)Overdue of Previous demands - if any

(+)Interest & Penal Interest on overdue

Total Amount to be paid

30,72,622

0

0

30,72,622

* रुपये 50 करोड़ और उससे अधिक के किसी भी भुगतान के लिए पीएफसी एलईआई 3358003Q6D9LIJJZ1614 इंगित करें।
Quote PFC LEI 3358003Q6D9LIJJZ1614 for any payment of Rs.50 cr and above.

** पीएफसी को भुगतान करते समय कृपया बैंक कथन में "APGCL - 624" अंकित करें।
Kindly Indicate "APGCL - 624" in Bank Narration while making all the payments to PFC.

क) कृपया नोट करें कि देय राशि का भुगतान न करने पर , किसी ऋण स्वाते को एन पी ए के रूप में वर्गीकृत करने की अवधि अब 90 दिन कर दी गई है ।

a) Kindly note that, the period for classifying a loan account as NPA/Stage 3 on account of non-payment of dues has been reduced to 90 days.

ख) उपर्युक्त पूरी राशि जमा करानी होगी तथा देर से किए गए भुगतान पर यथा लागू दंडस्वरूप ब्याज तथा ब्याज पर ब्याज प्रभारित किया जाएगा। अपेक्षित स्पष्टीकरण, यदि कोई है,बाद में प्राप्त किया जा सकता है। भुगतान संबंधी अनुदेश तथा गणना इसके साथ संलग्न हैं।

b) The above amount is to be remitted in full and penal interest/Int on Int. as applicable shall be charged for delayed and short payments. Clarifications required, if any, may be sought subsequently. Payment instructions and calculations are enclosed herewith.

ग) यह मांग पत्र आपको शिष्टाचारवश भेजा जा रहा है। मांग सूचना की प्राप्ति न होना/ अन्य कोई गलती विलंब से भुगतान करने/भुगतान न करने का अधिकार नहीं देती तथा ऋणकर्ता को उनके

c) This Demand Notice is being sent as a matter of courtesy. Non-Receipt of Demand Notice/any mistake does not give any right for late payment/non payment and will not absolve from the obligations of Borrower.

घ) इसके अतिरिक्त, यह भी निवेदन है कि, ऋण-कर्ता 11.30 बजे से पूर्व पीएफसी खाते में क्रेडिट करना सुनिश्चित करें और जिस भी विधि से भुगतान राशि जमा कराई हो, उसकी सूचना फैंक्स/ई मेल के द्वारा भी दें।

d) Further it is requested that, **THE BORROWER MAY ENSURE CREDIT TO PFC's A/C BEFORE 11.30 AM.** Please also inform the same by Fax /email regarding remittances.

भूल-चूक लेनी देनी।

Errors and Omissions are excepted.

धन्यवाद | Thanking you,

भवदीय, Yours faithfully,

पावर फाइनेंस कॉर्पोरेशन लिमिटेड के लिए / FOR POWER FINANCE CORPORATION LIMITED

D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY)

LOAN RECOVERY UNIT

Copy To :

MR NAWJIT BARMAN

ASSAM POWER GENERATION CORPORATION LTD.

FINANCE OFFICER

ASSAM POWER GENERATION CORPORATION LIMITED,

3RD FLOOR, BIJULEE BHAVAN,

PALTAN BAZAR, GUWAHATI-781 001

ASSAM

भुगतान अनुदेश / PAYMENT INSTRUCTIONS

1. ऋणकर्ताओं द्वारा देय तिथि पर सभी प्रकार का संबंधित भुगतान निम्नानुसार निगम के खाते में किया जाए:

1.All monies payable by the borrower to the Corporation shall be paid on due dates of the relevant payments to the Corporation's Accounts as given below:

1 Account No. 00030350000790 of HDFC Bank

K G Marg, New Delhi

(IFSC code HDFC00000003)

2. पीएफसी ऋणकर्ताओं द्वारा देय राशि का भुगतान ई-भुगतान/आरटीजीएस प्रणाली द्वारा किए जाने को प्राथमिकता देता है तथा प्रोत्साहित करता है।

2.PFC would prefer and encourage the Borrowers in remitting the dues through e-Payment/ RTGS System, For which you may like to take up with your Bankers.

3 ऋणकर्ता पूर्णतः सुनिश्चित करें कि देय तिथि पर निगम के खाते में भुगतान कर दिया गया है।

3.The Borrower will fully ensure that the monies are duly credited on the due dates to the Corporations's above said Accounts.

4 ऋणदाता के पक्ष में देय संबंधित भुगतान तब अदा माना जाएगा यदि वह राशि देय तिथि को निगम के खाते में जमा हो जाएगी।

4.The amount due from the borrower on the due dates of the relevant payments will be construed to have been paid only if such amount is duly credited to the Corporation's said Accounts on the due date.

5 देय राशि का भुगतान देय तिथि पर न होने की स्थिति में, इसे ऋण की शर्तों में चूक माना जयेगा तथा ऋणकर्ता चूक की तारीख तक ऋण की शर्तों के अनुसार दंडस्वरूप ब्याज का भुगतान करने के लिये उत्तरदायी होगा।

5.In the event the amount due is not credited to the said Accounts on the due dates of the relevant payments, such non-payment will constitute a default within the terms of the loan and the borrower will be liable to pay penal interest from the date of default till the date on which the amount is duly credited to the said accounts calculated at the rate and in the manner as specified in terms of the sanction of loan.

6 कृपया नोट करें कि पीएफसी नई दिल्ली का GSTIN 07AAACP1570H1ZM है।

6.GSTIN of PFC New Delhi is 07AAACP1570H1ZM which may please be updated in Your records.

7 उक्त पर पत्राचार तथा अन्य कोई स्पष्टीकरण निम्नलिखित अधिकारियों से प्राप्त किया जा सकता है।

7.Correspondences on the above, and any clarification that may be required may be addressed to :

नाम पदनाम

फोन/फैक्स/ई मेल

i) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

ii) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

iii) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

ऋण सं.	किश्त सं.	मूलधन	ब्याज	सब्सिडी में कटौती	प्रतिबद्धता प्रभार	Moratorium	Int.	जीएसटी कर	योग
LOAN NO	INST NO	PRINCIPAL	INTEREST	RED. SUBSIDY COMM.	CHARGE	Int.	due to Due_dt shifting	CGSTSGSTIGST	TOTAL (')
62404001	60	30,47,387	25,235	0	0	0	0	0	30,72,622
योग /TOTAL :		30,47,387	25,235	0	0	0	0	0	30,72,622

** This is not an Invoice

पंजीकृत कार्यालय:- उर्जा निधि, 1 बाराखंबा लेन, नई दिल्ली
Regd.Office:Urja Nidhi, 1,Barakhamba Lane, New Delhi-110001
फोन: /Phone: 23456000, फैक्स:/FAX:(11)23456292
E-Mail:loanrecovery@pfcindia.com Website:www.pfcindia.com

GSTIN 07AAACP1570H1ZM

दिनांक / Dated : 05/01/2024

Identified Loan

संदर्भ सं./ Ref. No 04:06: (624):2023-2024

MR. C.D.GOGOI

CHIEF GENERAL MANAGER (F&A)

ASSAM POWER GENERATION CORPORATION LTD.
ASSAM POWER GENERATION CORPORATION LIMITED,
3RD FLOOR, BIJULEE BHAVAN,
PALTAN BAZAR, GUWAHATI-781 001
ASSAM

प्रिय महोदय/महोदया / Dear Sir/Madam,

निम्नलिखित ऋणों के लिए दिनांक 10/01/2024 को मूलधन, ब्याज, सब्सिडी में कटौती, प्रतिबद्धता प्रभार, इत्यादि की किश्तों का भुगतान देय है:-

The instalments of Principal, Interest, Reduction in Subsidy, Commitment Charges ect. are due for payment on or before 10/01/2024 as per details given below :

The Summary of Dues is as under:

Due for the current month
(+)Overdue of Previous demands - if any
(+)Interest & Penal Interest on overdue

Total Amount to be paid

11,58,96,453
0
0
11,58,96,453

* रुपये 50 करोड़ और उससे अधिक के किसी भी भुगतान के लिए पीएफसी एलईआई 3358003Q6D9LIJJZ1614 इंगित करें।

Quote **PFC LEI 3358003Q6D9LIJJZ1614** for any payment of Rs.50 cr and above.

** पीएफसी को भुगतान करते समय कृपया बैंक कथन में **"APGCL - 624"** अंकित करें।

Kindly Indicate "APGCL - 624" in Bank Narration while making all the payments to PFC.

क) कृपया नोट करें कि देय राशि का भुगतान न करने पर , किसी ऋण स्वाते को एन पी ए के रूप में वर्गीकृत करने की अवधि अब 90 दिन कर दी गई है ।

a) Kindly note that, the period for classifying a loan account as NPA/Stage 3 on account of non-payment of dues has been reduced to 90 days.

ख) उपर्युक्त पूरी राशि जमा करानी होगी तथा देर से किए गए भुगतान पर यथा लागू दंडस्वरूप ब्याज तथा ब्याज पर ब्याज प्रभारित किया जाएगा। अपेक्षित स्पष्टीकरण, यदि कोई है, बाद में प्राप्त किया जा सकता है। भुगतान संबंधी अनुदेश तथा गणना इसके साथ संलग्न हैं।

b) The above amount is to be remitted in full and penal interest/Int on Int. as applicable shall be charged for delayed and short payments. Clarifications required, if any, may be sought subsequently. Payment instructions and calculations are enclosed herewith.

ग) यह मांग पत्र आपको शिष्टाचारवश भेजा जा रहा है। मांग सूचना की प्राप्ति न होना/ अन्य कोई गलती विलंब से भुगतान करने/भुगतान न करने का अधिकार नहीं देती तथा ऋणकर्ता को उनके

c) This Demand Notice is being sent as a matter of courtesy. Non-Receipt of Demand Notice/any mistake does not give any right for late payment/non payment and will not absolve from the obligations of Borrower.

घ) इसके अतिरिक्त, यह भी निवेदन है कि, ऋण-कर्ता 11.30 बजे से पूर्व पीएफसी खाते में क्रेडिट करना सुनिश्चित करें और जिस भी विधि से भुगतान राशि जमा कराई हो, उसकी सूचना फैंक्स/ई मेल के द्वारा भी दें।

d) Further it is requested that, **THE BORROWER MAY ENSURE CREDIT TO PFC's A/C BEFORE 11.30 AM.** Please also inform the same by Fax /email regarding remittances.

भूल-चूक लेनी देनी।

Errors and Omissions are excepted.

धन्यवाद | Thanking you,

भवदीय, Yours faithfully,

पावर फाइनेंस कॉर्पोरेशन लिमिटेड के लिए / FOR POWER FINANCE CORPORATION LIMITED

D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY)

LOAN RECOVERY UNIT

Copy To :

MR NAWJIT BARMAN

ASSAM POWER GENERATION CORPORATION LTD.

FINANCE OFFICER

ASSAM POWER GENERATION CORPORATION LIMITED,

3RD FLOOR, BIJULEE BHAVAN,

PALTAN BAZAR, GUWAHATI-781 001

ASSAM

भुगतान अनुदेश / PAYMENT INSTRUCTIONS

1. ऋणकर्ताओं द्वारा देय तिथि पर सभी प्रकार का संबंधित भुगतान निम्नानुसार निगम के खाते में किया जाए:

1.All monies payable by the borrower to the Corporation shall be paid on due dates of the relevant payments to the Corporation's Accounts as given below:

1 Account No. 00030350000790 of HDFC Bank

K G Marg, New Delhi

(IFSC code HDFC00000003)

2. पीएफसी ऋणकर्ताओं द्वारा देय राशि का भुगतान ई-भुगतान/आरटीजीएस प्रणाली द्वारा किए जाने को प्राथमिकता देता है तथा प्रोत्साहित करता है।

2.PFC would prefer and encourage the Borrowers in remitting the dues through e-Payment/ RTGS System, For which you may like to take up with your Bankers.

3 ऋणकर्ता पूर्णतः सुनिश्चित करें कि देय तिथि पर निगम के खाते में भुगतान कर दिया गया है।

3.The Borrower will fully ensure that the monies are duly credited on the due dates to the Corporations's above said Accounts.

4 ऋणदाता के पक्ष में देय संबंधित भुगतान तब अदा माना जाएगा यदि वह राशि देय तिथि को निगम के खाते में जमा हो जाएगी।

4.The amount due from the borrower on the due dates of the relevant payments will be construed to have been paid only if such amount is duly credited to the Corporation's said Accounts on the due date.

5 देय राशि का भुगतान देय तिथि पर न होने की स्थिति में, इसे ऋण की शर्तों में चूक माना जयेगा तथा ऋणकर्ता चूक की तारीख तक ऋण की शर्तों के अनुसार दंडस्वरूप ब्याज का भुगतान करने के लिये उत्तरदायी होगा।

5.In the event the amount due is not credited to the said Accounts on the due dates of the relevant payments, such non-payment will constitute a default within the terms of the loan and the borrower will be liable to pay penal interest from the date of default till the date on which the amount is duly credited to the said accounts calculated at the rate and in the manner as specified in terms of the sanction of loan.

6 कृपया नोट करें कि पीएफसी नई दिल्ली का GSTIN 07AAACP1570H1ZM है।

6.GSTIN of PFC New Delhi is 07AAACP1570H1ZM which may please be updated in Your records.

7 उक्त पर पत्राचार तथा अन्य कोई स्पष्टीकरण निम्नलिखित अधिकारियों से प्राप्त किया जा सकता है।

7.Correspondences on the above, and any clarification that may be required may be addressed to :

नाम पदनाम

फोन/फैक्स/ई मेल

i) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

ii) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

iii) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

ऋण सं.	किश्त सं.	मूलधन	ब्याज	सब्सिडी में कटौती	प्रतिबद्धता प्रभार	Moratorium	Int.	जीएसटी कर	योग
LOAN NO	INST NO	PRINCIPAL	INTEREST	RED. SUBSIDY COMM.	CHARGE	Int.	due to Due_dt shifting	CGSTSGSTIGST	TOTAL (')
62401003	22	8,75,51,391	2,83,45,062	0	0	0	0	0	11,58,96,453
योग /TOTAL :		8,75,51,391	2,83,45,062	0	0	0	0	0	11,58,96,453

** This is not an Invoice

पंजीकृत कार्यालय:- उर्जा निधि, 1 बाराखंबा लेन, नई दिल्ली
Regd.Office:Urja Nidhi, 1,Barakhamba Lane, New Delhi-110001
फोन: /Phone: 23456000, फैक्स:/FAX:(11)23456292
E-Mail:loanrecovery@pfcindia.com Website:www.pfcindia.com

GSTIN 07AAACP1570H1ZM

दिनांक / Dated : 07/02/2024

Identified Loan

संदर्भ सं./ Ref. No 04:06: (624):2023-2024

MR. C.D.GOGOI

CHIEF GENERAL MANAGER (F&A)

ASSAM POWER GENERATION CORPORATION LTD.
ASSAM POWER GENERATION CORPORATION LIMITED,
3RD FLOOR, BIJULEE BHAVAN,
PALTAN BAZAR, GUWAHATI-781 001
ASSAM

प्रिय महोदय/महोदया / Dear Sir/Madam,

निम्नलिखित ऋणों के लिए दिनांक 12/02/2024 को मूलधन, ब्याज, सब्सिडी में कटौती, प्रतिबद्धता प्रभार, इत्यादि की किश्तों का भुगतान देय है:-

The instalments of Principal, Interest, Reduction in Subsidy, Commitment Charges ect. are due for payment on or before 12/02/2024 as per details given below :

The Summary of Dues is as under:

Due for the current month
(+)Overdue of Previous demands - if any
(+)Interest & Penal Interest on overdue

Total Amount to be paid

3,03,80,096
0
0
3,03,80,096

* रुपये 50 करोड़ और उससे अधिक के किसी भी भुगतान के लिए पीएफसी एलईआई 3358003Q6D9LIJJZ1614 इंगित करें।

Quote **PFC LEI 3358003Q6D9LIJJZ1614** for any payment of Rs.50 cr and above.

** पीएफसी को भुगतान करते समय कृपया बैंक कथन में **"APGCL - 624"** अंकित करें।

Kindly Indicate "APGCL - 624" in Bank Narration while making all the payments to PFC.

क) कृपया नोट करें कि देय राशि का भुगतान न करने पर , किसी ऋण स्वाते को एन पी ए के रूप में वर्गीकृत करने की अवधि अब 90 दिन कर दी गई है ।

a) Kindly note that, the period for classifying a loan account as NPA/Stage 3 on account of non-payment of dues has been reduced to 90 days.

ख) उपर्युक्त पूरी राशि जमा करानी होगी तथा देर से किए गए भुगतान पर यथा लागू दंडस्वरूप ब्याज तथा ब्याज पर ब्याज प्रभारित किया जाएगा। अपेक्षित स्पष्टीकरण, यदि कोई है, बाद में प्राप्त किया जा सकता है। भुगतान संबंधी अनुदेश तथा गणना इसके साथ संलग्न हैं।

b) The above amount is to be remitted in full and penal interest/Int on Int. as applicable shall be charged for delayed and short payments. Clarifications required, if any, may be sought subsequently. Payment instructions and calculations are enclosed herewith.

ग) यह मांग पत्र आपको शिष्टाचारवश भेजा जा रहा है। मांग सूचना की प्राप्ति न होना/ अन्य कोई गलती विलंब से भुगतान करने/भुगतान न करने का अधिकार नहीं देती तथा ऋणकर्ता को उनके

c) This Demand Notice is being sent as a matter of courtesy. Non-Receipt of Demand Notice/any mistake does not give any right for late payment/non payment and will not absolve from the obligations of Borrower.

घ) इसके अतिरिक्त, यह भी निवेदन है कि, ऋण-कर्ता 11.30 बजे से पूर्व पीएफसी खाते में क्रेडिट करना सुनिश्चित करें और जिस भी विधि से भुगतान राशि जमा कराई हो, उसकी सूचना फैंक्स/ई मेल के द्वारा भी दें।

d) Further it is requested that, **THE BORROWER MAY ENSURE CREDIT TO PFC's A/C BEFORE 11.30 AM.** Please also inform the same by Fax /email regarding remittances.

भूल-चूक लेनी देनी।

Errors and Omissions are excepted.

धन्यवाद | Thanking you,

भवदीय, Yours faithfully,

पावर फाइनेंस कॉर्पोरेशन लिमिटेड के लिए / FOR POWER FINANCE CORPORATION LIMITED

D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY)

LOAN RECOVERY UNIT

Copy To :

MR NAWJIT BARMAN

ASSAM POWER GENERATION CORPORATION LTD.

FINANCE OFFICER

ASSAM POWER GENERATION CORPORATION LIMITED,

3RD FLOOR, BIJULEE BHAVAN,

PALTAN BAZAR, GUWAHATI-781 001

ASSAM

भुगतान अनुदेश / PAYMENT INSTRUCTIONS

1. ऋणकर्ताओं द्वारा देय तिथि पर सभी प्रकार का संबंधित भुगतान निम्नानुसार निगम के खाते में किया जाए:

1.All monies payable by the borrower to the Corporation shall be paid on due dates of the relevant payments to the Corporation's Accounts as given below:

1 Account No. 00030350000790 of HDFC Bank

K G Marg, New Delhi

(IFSC code HDFC00000003)

2. पीएफसी ऋणकर्ताओं द्वारा देय राशि का भुगतान ई-भुगतान/आरटीजीएस प्रणाली द्वारा किए जाने को प्राथमिकता देता है तथा प्रोत्साहित करता है।

2.PFC would prefer and encourage the Borrowers in remitting the dues through e-Payment/ RTGS System, For which you may like to take up with your Bankers.

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3.The Borrower will fully ensure that the monies are duly credited on the due dates to the Corporations's above said Accounts.

4 ऋणदाता के पक्ष में देय संबंधित भुगतान तब अदा माना जाएगा यदि वह राशि देय तिथि को निगम के खाते में जमा हो जाएगी।

4.The amount due from the borrower on the due dates of the relevant payments will be construed to have been paid only if such amount is duly credited to the Corporation's said Accounts on the due date.

5 देय राशि का भुगतान देय तिथि पर न होने की स्थिति में, इसे ऋण की शर्तों में चूक माना जयेगा तथा ऋणकर्ता चूक की तारीख तक ऋण की शर्तों के अनुसार दंडस्वरूप ब्याज का भुगतान करने के लिये उत्तरदायी होगा।

5.In the event the amount due is not credited to the said Accounts on the due dates of the relevant payments, such non-payment will constitute a default within the terms of the loan and the borrower will be liable to pay penal interest from the date of default till the date on which the amount is duly credited to the said accounts calculated at the rate and in the manner as specified in terms of the sanction of loan.

6 कृपया नोट करें कि पीएफसी नई दिल्ली का GSTIN 07AAACP1570H1ZM है।

6.GSTIN of PFC New Delhi is 07AAACP1570H1ZM which may please be updated in Your records.

7 उक्त पर पत्राचार तथा अन्य कोई स्पष्टीकरण निम्नलिखित अधिकारियों से प्राप्त किया जा सकता है।

7.Correspondences on the above, and any clarification that may be required may be addressed to :

नाम पदनाम

फोन/फैक्स/ई मेल

i) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

ii) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

iii) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

ऋण सं.	किश्त सं.	मूलधन	ब्याज	सब्सिडी में कटौती	प्रतिबद्धता प्रभार	Moratorium	Int.	जीएसटी कर	योग
LOAN NO	INST NO	PRINCIPAL	INTEREST	RED. SUBSIDY COMM.	CHARGE	Int.	due to Due_dt shifting	CGSTSGSTIGST	TOTAL (')
62401003	0	0	3,03,80,096	0	0	0	0	0	3,03,80,096
योग /TOTAL :		0	3,03,80,096	0	0	0	0	0	3,03,80,096

** This is not an Invoice

पंजीकृत कार्यालय:- उर्जा निधि, 1 बाराखंबा लेन, नई दिल्ली
Regd.Office:Urja Nidhi, 1,Barakhamba Lane, New Delhi-110001
फोन: /Phone: 23456000, फैक्स:/FAX:(11)23456292
E-Mail:loanrecovery@pfcindia.com Website:www.pfcindia.com

GSTIN 07AAACP1570H1ZM

दिनांक / Dated : 05/03/2024

Identified Loan

संदर्भ सं./ Ref. No 04:06: (624):2023-2024

MR. C.D.GOGOI

CHIEF GENERAL MANAGER (F&A)

ASSAM POWER GENERATION CORPORATION LTD.
ASSAM POWER GENERATION CORPORATION LIMITED,
3RD FLOOR, BIJULEE BHAVAN,
PALTAN BAZAR, GUWAHATI-781 001
ASSAM

प्रिय महोदय/महोदया / Dear Sir/Madam,

निम्नलिखित ऋणों के लिए दिनांक 11/03/2024 को मूलधन, ब्याज, सब्सिडी में कटौती, प्रतिबद्धता प्रभार, इत्यादि की किश्तों का भुगतान देय है:-

The instalments of Principal, Interest, Reduction in Subsidy, Commitment Charges ect. are due for payment on or before 11/03/2024 as per details given below :

The Summary of Dues is as under:

Due for the current month
(+)Overdue of Previous demands - if any
(+)Interest & Penal Interest on overdue

Total Amount to be paid

2,57,77,049
0
0
2,57,77,049

* रुपये 50 करोड़ और उससे अधिक के किसी भी भुगतान के लिए पीएफसी एलईआई 3358003Q6D9LIJJZ1614 इंगित करें।

Quote **PFC LEI 3358003Q6D9LIJJZ1614** for any payment of Rs.50 cr and above.

** पीएफसी को भुगतान करते समय कृपया बैंक कथन में **"APGCL - 624"** अंकित करें।

Kindly Indicate "APGCL - 624" in Bank Narration while making all the payments to PFC.

क) कृपया नोट करें कि देय राशि का भुगतान न करने पर , किसी ऋण स्वाते को एन पी ए के रूप में वर्गीकृत करने की अवधि अब 90 दिन कर दी गई है ।

a) Kindly note that, the period for classifying a loan account as NPA/Stage 3 on account of non-payment of dues has been reduced to 90 days.

ख) उपर्युक्त पूरी राशि जमा करानी होगी तथा देर से किए गए भुगतान पर यथा लागू दंडस्वरूप ब्याज तथा ब्याज पर ब्याज प्रभारित किया जाएगा। अपेक्षित स्पष्टीकरण, यदि कोई है, बाद में प्राप्त किया जा सकता है। भुगतान संबंधी अनुदेश तथा गणना इसके साथ संलग्न हैं।

b) The above amount is to be remitted in full and penal interest/Int on Int. as applicable shall be charged for delayed and short payments. Clarifications required, if any, may be sought subsequently. Payment instructions and calculations are enclosed herewith.

ग) यह मांग पत्र आपको शिष्टाचारवश भेजा जा रहा है। मांग सूचना की प्राप्ति न होना/ अन्य कोई गलती विलंब से भुगतान करने/भुगतान न करने का अधिकार नहीं देती तथा ऋणकर्ता को उनके

c) This Demand Notice is being sent as a matter of courtesy. Non-Receipt of Demand Notice/any mistake does not give any right for late payment/non payment and will not absolve from the obligations of Borrower.

घ) इसके अतिरिक्त, यह भी निवेदन है कि, ऋण-कर्ता 11.30 बजे से पूर्व पीएफसी खाते में क्रेडिट करना सुनिश्चित करें और जिस भी विधि से भुगतान राशि जमा कराई हो, उसकी सूचना फैंक्स/ई मेल के द्वारा भी दें।

d) Further it is requested that, **THE BORROWER MAY ENSURE CREDIT TO PFC's A/C BEFORE 11.30 AM.** Please also inform the same by Fax /email regarding remittances.

भूल-चूक लेनी देनी।

Errors and Omissions are excepted.

धन्यवाद | Thanking you,

भवदीय, Yours faithfully,

पावर फाइनेंस कॉर्पोरेशन लिमिटेड के लिए / FOR POWER FINANCE CORPORATION LIMITED

D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY)

LOAN RECOVERY UNIT

Copy To :

MR NAWJIT BARMAN

ASSAM POWER GENERATION CORPORATION LTD.

FINANCE OFFICER

ASSAM POWER GENERATION CORPORATION LIMITED,

3RD FLOOR, BIJULEE BHAVAN,

PALTAN BAZAR, GUWAHATI-781 001

ASSAM

भुगतान अनुदेश / PAYMENT INSTRUCTIONS

1. ऋणकर्ताओं द्वारा देय तिथि पर सभी प्रकार का संबंधित भुगतान निम्नानुसार निगम के खाते में किया जाए:

1.All monies payable by the borrower to the Corporation shall be paid on due dates of the relevant payments to the Corporation's Accounts as given below:

1 Account No. 00030350000790 of HDFC Bank

K G Marg, New Delhi

(IFSC code HDFC00000003)

2. पीएफसी ऋणकर्ताओं द्वारा देय राशि का भुगतान ई-भुगतान/आरटीजीएस प्रणाली द्वारा किए जाने को प्राथमिकता देता है तथा प्रोत्साहित करता है।

2.PFC would prefer and encourage the Borrowers in remitting the dues through e-Payment/ RTGS System, For which you may like to take up with your Bankers.

3 ऋणकर्ता पूर्णतः सुनिश्चित करें कि देय तिथि पर निगम के खाते में भुगतान कर दिया गया है।

3.The Borrower will fully ensure that the monies are duly credited on the due dates to the Corporations's above said Accounts.

4 ऋणदाता के पक्ष में देय संबंधित भुगतान तब अदा माना जाएगा यदि वह राशि देय तिथि को निगम के खाते में जमा हो जाएगी।

4.The amount due from the borrower on the due dates of the relevant payments will be construed to have been paid only if such amount is duly credited to the Corporation's said Accounts on the due date.

5 देय राशि का भुगतान देय तिथि पर न होने की स्थिति में, इसे ऋण की शर्तों में चूक माना जयेगा तथा ऋणकर्ता चूक की तारीख तक ऋण की शर्तों के अनुसार दंडस्वरूप ब्याज का भुगतान करने के लिये उत्तरदायी होगा।

5.In the event the amount due is not credited to the said Accounts on the due dates of the relevant payments, such non-payment will constitute a default within the terms of the loan and the borrower will be liable to pay penal interest from the date of default till the date on which the amount is duly credited to the said accounts calculated at the rate and in the manner as specified in terms of the sanction of loan.

6 कृपया नोट करें कि पीएफसी नई दिल्ली का GSTIN 07AAACP1570H1ZM है।

6.GSTIN of PFC New Delhi is 07AAACP1570H1ZM which may please be updated in Your records.

7 उक्त पर पत्राचार तथा अन्य कोई स्पष्टीकरण निम्नलिखित अधिकारियों से प्राप्त किया जा सकता है।

7.Correspondences on the above, and any clarification that may be required may be addressed to :

नाम पदनाम

फोन/फैक्स/ई मेल

i) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

ii) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

iii) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

ऋण सं.	किश्त सं.	मूलधन	ब्याज	सब्सिडी में कटौती	प्रतिबद्धता प्रभार	Moratorium	Int.	जीएसटी कर	योग
LOAN NO	INST NO	PRINCIPAL	INTEREST	RED. SUBSIDY COMM.	CHARGE	Int.	due to Due_dt shifting	CGSTSGSTIGST	TOTAL (₹)
62401003	0	0	2,57,77,049	0	0	0	0	0	2,57,77,049
योग /TOTAL :		0	2,57,77,049	0	0	0	0	0	2,57,77,049

** This is not an Invoice

Annexure-6: Sanction Letters for Conversion of Grant to Equity

FINANCIAL SANCTION



Financial Sanction



Power (Electricity) Department

Sanction No: FS/42_2021-22(I)_06

Sanction Date: 31-12-2021

To,
Accountant General (A&E) Assam, Maidamgaon, Beltola, Guwahati-29

PURPOSE/SCHEME Conversion of Govt. of Assam Grants to APGCL into Equity (as on 31.03.2021) Book Adjustment only.

Proposal No. : FS-42-2021-22-00006
Administrative Approval : Not Applicable
Dept. File No : PEL.57/2021/P-I-II
Financial Year : 2021-22

Finance Concurrence No : -N/A-
Sanctioned to : DIS/SAD/001 , SA(Accounts)Dept.
Sanctioned by: F R LASKAR, JT SECRETARY
HOA : 4801-80-190-2062-501-20-99-SOPD-ODS-V-GA
Issued under DFP Rules:

Financial Sanction of the competent authority is hereby accorded for an amount not exceeding Rs.132486.07000 Lakhs (Rupees One Thousand Three Hundred and Twenty Four Crore Eighty Six Lakh Seven Thousand only) towards the payment subject to the following terms and conditions:

TERMS & CONDITIONS

1. All norms in Assam Financial Rules, AFRBM Act 2005, CVC Guidelines, Assam Public Procurement Act 2017, Assam Public Procurement Rules 2021 and similar directives from Finance Department issued from time to time is to be strictly followed invariably.
2. The admissible deductions can be deducted and deposited into the Govt. Account by the Concerned Authority as per rule/Govt. Instructions.
3. Work to be completed within the estimated cost in all respect without involving cost and time over run.

BENEFICIARY DETAILS

#	Name	Account Number	Amount (In Lakhs)	Remarks
1	ASSAM POWER GENERATION CORPORATION LIMITED	10566984166	132486.07000	Book Adjustment Only

COPY FORWARDED TO

1. The Accountant General (A&E) Assam, Maidamgaon, Beltola, Guwahati-29.
2. The Accountant General (Audit), Assam, Maidamgaon, Guwahati-29
3. The Power (Electricity) Department, Assam.
4. Finance (EC-III/III) Dept.
5. Finance (Budget) Dept.
6. SA(Accounts)Dept.
7. Treasury Officer, Dispur

This is a computer generated document and doesn't require any Signature/Seal



FINANCIAL SANCTION

Government Of Assam

Power (Electricity) Department

Sanction No: FS/pe_2023-24(I)_33

Sanction Date: 12-10-2023

To,
Accountant General (A&E) Assam, Maidamgaon, Beltola, Guwahati-29

PURPOSE/SCHEME Conversion of Government of Assam Grants to APGCL into Equity, as on 31.03.2023

Proposal No. : FS-pe-2023-24-00041

Administrative Approval : Not Applicable

Dept. File No : 388656

Financial Year : 2023-24

Grant No : 62

Finance Concurrence Remarks: N/A

Finance Concurrence No : -N/A-

Sanctioned to : DIS/SAD/001 , General Administration (Secretariat Accounts) Deptt.

Sanctioned by: Mr. Sanjib Sarma AFS, Senior Financial Advisor,
Power (Electricity) Department

HOA : 4801-80-190-2062-501-20-99-SOPD-ODS-V-GA

DFP Rules: Cabinet approval dated 08/09/2023

Whether this work/scheme/program etc. has Forest Royalty due to the Government? : N/A

Financial Sanction of the competent authority is hereby accorded for an amount not exceeding **Rs.40206.00000 Lakhs (Rupees Four Hundred and Two Crore Six Lakh only)** towards the payment subject to the following terms and conditions:

TERMS & CONDITIONS

1. All norms in Assam Financial Rules, AFRBM Act 2005, CVC Guidelines, Assam Public Procurement Act 2017, Assam Public Procurement Rules 2021 and similar directives from Finance Department issued from time to time is to be strictly followed invariably.
2. The admissible deductions can be deducted and deposited into the Govt. Account by the Concerned Authority as per rule/ Govt. Instructions.
3. Work to be completed within the estimated cost in all respect without involving cost and time over run.


BENEFICIARY DETAILS

#	Name	Account Number	Amount (In Lakhs)	Remarks
1	ASSAM POWER GENERATION CORPORATION LIMITED	10566984166	40206.00000	Book Adjustment only

COPY FORWARDED TO

1. The Accountant General (A&E) Assam, Maidamgaon, Beltola, Guwahati-29.
2. The Accountant General (Audit), Assam, Maidamgaon, Guwahati-29
3. The Chief Inspectorate of Electricity, Assam.
4. Finance (EC-I/II/III) Dept.
5. Finance (Budget) Dept.
6. General Administration (Secretariat Accounts) Deptt.
7. Treasury Officer, Dispur

**Annexure-7: Income tax Return Acknowledgement (ITR-6)
for FY 2023-24 (AY 2024-25)**

<div>INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT</div> <div>[Where the data of the Return of Income in Form ITR-1(SAHA)], ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)</div>				Assessment Year 2024-25			
PAN		AAFCA4891F					
Name		ASSAM POWER GENERATION CORPORATION LIMITED					
Address		3RD FLOOR, BIJULEE BHAWAN, A.T ROAD, PALTAN BAZAR , GUWAHATI , 04-Assam, 91-INDIA, 781001					
Status		6-Public company		Form Number		ITR-6	
Filed u/s		139(1)-On or before due date		e-Filing Acknowledgement Number		671292641301024	
Taxable Income and Tax Details	Current Year business loss, if any			1	0		
	Total Income			2	0		
	Book Profit under MAT, where applicable			3	77,46,53,267		
	Adjusted Total Income under AMT, where applicable			4	0		
	Net tax payable			5	13,53,47,419		
	Interest and Fee Payable			6	22,10,880		
	Total tax, interest and Fee payable			7	13,75,58,299		
	Taxes Paid			8	16,97,20,705		
	(+) Tax Payable /(-) Refundable (7-8)			9	(-) 3,21,62,410		
Accreted Income and Tax Detail	Accreted Income as per section 115TD			10	0		
	Additional Tax payable u/s 115TD			11	0		
	Interest payable u/s 115TE			12	0		
	Additional Tax and interest payable			13	0		
	Tax and interest paid			14	0		
	(+) Tax Payable /(-) Refundable (13-14)			15	0		
Income Tax Return electronically transmitted on 30-Oct-2024 21:02:33 from IP address 49.37.102.177 and verified by SURESH KAIMAL having PAN AECPK4255K on 30-Oct-2024 using paper ITR-Verification Form /Electronic Verification Code generated through mode							
System Generated Barcode/QR Code		<div></div> <div>AAFCA4891F0667129264130102404c45d7f6ef9f83b0d3290e9586d2e15e642769e</div>					
<div>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</div>							

**Annexure-8: APGCL Generation loss SLDC certificate for
FY 2023-24**



Assam Electricity Grid Corporation Limited
Registered Office: 1st Floor, Bijulee Bhawan, Paltanbazar, Guwahati-781 001
CIN: U40101AS2003SGC007238
Phone-036 1-2739520 / Fax-0361 -2739513 Web: www.aegcl.co.in

TO WHOM IT MAY CONCERN

As per receipt of verified data from APGCL, this is to certify that the generation loss of various plants for the FY 2023-24 due to Grid Restrictions are as stated below:

Generation loss (MU) due to grid restriction in 2023-24	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Total
NTPS	0.491	0.203	0.636	0.000	0.764	0.512	1.203	0.352	0.174	0.799	0.947	2.052	8.133
NRPP	0.162	0.466	0.000	0.012	0.640	0.218	0.904	1.120	0.720	0.088	0.090	0.113	4.532
LTPS	0.018	1.68	0.00	0.00	0.0195	0.00	0.399	0.00	0.00	0.00	0.0096	0.00	2.13
LRPP	0.46	0.84	0.00	0.00	1.67	3.22	6.60	8.39	3.07	2.93	3.85	6.316	37.35

Date: 12/11/2024

[Signature]
12/11/2024

Chief General Manager, SLDC
AEGCL, Kahilipara, Guwahati-19

**Annexure-9: SLDC certificates for plant performance
certificate in 2024-25**



Assam Electricity Grid Corporation Limited
Registered Office: 1st Floor, Bijulce Bhawan, Paltanbazar, Guwahati-781 001
CIN: U40101AS2003SGC007238
Phone-036 1-2739520 / Fax-0361 -2739513 Web: www.aegcl.co.in

TO WHOM IT MAY CONCERN

As per receipt of verified data from APGCL, this is to certify that the Gross Generation, Import, Export, Auxiliary Consumption, Plant Availability Factor and PLF of LTPS, LRPP, NTPS, NRPP, KLHEP & MSHEP of APGCL for the period from April'24 to September'24 are as stated below



APGCL GENERATION DATA FOR THE FY 2024-25 (Upto September'24)
FOR LTPS, LRPP, NTPS, NRPP, KLHEP & MSHEP
(Gross Gen., Export, Import, Auxiliary Consumption, Plant Availability Factor & PLF)

STATION	CAPA CITY (MW)	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	TOTAL
LTPS+LRPP Import & Export								
Energy Imported (MU)		2.383	3.269	3.393	3.952	4.547	3.333	20.877
Energy Exported (MU)		72.340	74.950	75.082	75.166	74.955	76.131	448.624
Actual Energy Sent Out (MU)		69.957	71.681	71.689	73.220	70.012	71.403	427.963
LTPS								
LTPS Actual Gross (MU)	97.2	39.196	40.580	38.123	38.366	41.267	36.495	234.027
LTPS Pro-rata Energy Sent out (MU)		35.961	36.747	34.142	35.074	38.003	33.518	213.444
Total Aux. Cons. (MU)		3.235	3.834	3.981	3.292	3.264	2.977	20.583
LTPS Avg. Declared Capacity (MW)		52.68	55.74	51.58	49.11	50.57	49.700	51.567
Plant Availability LTPS(%)		57.35 %	60.68%	56.15%	53.47%	55.05%	54.11%	55.85%
PLF (%)		54.38 %	53.77%	51.62%	51.32%	55.61%	50.68%	52.91%
LRPP								
LRPP Actual Gross (MU)	69.755	34.880	36.293	39.235	39.127	32.816	38.674	221.025
LRPP Pro-rata Energy Sent out (MU)		33.996	34.935	37.547	38.147	32.009	37.885	214.519
Total Aux. Cons. (MU)		0.884	1.359	1.688	0.980	0.806	0.789	6.506
LRPP Avg. Declared Capacity (MW)		60.53	56.26	61.16	58.91	54.45	60.06	58.53
Plant Availability LRPP(%)		89.92 %	83.6%	90.86%	87.52%	80.89%	89.23%	86.95%
PLF (%)		70.14 %	69.76%	77.47%	76.17%	63.91%	78.17%	72.56%
NTPS								
NTPS Actual Gross (MU)	26	12.085	12.203	12.523	12.552	6.233	0.000	55.596
NTPS Energy Imported (MU)		0.077	0.259	0.003	0.002	0.156	0.000	0.498
NTPS Energy Exported (MU)		11.155	11.396	11.569	12.009	5.957	0.000	52.087
NTPS Energy Sent out (MU)		11.078	11.137	11.566	12.007	5.802	0.000	51.589
Total Aux. Cons. (MU)		1.007	1.065	0.957	0.545	0.432	0.000	4.006
NTPS Avg. Declared Capacity (MW)		18.78	19.09	20.23	19.44	9.06	0.00	14.46
NTPS Capacity (MW)		26.00	26.00	26.00	26.00	26.00	0.00	21.67
Plant Availability NTPS(%)	75.63 %	76.90%	81.47%	78.28%	36.49%	0.00%	58.22%	

PLF (%)		61.96 %	60.29%	64.69%	65.00%	31.40%	0.00%	47.31%
NRPP								
NRPP Actual Gross (MU)	98.4	70.658	71.645	67.949	60.009	65.189	67.051	402.502
NRPP Energy Imported (MU)		0.000	0.000	0.000	0.025	0.000	0.000	0.025
NRPP Energy Exported (MU)		67.409	68.207	64.777	57.054	61.913	63.801	383.161
NRPP Energy Sent out (MU)		67.409	68.207	64.777	57.029	61.913	63.801	383.136
Total Aux. Cons. (MU)		3.249	3.438	3.172	2.980	3.276	3.250	19.366
NRPP Avg. Declared Capacity (MW)		93.10	92.75	90.49	80.66	84.89	89.06	88.45
Plant Availability NRPP(%)		99.59 %	99.22%	96.80%	86.28%	90.81%	95.27%	94.62%
PLF (%)		100.15 %	98.07%	96.24%	82.00%	89.02%	94.79%	93.32%
KLHEP+MSHEP Import & Export								
Energy Imported (MU)		0.0134	0.06464	0.03616	0.01424	0.0301	0.0114	0.170
Energy Exported (MU)		11.48	25.5992	75.0215	66.6925	61.209	59.053	299.055
Actual Energy Sent Out (MU)		11.467	25.535	74.597	66.678	61.179	59.042	298.498
KLHEP								
KLHEP Actual Gross (MU)	100	10.221	23.493	69.765	61.046	56.033	54.167	274.725
KLHEP Energy Sent out (MU)		10.177	23.355	69.646	60.134	55.715	53.872	272.899
Total Aux. Cons. (MU)		0.044	0.138	0.119	0.912	0.318	0.295	1.826
KLHEP Avg. Declared Capacity (MW)		62.62	97.28	99.50	99.50	99.50	99.50	93.08
Plant Availability KLHEP(%)		62.93 %	97.76%	100.0%	100.0%	100.0%	100.0%	93.54%
PLF (%)		14.21 %	31.55%	97.22%	81.23%	75.3%	75.2%	62.45%
MSHEP (Stage-1+Stage-2)								
MSHEP Actual Gross (MU)	13.5	1.296	2.192	4.967	6.644	5.495	5.198	25.791
MSHEP Energy Sent Out (MU)		1.290	2.179	4.951	6.544	5.464	5.170	25.598
Total Aux. Cons. (MU)		0.006	0.013	0.015	0.099	0.031	0.028	0.193

Date: 02/11/2024

Chief General Manager, SLDC
AEGCL, Kahilipara, Guwahati-19

**Annexure-10: PFC Loan details and applicable rates for
FY 2024-25 (6 months)**

Identified Loan

पावर फाइनेंस कॉर्पोरेशन लिमिटेड

POWER FINANCE CORPORATION LIMITED

(भारत सरकार का उपकृत) (A Govt. of India Undertaking)

CIN No.:L65910DL1986GOI024862

पंजीकृत कार्यालय:- उर्जा निधि, 1 बाराखंबा लेन, नई दिल्ली

Regd.Office:Urja Nidhi, 1,Barakhamba Lane, New Delhi-110001

फोन: /Phone: 23456000, फैक्स:/FAX:(11)23456292

E-Mail:loanrecovery@pfcindia.com Website:www.pfcindia.com

Rep.Name:dem_not_hindi_pnl_em_gst

पृष्ठ सं / PageNo : 1 / 4

संदर्भ सं./ Ref. No 04:06: (624):2024-2025

MR. C.D.GOGOI

CHIEF GENERAL MANAGER (F&A)

ASSAM POWER GENERATION CORPORATION LTD.

ASSAM POWER GENERATION CORPORATION LIMITED,

3RD FLOOR, BIJULEE BHAVAN,

PALTAN BAZAR, GUWAHATI-781 001

ASSAM

प्रिय महोदय/महोदया / Dear Sir/Madam,

निम्नलिखित ऋणों के लिए दिनांक 10/04/2024 को मूलधन, ब्याज, सब्सिडी में कटौती, प्रतिबद्धता प्रभार, इत्यादि की किश्तों का भुगतान देय है:-

The instalments of Principal, Interest, Reduction in Subsidy, Commitment Charges ect. are due for payment on or before 10/04/2024 as per details given below :

The Summary of Dues is as under:

Due for the current month

(+)Overdue of Previous demands - if any

(+)Interest & Penal Interest on overdue

Total Amount to be paid

21,51,68,266

0

0

21,51,68,266

* रुपये 50 करोड़ और उससे अधिक के किसी भी भुगतान के लिए पीएफसी एलईआई 3358003Q6D9LIJJZ1614 इंगित करें।

Quote PFC LEI 3358003Q6D9LIJJZ1614 for any payment of Rs.50 cr and above.

** पीएफसी को भुगतान करते समय कृपया बैंक कथन में "APGCL - 624" अंकित करें।

Kindly Indicate "APGCL - 624" in Bank Narration while making all the payments to PFC.

क) कृपया नोट करें कि देय राशि का भुगतान न करने पर , किसी ऋण स्वाते को एन पी ए के रूप में वर्गीकृत करने की अवधि अब 90 दिन कर दी गई है ।

a) Kindly note that, the period for classifying a loan account as NPA/Stage 3 on account of non-payment of dues has been reduced to 90 days.

ख) उपर्युक्त पूरी राशि जमा करानी होगी तथा देर से किए गए भुगतान पर यथा लागू दंडस्वरूप ब्याज तथा ब्याज पर ब्याज प्रभारित किया जाएगा। अपेक्षित स्पष्टीकरण, यदि कोई है,बाद में प्राप्त किया जा सकता है। भुगतान संबंधी अनुदेश तथा गणना इसके साथ संलग्न हैं।

b) The above amount is to be remitted in full and penal interest/Int on Int. as applicable shall be charged for delayed and short payments. Clarifications required, if any, may be sought subsequently. Payment instructions and calculations are enclosed herewith.

ग) यह मांग पत्र आपको शिष्टाचारवश भेजा जा रहा है। मांग सूचना की प्राप्ति न होना/ अन्य कोई गलती विलंब से भुगतान करने/भुगतान न करने का अधिकार नहीं देती तथा ऋणकर्ता को उनके

c) This Demand Notice is being sent as a matter of courtesy. Non-Receipt of Demand Notice/any mistake does not give any right for late payment/non payment and will not absolve from the obligations of Borrower.

घ) इसके अतिरिक्त, यह भी निवेदन है कि, ऋण-कर्ता 11.30 बजे से पूर्व पीएफसी खाते में क्रेडिट करना सुनिश्चित करें और जिस भी विधि से भुगतान राशि जमा कराई हो, उसकी सूचना फैंक्स/ई मेल के द्वारा भी दें।

d) Further it is requested that, **THE BORROWER MAY ENSURE CREDIT TO PFC's A/C BEFORE 11.30 AM.** Please also inform the same by Fax /email regarding remittances.

भूल-चूक लेनी देनी।

Errors and Omissions are excepted.

धन्यवाद | Thanking you,

भवदीय, Yours faithfully,

पावर फाइनेंस कॉर्पोरेशन लिमिटेड के लिए / FOR POWER FINANCE CORPORATION LIMITED

D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY)

LOAN RECOVERY UNIT

Copy To :

MR NAWJIT BARMAN

ASSAM POWER GENERATION CORPORATION LTD.

FINANCE OFFICER

ASSAM POWER GENERATION CORPORATION LIMITED,

3RD FLOOR, BIJULEE BHAVAN,

PALTAN BAZAR, GUWAHATI-781 001

ASSAM

भुगतान अनुदेश / PAYMENT INSTRUCTIONS

1. ऋणकर्ताओं द्वारा देय तिथि पर सभी प्रकार का संबंधित भुगतान निम्नानुसार निगम के खाते में किया जाए:

1.All monies payable by the borrower to the Corporation shall be paid on due dates of the relevant payments to the Corporation's Accounts as given below:

1 Account No. 00030350000790 of HDFC Bank

K G Marg, New Delhi

(IFSC code HDFC00000003)

2. पीएफसी ऋणकर्ताओं द्वारा देय राशि का भुगतान ई-भुगतान/आरटीजीएस प्रणाली द्वारा किए जाने को प्राथमिकता देता है तथा प्रोत्साहित करता है।

2.PFC would prefer and encourage the Borrowers in remitting the dues through e-Payment/ RTGS System, For which you may like to take up with your Bankers.

3 ऋणकर्ता पूर्णतः सुनिश्चित करें कि देय तिथि पर निगम के खाते में भुगतान कर दिया गया है।

3.The Borrower will fully ensure that the monies are duly credited on the due dates to the Corporations's above said Accounts.

4 ऋणदाता के पक्ष में देय संबंधित भुगतान तब अदा माना जाएगा यदि वह राशि देय तिथि को निगम के खाते में जमा हो जाएगी।

4.The amount due from the borrower on the due dates of the relevant payments will be construed to have been paid only if such amount is duly credited to the Corporation's said Accounts on the due date.

5 देय राशि का भुगतान देय तिथि पर न होने की स्थिति में, इसे ऋण की शर्तों में चूक माना जयेगा तथा ऋणकर्ता चूक की तारीख तक ऋण की शर्तों के अनुसार दंडस्वरूप ब्याज का भुगतान करने के लिये उत्तरदायी होगा।

5.In the event the amount due is not credited to the said Accounts on the due dates of the relevant payments, such non-payment will constitute a default within the terms of the loan and the borrower will be liable to pay penal interest from the date of default till the date on which the amount is duly credited to the said accounts calculated at the rate and in the manner as specified in terms of the sanction of loan.

6 कृपया नोट करें कि पीएफसी नई दिल्ली का GSTIN 07AAACP1570H1ZM है।

6.GSTIN of PFC New Delhi is 07AAACP1570H1ZM which may please be updated in Your records.

7 उक्त पर पत्राचार तथा अन्य कोई स्पष्टीकरण निम्नलिखित अधिकारियों से प्राप्त किया जा सकता है।

7.Correspondences on the above, and any clarification that may be required may be addressed to :

नाम पदनाम

फोन/फैक्स/ई मेल

i) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

ii) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

iii) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

ऋण सं.	किश्त सं.	मूलधन	ब्याज	सब्सिडी में कटौती	प्रतिबद्धता प्रभार	Moratorium	Int.	जीएसटी कर	योग
LOAN NO	INST NO	PRINCIPAL	INTEREST	RED. SUBSIDY COMM.	CHARGE	Int.	due to Due_dt shifting	CGSTSGSTIGST	TOTAL (')
62401003	0	18,75,50,000	2,76,18,266	0	0	0	0	0	21,51,68,266
योग /TOTAL :		18,75,50,000	2,76,18,266	0	0	0	0	0	21,51,68,266

** This is not an Invoice

Identified Loan

पावर फाइनेंस कॉर्पोरेशन लिमिटेड
POWER FINANCE CORPORATION LIMITED
(भारत सरकार का उपकृत) (A Govt. of India Undertaking)
CIN No.:L65910DL11986GOI024862
पंजीकृत कार्यालय:- उर्जा निधि, 1 बाराखंबा लेन, नई दिल्ली
Regd.Office:Urja Nidhi, 1,Barakhamba Lane, New Delhi-110001
फोन: /Phone: 23456000, फैक्स:/FAX:(11)23456292
E-Mail:loanrecovery@pfcindia.com Website:www.pfcindia.com

Rep.Name:dem_not_hindi_pnl_em_gst
पृष्ठ सं / PageNo : 1 / 4

संदर्भ सं./ Ref. No 04:06: (624):2024-2025

MR. C.D.GOGOI
CHIEF GENERAL MANAGER (F&A)
ASSAM POWER GENERATION CORPORATION LTD.
ASSAM POWER GENERATION CORPORATION LIMITED,
3RD FLOOR, BIJULEE BHAVAN,
PALTAN BAZAR, GUWAHATI-781 001
ASSAM

GSTIN 07AAACP1570H1ZM

दिनांक / Dated : 07/05/2024

प्रिय महोदय/महोदया / Dear Sir/Madam,

निम्नलिखित ऋणों के लिए दिनांक 10/05/2024 को मूलधन, ब्याज, सब्सिडी में कटौती, प्रतिबद्धता प्रभार, इत्यादि की किश्तों का भुगतान देय है:-
The instalments of Principal, Interest, Reduction in Subsidy, Commitment Charges ect. are due for payment on or before 10/05/2024 as per details given below :

The Summary of Dues is as under:
Due for the current month
(+)Overdue of Previous demands - if any
(+)Interest & Penal Interest on overdue
Total Amount to be paid

2,60,61,344
0
0
2,60,61,344

* रुपये 50 करोड़ और उससे अधिक के किसी भी भुगतान के लिए पीएफसी एलईआई 3358003Q6D9LIJJZ1614 इंगित करें।
Quote PFC LEI 3358003Q6D9LIJJZ1614 for any payment of Rs.50 cr and above.

** पीएफसी को भुगतान करते समय कृपया बैंक कथन में "APGCL - 624" अंकित करें।
Kindly Indicate "APGCL - 624" in Bank Narration while making all the payments to PFC.

क) कृपया नोट करें कि देय राशि का भुगतान न करने पर , किसी ऋण स्वाते को एन पी ए के रूप में वर्गीकृत करने की अवधि अब 90 दिन कर दी गई है ।

a) Kindly note that, the period for classifying a loan account as NPA/Stage 3 on account of non-payment of dues has been reduced to 90 days.

ख) उपर्युक्त पूरी राशि जमा करानी होगी तथा देर से किए गए भुगतान पर यथा लागू दंडस्वरूप ब्याज तथा ब्याज पर ब्याज प्रभारित किया जाएगा। अपेक्षित स्पष्टीकरण, यदि कोई है,बाद में प्राप्त किया जा सकता है। भुगतान संबंधी अनुदेश तथा गणना इसके साथ संलग्न हैं।
b) The above amount is to be remitted in full and penal interest/Int on Int. as applicable shall be charged for delayed and short payments. Clarifications required, if any, may be sought subsequently. Payment instructions and calculations are enclosed herewith.

ग) यह मांग पत्र आपको शिष्टाचारवश भेजा जा रहा है। मांग सूचना की प्राप्ति न होना/ अन्य कोई गलती विलंब से भुगतान करने/भुगतान न करने का अधिकार नहीं देती तथा ऋणकर्ता को उनके

c) This Demand Notice is being sent as a matter of courtesy. Non-Receipt of Demand Notice/any mistake does not give any right for late payment/non payment and will not absolve from the obligations of Borrower.

घ) इसके अतिरिक्त, यह भी निवेदन है कि, ऋण-कर्ता 11.30 बजे से पूर्व पीएफसी खाते में क्रेडिट करना सुनिश्चित करें और जिस भी विधि से भुगतान राशि जमा कराई हो, उसकी सूचना फैंक्स/ई मेल के द्वारा भी दें।

d) Further it is requested that, **THE BORROWER MAY ENSURE CREDIT TO PFC's A/C BEFORE 11.30 AM.** Please also inform the same by Fax /email regarding remittances.

भूल-चूक लेनी देनी।

Errors and Omissions are excepted.

धन्यवाद | Thanking you,

भवदीय, Yours faithfully,

पावर फाइनेंस कॉर्पोरेशन लिमिटेड के लिए / FOR POWER FINANCE CORPORATION LIMITED

D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY)

LOAN RECOVERY UNIT

Copy To :

MR NAWJIT BARMAN

ASSAM POWER GENERATION CORPORATION LTD.

FINANCE OFFICER

ASSAM POWER GENERATION CORPORATION LIMITED,

3RD FLOOR, BIJULEE BHAVAN,

PALTAN BAZAR, GUWAHATI-781 001

ASSAM

भुगतान अनुदेश / PAYMENT INSTRUCTIONS

1. ऋणकर्ताओं द्वारा देय तिथि पर सभी प्रकार का संबंधित भुगतान निम्नानुसार निगम के खाते में किया जाए:

1.All monies payable by the borrower to the Corporation shall be paid on due dates of the relevant payments to the Corporation's Accounts as given below:

1 Account No. 00030350000790 of HDFC Bank

K G Marg, New Delhi

(IFSC code HDFC00000003)

2. पीएफसी ऋणकर्ताओं द्वारा देय राशि का भुगतान ई-भुगतान/आरटीजीएस प्रणाली द्वारा किए जाने को प्राथमिकता देता है तथा प्रोत्साहित करता है।

2.PFC would prefer and encourage the Borrowers in remitting the dues through e-Payment/ RTGS System, For which you may like to take up with your Bankers.

3 ऋणकर्ता पूर्णतः सुनिश्चित करें कि देय तिथि पर निगम के खाते में भुगतान कर दिया गया है।

3.The Borrower will fully ensure that the monies are duly credited on the due dates to the Corporations's above said Accounts.

4 ऋणदाता के पक्ष में देय संबंधित भुगतान तब अदा माना जाएगा यदि वह राशि देय तिथि को निगम के खाते में जमा हो जाएगी।

4.The amount due from the borrower on the due dates of the relevant payments will be construed to have been paid only if such amount is duly credited to the Corporation's said Accounts on the due date.

5 देय राशि का भुगतान देय तिथि पर न होने की स्थिति में, इसे ऋण की शर्तों में चूक माना जयेगा तथा ऋणकर्ता चूक की तारीख तक ऋण की शर्तों के अनुसार दंडस्वरूप ब्याज का भुगतान करने के लिये उत्तरदायी होगा।

5.In the event the amount due is not credited to the said Accounts on the due dates of the relevant payments, such non-payment will constitute a default within the terms of the loan and the borrower will be liable to pay penal interest from the date of default till the date on which the amount is duly credited to the said accounts calculated at the rate and in the manner as specified in terms of the sanction of loan.

6 कृपया नोट करें कि पीएफसी नई दिल्ली का GSTIN 07AAACP1570H1ZM है।

6.GSTIN of PFC New Delhi is 07AAACP1570H1ZM which may please be updated in Your records.

7 उक्त पर पत्राचार तथा अन्य कोई स्पष्टीकरण निम्नलिखित अधिकारियों से प्राप्त किया जा सकता है।

7.Correspondences on the above, and any clarification that may be required may be addressed to :

नाम पदनाम

फोन/फैक्स/ई मेल

i) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

ii) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

iii) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

ऋण सं.	किश्त सं.	मूलधन	ब्याज	सब्सिडी में कटौती	प्रतिबद्धता प्रभार	Moratorium	Int.	जीएसटी कर	योग
LOAN NO	INST NO	PRINCIPAL	INTEREST	RED. SUBSIDY COMM.	CHARGE	Int.	due to Due_dt shifting	CGSTSGSTIGST	TOTAL (')
62401003	0	0	2,60,61,344	0	0	0	0	0	2,60,61,344
योग /TOTAL :		0	2,60,61,344	0	0	0	0	0	2,60,61,344

** This is not an Invoice

पंजीकृत कार्यालय:- उर्जा निधि, 1 बाराखंबा लेन, नई दिल्ली
Regd.Office:Urja Nidhi, 1,Barakhamba Lane, New Delhi-110001
फोन: /Phone: 23456000, फैक्स:/FAX:(11)23456292
E-Mail:loanrecovery@pfcindia.com Website:www.pfcindia.com

GSTIN 07AAACP1570H1ZM

दिनांक / Dated : 04/06/2024

Identified Loan

संदर्भ सं./ Ref. No 04:06: (624):2024-2025

MR. C.D.GOGOI

CHIEF GENERAL MANAGER (F&A)

ASSAM POWER GENERATION CORPORATION LTD.
ASSAM POWER GENERATION CORPORATION LIMITED,
3RD FLOOR, BIJULEE BHAVAN,
PALTAN BAZAR, GUWAHATI-781 001
ASSAM

प्रिय महोदय/महोदया / Dear Sir/Madam,

निम्नलिखित ऋणों के लिए दिनांक 10/06/2024 को मूलधन, ब्याज, सब्सिडी में कटौती, प्रतिबद्धता प्रभार, इत्यादि की किश्तों का भुगतान देय है:-

The instalments of Principal, Interest, Reduction in Subsidy, Commitment Charges ect. are due for payment on or before 10/06/2024 as per details given below :

The Summary of Dues is as under:

Due for the current month
(+)Overdue of Previous demands - if any
(+)Interest & Penal Interest on overdue

Total Amount to be paid

2,69,30,057
0
0
2,69,30,057

* रुपये 50 करोड़ और उससे अधिक के किसी भी भुगतान के लिए पीएफसी एलईआई 3358003Q6D9LIJJZ1614 इंगित करें।

Quote PFC LEI 3358003Q6D9LIJJZ1614 for any payment of Rs.50 cr and above.

** पीएफसी को भुगतान करते समय कृपया बैंक कथन में "APGCL - 624" अंकित करें।

Kindly Indicate "APGCL - 624" in Bank Narration while making all the payments to PFC.

क) कृपया नोट करें कि देय राशि का भुगतान न करने पर , किसी ऋण स्वाते को एन पी ए के रूप में वर्गीकृत करने की अवधि अब 90 दिन कर दी गई है ।

a) Kindly note that, the period for classifying a loan account as NPA/Stage 3 on account of non-payment of dues has been reduced to 90 days.

ख) उपर्युक्त पूरी राशि जमा करानी होगी तथा देर से किए गए भुगतान पर यथा लागू दंडस्वरूप ब्याज तथा ब्याज पर ब्याज प्रभारित किया जाएगा। अपेक्षित स्पष्टीकरण, यदि कोई है, बाद में प्राप्त किया जा सकता है। भुगतान संबंधी अनुदेश तथा गणना इसके साथ संलग्न हैं।

b) The above amount is to be remitted in full and penal interest/Int on Int. as applicable shall be charged for delayed and short payments. Clarifications required, if any, may be sought subsequently. Payment instructions and calculations are enclosed herewith.

ग) यह मांग पत्र आपको शिष्टाचारवश भेजा जा रहा है। मांग सूचना की प्राप्ति न होना/ अन्य कोई गलती विलंब से भुगतान करने/भुगतान न करने का अधिकार नहीं देती तथा ऋणकर्ता को उनके

c) This Demand Notice is being sent as a matter of courtesy. Non-Receipt of Demand Notice/any mistake does not give any right for late payment/non payment and will not absolve from the obligations of Borrower.

घ) इसके अतिरिक्त, यह भी निवेदन है कि, ऋण-कर्ता 11.30 बजे से पूर्व पीएफसी खाते में क्रेडिट करना सुनिश्चित करें और जिस भी विधि से भुगतान राशि जमा कराई हो, उसकी सूचना फैंक्स/ई मेल के द्वारा भी दें।

d) Further it is requested that, **THE BORROWER MAY ENSURE CREDIT TO PFC's A/C BEFORE 11.30 AM.** Please also inform the same by Fax /email regarding remittances.

भूल-चूक लेनी देनी।

Errors and Omissions are excepted.

धन्यवाद | Thanking you,

भवदीय, Yours faithfully,

पावर फाइनेंस कॉर्पोरेशन लिमिटेड के लिए / FOR POWER FINANCE CORPORATION LIMITED

D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY)

LOAN RECOVERY UNIT

Copy To :

MR NAWJIT BARMAN

ASSAM POWER GENERATION CORPORATION LTD.

FINANCE OFFICER

ASSAM POWER GENERATION CORPORATION LIMITED,
3RD FLOOR, BIJULEE BHAVAN,
PALTAN BAZAR, GUWAHATI-781 001
ASSAM

भुगतान अनुदेश / PAYMENT INSTRUCTIONS

1. ऋणकर्ताओं द्वारा देय तिथि पर सभी प्रकार का संबंधित भुगतान निम्नानुसार निगम के खाते में किया जाए:

1.All monies payable by the borrower to the Corporation shall be paid on due dates of the relevant payments to the Corporation's Accounts as given below:

1 Account No. 00030350000790 of HDFC Bank

K G Marg, New Delhi

(IFSC code HDFC00000003)

2. पीएफसी ऋणकर्ताओं द्वारा देय राशि का भुगतान ई-भुगतान/आरटीजीएस प्रणाली द्वारा किए जाने को प्राथमिकता देता है तथा प्रोत्साहित करता है।

2.PFC would prefer and encourage the Borrowers in remitting the dues through e-Payment/ RTGS System, For which you may like to take up with your Bankers.

3 ऋणकर्ता पूर्णतः सुनिश्चित करें कि देय तिथि पर निगम के खाते में भुगतान कर दिया गया है।

3.The Borrower will fully ensure that the monies are duly credited on the due dates to the Corporations's above said Accounts.

4 ऋणदाता के पक्ष में देय संबंधित भुगतान तब अदा माना जाएगा यदि वह राशि देय तिथि को निगम के खाते में जमा हो जाएगी।

4.The amount due from the borrower on the due dates of the relevant payments will be construed to have been paid only if such amount is duly credited to the Corporation's said Accounts on the due date.

5 देय राशि का भुगतान देय तिथि पर न होने की स्थिति में, इसे ऋण की शर्तों में चूक माना जायेगा तथा ऋणकर्ता चूक की तारीख तक ऋण की शर्तों के अनुसार दंडस्वरूप ब्याज का भुगतान करने के लिये उत्तरदायी होगा।

5.In the event the amount due is not credited to the said Accounts on the due dates of the relevant payments, such non-payment will constitute a default within the terms of the loan and the borrower will be liable to pay penal interest from the date of default till the date on which the amount is duly credited to the said accounts calculated at the rate and in the manner as specified in terms of the sanction of loan.

6 कृपया नोट करें कि पीएफसी नई दिल्ली का GSTIN 07AAACP1570H1ZM है।

6.GSTIN of PFC New Delhi is 07AAACP1570H1ZM which may please be updated in Your records.

7 उक्त पर पत्राचार तथा अन्य कोई स्पष्टीकरण निम्नलिखित अधिकारियों से प्राप्त किया जा सकता है।

7.Correspondences on the above, and any clarification that may be required may be addressed to :

नाम पदनाम

फोन/फैक्स/ई मेल

i) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

ii) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

iii) D.V.SUBBA RAO

CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

ऋण सं.	किश्त सं.	मूलधन	ब्याज	सब्सिडी में कटौती	प्रतिबद्धता प्रभार	Moratorium	Int.	जीएसटी कर	योग
LOAN NO	INST NO	PRINCIPAL	INTEREST	RED. SUBSIDY	COMM. CHARGE	Int.	due to Due_dt shifting	CGSTSGSTIGST	TOTAL (₹)
62401003	0	0	2,69,30,057	0	0	0	0	0	2,69,30,057
योग /TOTAL :		0	2,69,30,057	0	0	0	0	0	2,69,30,057

** This is not an Invoice

Identified Loan

पावर फाइनेंस कॉर्पोरेशन लिमिटेड
POWER FINANCE CORPORATION LIMITED
(भारत सरकार का उपक्रम) (A Govt. of India Undertaking)
CIN No.:L65910DL1986GOI024862
पंजीकृत कार्यालय:- उर्जा निधि, 1 बाराखंबा लेन, नई दिल्ली
Regd.Office:Urja Nidhi, 1,Barakhamba Lane, New Delhi-110001
फोन: /Phone: 23456000, फैक्स:/FAX:(11)23456292
E-Mail:loanrecovery@pfcindia.com Website:www.pfcindia.com

GSTIN 07AAACP1570H1ZM

संदर्भ सं./ Ref. No 04:06: (624):2024-2025

दिनांक / Dated : 08/07/2024

MR. C.D.GOGOI

CHIEF GENERAL MANAGER (F&A)

ASSAM POWER GENERATION CORPORATION LTD.
ASSAM POWER GENERATION CORPORATION LIMITED,
3RD FLOOR, BIJULEE BHAVAN,
PALTAN BAZAR, GUWAHATI-781 001
ASSAM

प्रिय महोदय/महोदया / Dear Sir/Madam,

निम्नलिखित ऋणों के लिए दिनांक 10/07/2024 को मूलधन, ब्याज, सब्सिडी में कटौती, प्रतिबद्धता प्रभार, इत्यादि की किश्तों का भुगतान देय है:-

The instalments of Principal, Interest, Reduction in Subsidy, Commitment Charges ect. are due for payment on or before 10/07/2024 as per details given below :

The Summary of Dues is as under:

Due for the current month
(+)Overdue of Previous demands - if any
(+)Interest & Penal Interest on overdue
Total Amount to be paid

21,36,11,344
0
0
21,36,11,344

* रुपये 50 करोड और उससे अधिक के किसी भी भुगतान के लिए पीएफसी एलईआई **3358003Q6D9LIJZZ1614** इंगित करें।

Quote **PFC LEI 3358003Q6D9LIJZZ1614** for any payment of Rs.50 cr and above.

** पीएफसी को भुगतान करते समय कृपया बैंक कथन में **"APGCL - 624"** अंकित करें।

Kindly Indicate "APGCL - 624" in Bank Narration while making all the payments to PFC.

क) कृपया नोट करें कि देय राशि का भुगतान न करने पर , किसी ऋण स्वाते को एन पी ए के रूप में वर्गीकृत करने की अवधि अब 90 दिन कर दी गई है ।

a) Kindly note that, the period for classifying a loan account as NPA/Stage 3 on account of non-payment of dues has been reduced to 90 days.

ख) उपर्युक्त पूरी राशि जमा करानी होगी तथा देर से किए गए अथवा कम किए गए भुगतान पर यथा लागू दंडस्वरूप ब्याज तथा ब्याज पर ब्याज प्रभारित किया जाएगा। अपेक्षित स्पष्टीकरण, यदि कोई है,बाद में प्राप्त किया जा सकता है। भुगतान संबंधी अनुदेश तथा गणना इसके साथ संलग्न हैं।

b) The above amount is to be remitted in full and penal interest/Int on Int. as applicable shall be charged for delayed and short payments. Clarifications required, if any, may be sought subsequently. Payment instructions and calculations are enclosed herewith.

ग) यह मांग पत्र आपको शिष्टाचारवश भेजा जा रहा है। मांग सूचना की प्राप्ति न होना/ अन्य कोई गलती विलंब से भुगतान करने/भुगतान न करने का अधिकार नहीं देती तथा ऋणकर्ता को उनके

c) This Demand Notice is being sent as a matter of courtesy. Non-Receipt of Demand Notice/any mistake does not give any right for late payment/non payment and will not absolve from the obligations of Borrower.

घ) इसके अतिरिक्त, यह भी निवेदन है कि, ऋण-कर्ता 11.30 बजे से पूर्व पीएफसी खाते में क्रेडिट करना सुनिश्चित करें और जिस भी विधि से भुगतान राशि जमा कराई हो, उसकी सूचना फैंक्स/ई मेल के द्वारा भी दें।

d) Further it is requested that, **THE BORROWER MAY ENSURE CREDIT TO PFC's A/C BEFORE 11.30 AM.** Please also inform the same by Fax /email regarding remittances.

भूल-चूक लेनी देनी।

Errors and Omissions are excepted.

धन्यवाद | Thanking you,

भवदीय, Yours faithfully,
पावर फाइनेंस कॉर्पोरेशन लिमिटेड के लिए / FOR POWER FINANCE CORPORATION LIMITED

D.V.SUBBA RAO
CHIEF GENERAL MANAGER (LOAN RECOVERY)
LOAN RECOVERY UNIT

Copy To :

MR NAWJIT BARMAN
ASSAM POWER GENERATION CORPORATION LTD.
FINANCE OFFICER
ASSAM POWER GENERATION CORPORATION LIMITED,
3RD FLOOR, BIJULEE BHAVAN,
PALTAN BAZAR, GUWAHATI-781 001
ASSAM

भुगतान अनुदेश / PAYMENT INSTRUCTIONS

1. ऋणकर्ताओं द्वारा देय तिथि पर सभी प्रकार का संबंधित भुगतान निम्नानुसार निगम के खाते में किया जाए:

1.All monies payable by the borrower to the Corporation shall be paid on due dates of the relevant payments to the Corporation's Accounts as given below:

1 Account No. 00030350000790 of HDFC Bank

K G Marg, New Delhi

(IFSC code HDFC00000003)

2. पीएफसी ऋणकर्ताओं द्वारा देय राशि का भुगतान ई-भुगतान/आरटीजीएस प्रणाली द्वारा किए जाने को प्राथमिकता देता है तथा प्रोत्साहित करता है।

2.PFC would prefer and encourage the Borrowers in remitting the dues through e-Payment/ RTGS System, For which you may like to take up with your Bankers.

3 ऋणकर्ता पूर्णतः सुनिश्चित करें कि देय तिथि पर निगम के खाते में भुगतान कर दिया गया है।

3.The Borrower will fully ensure that the monies are duly credited on the due dates to the Corporations's above said Accounts.

4 ऋणदाता के पक्ष में देय संबंधित भुगतान तब अदा माना जाएगा यदि वह राशि देय तिथि को निगम के खाते में जमा हो जाएगी।

4.The amount due from the borrower on the due dates of the relevant payments will be construed to have been paid only if such amount is duly credited to the Corporation's said Accounts on the due date.

5 देय राशि का भुगतान देय तिथि पर न होने की स्थिति में, इसे ऋण की शर्तों में चूक माना जायेगा तथा ऋणकर्ता चूक की तारीख तक ऋण की शर्तों के अनुसार दंडस्वरूप ब्याज का भुगतान करने के लिये उत्तरदायी होगा।

5.In the event the amount due is not credited to the said Accounts on the due dates of the relevant payments, such non-payment will constitute a default within the terms of the loan and the borrower will be liable to pay penal interest from the date of default till the date on which the amount is duly credited to the said accounts calculated at the rate and in the manner as specified in terms of the sanction of loan.

6 कृपया नोट करें कि पीएफसी नई दिल्ली का GSTIN 07AAACP1570H1ZM है।

6.GSTIN of PFC New Delhi is 07AAACP1570H1ZM which may please be updated in Your records.

7 उक्त पर पत्राचार तथा अन्य कोई स्पष्टीकरण निम्नलिखित अधिकारियों से प्राप्त किया जा सकता है।

7.Correspondences on the above, and any clarification that may be required may be addressed to :

नाम पदनाम फोन/फैक्स/ई मेल

i) D.V.SUBBA RAO CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

ii) D.V.SUBBA RAO CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

iii) D.V.SUBBA RAO CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

ऋण सं. LOAN NO	किश्त सं. INST NO	मूलधन PRINCIPAL	ब्याज INTEREST	सस्मिडी में RED.	प्रतिबद्धता COMM. CHARGE	Moratorium Addl. Int.	Int.due Incidental Charges	जीएसटी कर CGST SGSTIGST	योग TOTAL (')
62401003	0	18,75,50,000	2,60,61,344	0	0	0	0	0	21,36,11,344
योग /TOTAL :		18,75,50,000	2,60,61,344	0	0	0	0	0	21,36,11,344

** This is not an Invoice

Identified Loan

पावर फाइनेंस कॉर्पोरेशन लिमिटेड
POWER FINANCE CORPORATION LIMITED
(भारत सरकार का उपक्रम) (A Govt. of India Undertaking)
CIN No.:L65910DL1986GOI024862
पंजीकृत कार्यालय:- उर्जा निधि, 1 बाराखंबा लेन, नई दिल्ली
Regd.Office:Urja Nidhi, 1,Barakhamba Lane, New Delhi-110001
फोन: /Phone: 23456000, फैक्स:/FAX:(11)23456292
E-Mail:loanrecovery@pfcindia.com Website:www.pfcindia.com

GSTIN 07AAACP1570H1ZM

संदर्भ सं./ Ref. No 04:06: (624):2024-2025

दिनांक / Dated : 06/08/2024

MR. C.D.GOGOI

CHIEF GENERAL MANAGER (F&A)

ASSAM POWER GENERATION CORPORATION LTD.
ASSAM POWER GENERATION CORPORATION LIMITED,
3RD FLOOR, BIJULEE BHAVAN,
PALTAN BAZAR, GUWAHATI-781 001
ASSAM

प्रिय महोदय/महोदया / Dear Sir/Madam,

निम्नलिखित ऋणों के लिए दिनांक 12/08/2024 को मूलधन, ब्याज, सब्सिडी में कटौती, प्रतिबद्धता प्रभार, इत्यादि की किश्तों का भुगतान देय है:-

The instalments of Principal, Interest, Reduction in Subsidy, Commitment Charges ect. are due for payment on or before 12/08/2024 as per details given below :

The Summary of Dues is as under:

Due for the current month
(+)Overdue of Previous demands - if any
(+)Interest & Penal Interest on overdue
Total Amount to be paid

2,69,54,867
0
0
2,69,54,867

* रुपये 50 करोड और उससे अधिक के किसी भी भुगतान के लिए पीएफसी एलईआई 3358003Q6D9LIJZZ1614 इंगित करें।

Quote PFC LEI 3358003Q6D9LIJZZ1614 for any payment of Rs.50 cr and above.

** पीएफसी को भुगतान करते समय कृपया बैंक कथन में "APGCL - 624" अंकित करें।

Kindly Indicate "APGCL - 624" in Bank Narration while making all the payments to PFC.

क) कृपया नोट करें कि देय राशि का भुगतान न करने पर , किसी ऋण स्वाते को एन पी ए के रूप में वर्गीकृत करने की अवधि अब 90 दिन कर दी गई है ।

a) Kindly note that, the period for classifying a loan account as NPA/Stage 3 on account of non-payment of dues has been reduced to 90 days.

ख) उपर्युक्त पूरी राशि जमा करानी होगी तथा देर से किए गए अथवा कम किए गए भुगतान पर यथा लागू दंडस्वरूप ब्याज तथा ब्याज पर ब्याज प्रभारित किया जाएगा। अपेक्षित स्पष्टीकरण, यदि कोई है,बाद में प्राप्त किया जा सकता है। भुगतान संबंधी अनुदेश तथा गणना इसके साथ संलग्न हैं।

b) The above amount is to be remitted in full and penal interest/Int on Int. as applicable shall be charged for delayed and short payments. Clarifications required, if any, may be sought subsequently. Payment instructions and calculations are enclosed herewith.

ग) यह मांग पत्र आपको शिष्टाचारवश भेजा जा रहा है। मांग सूचना की प्राप्ति न होना/ अन्य कोई गलती विलंब से भुगतान करने/भुगतान न करने का अधिकार नहीं देती तथा ऋणकर्ता को उनके

c) This Demand Notice is being sent as a matter of courtesy. Non-Receipt of Demand Notice/any mistake does not give any right for late payment/non payment and will not absolve from the obligations of Borrower.

घ) इसके अतिरिक्त, यह भी निवेदन है कि, ऋण-कर्ता 11.30 बजे से पूर्व पीएफसी खाते में क्रेडिट करना सुनिश्चित करें और जिस भी विधि से भुगतान राशि जमा कराई हो, उसकी सूचना फैंक्स/ई मेल के द्वारा भी दें।

d) Further it is requested that, **THE BORROWER MAY ENSURE CREDIT TO PFC's A/C BEFORE 11.30 AM.** Please also inform the same by Fax /email regarding remittances.

भूल-चूक लेनी देनी।

Errors and Omissions are excepted.

धन्यवाद | Thanking you,

भवदीय, Yours faithfully,
पावर फाइनेंस कॉर्पोरेशन लिमिटेड के लिए / FOR POWER FINANCE CORPORATION LIMITED

D.V.SUBBA RAO
CHIEF GENERAL MANAGER (LOAN RECOVERY)
LOAN RECOVERY UNIT

Copy To :

MR NAWJIT BARMAN
ASSAM POWER GENERATION CORPORATION LTD.
FINANCE OFFICER
ASSAM POWER GENERATION CORPORATION LIMITED,
3RD FLOOR, BIJULEE BHAVAN,
PALTAN BAZAR, GUWAHATI-781 001
ASSAM

भुगतान अनुदेश / PAYMENT INSTRUCTIONS

1. ऋणकर्ताओं द्वारा देय तिथि पर सभी प्रकार का संबंधित भुगतान निम्नानुसार निगम के खाते में किया जाए:

1.All monies payable by the borrower to the Corporation shall be paid on due dates of the relevant payments to the Corporation's Accounts as given below:

1 Account No. 00030350000790 of HDFC Bank

K G Marg, New Delhi

(IFSC code HDFC00000003)

2. पीएफसी ऋणकर्ताओं द्वारा देय राशि का भुगतान ई-भुगतान/आरटीजीएस प्रणाली द्वारा किए जाने को प्राथमिकता देता है तथा प्रोत्साहित करता है।

2.PFC would prefer and encourage the Borrowers in remitting the dues through e-Payment/ RTGS System, For which you may like to take up with your Bankers.

3 ऋणकर्ता पूर्णतः सुनिश्चित करें कि देय तिथि पर निगम के खाते में भुगतान कर दिया गया है।

3.The Borrower will fully ensure that the monies are duly credited on the due dates to the Corporations's above said Accounts.

4 ऋणदाता के पक्ष में देय संबंधित भुगतान तब अदा माना जाएगा यदि वह राशि देय तिथि को निगम के खाते में जमा हो जाएगी।

4.The amount due from the borrower on the due dates of the relevant payments will be construed to have been paid only if such amount is duly credited to the Corporation's said Accounts on the due date.

5 देय राशि का भुगतान देय तिथि पर न होने की स्थिति में, इसे ऋण की शर्तों में चूक माना जायेगा तथा ऋणकर्ता चूक की तारीख तक ऋण की शर्तों के अनुसार दंडस्वरूप ब्याज का भुगतान करने के लिये उत्तरदायी होगा।

5.In the event the amount due is not credited to the said Accounts on the due dates of the relevant payments, such non-payment will constitute a default within the terms of the loan and the borrower will be liable to pay penal interest from the date of default till the date on which the amount is duly credited to the said accounts calculated at the rate and in the manner as specified in terms of the sanction of loan.

6 कृपया नोट करें कि पीएफसी नई दिल्ली का GSTIN 07AAACP1570H1ZM है।

6.GSTIN of PFC New Delhi is 07AAACP1570H1ZM which may please be updated in Your records.

7 उक्त पर पत्राचार तथा अन्य कोई स्पष्टीकरण निम्नलिखित अधिकारियों से प्राप्त किया जा सकता है।

7.Correspondences on the above, and any clarification that may be required may be addressed to :

नाम पदनाम फोन/फैक्स/ई मेल

i) D.V.SUBBA RAO CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

ii) D.V.SUBBA RAO CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

iii) D.V.SUBBA RAO CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

ऋण सं. LOAN NO	किश्त सं. INST NO	मूलधन PRINCIPAL	ब्याज INTEREST	सस्मिडी में RED.	प्रतिबद्धता COMM. CHARGE	Moratorium Addl. Int. to Due_dt shifting	Int. due Incidental Charges	जीएसटी कर CGST SGSTIGST	योग TOTAL (')
62401003	0	0	2,69,54,867		0	0	0	0	2,69,54,867
योग /TOTAL :		0	2,69,54,867		0	0	0	0	2,69,54,867

** This is not an Invoice

Identified Loan

पावर फाइनेंस कॉर्पोरेशन लिमिटेड
POWER FINANCE CORPORATION LIMITED
(भारत सरकार का उपक्रम) (A Govt. of India Undertaking)
CIN No.:L65910DL1986GOI024862
पंजीकृत कार्यालय:- उर्जा निधि, 1 बाराखंबा लेन, नई दिल्ली
Regd.Office:Urja Nidhi, 1,Barakhamba Lane, New Delhi-110001
फोन: /Phone: 23456000, फैक्स:/FAX:(11)23456292
E-Mail:loanrecovery@pfcindia.com Website:www.pfcindia.com

Rep.Name:dem not hindi_pnl_em_gst
पृष्ठ सं / PageNo : 1 / 4

संदर्भ सं./ Ref. No 04:06: (624):2024-2025

MR. C.D.GOGOI

CHIEF GENERAL MANAGER (F&A)

ASSAM POWER GENERATION CORPORATION LTD.
ASSAM POWER GENERATION CORPORATION LIMITED,
3RD FLOOR, BIJULEE BHAVAN,
PALTAN BAZAR, GUWAHATI-781 001
ASSAM

प्रिय महोदय/महोदया / Dear Sir/Madam,

निम्नलिखित ऋणों के लिए दिनांक 10/09/2024 को मूलधन, ब्याज, सब्सिडी में कटौती, प्रतिबद्धता प्रभार, इत्यादि की किश्तों का भुगतान देय है:-
The instalments of Principal, Interest, Reduction in Subsidy, Commitment Charges ect. are due for payment on or before 10/09/2024 as per details given below :

The Summary of Dues is as under:	
Due for the current month	2,36,87,608
(+)Overdue of Previous demands - if any	0
(+)Interest & Penal Interest on overdue	0
Total Amount to be paid	2,36,87,608

* रुपये 50 करोड और उससे अधिक के किसी भी भुगतान के लिए पीएफसी एलईआई 3358003Q6D9LIJZZ1614 इंगित करें।
Quote PFC LEI 3358003Q6D9LIJZZ1614 for any payment of Rs.50 cr and above.

** पीएफसी को भुगतान करते समय कृप्या बैंक कथन में "APGCL - 624" अंकित करें।
Kindly Indicate "APGCL - 624" in Bank Narration while making all the payments to PFC.

क) कृपया नोट करें कि देय राशि का भुगतान न करने पर , किसी ऋण स्वाते को एन पी ए के रूप में वर्गीकृत करने की अवधि अब 90 दिन कर दी गई है ।

a) Kindly note that, the period for classifying a loan account as NPA/Stage 3 on account of non-payment of dues has been reduced to 90 days.

ख) उपर्युक्त पूरी राशि जमा करानी होगी तथा देर से किए गए अथवा कम किए गए भुगतान पर यथा लागू दंडस्वरूप ब्याज तथा ब्याज पर ब्याज प्रभारित किया जाएगा। अपेक्षित स्पष्टीकरण, यदि कोई है,बाद में प्राप्त किया जा सकता है। भुगतान संबंधी अनुदेश तथा गणना इसके साथ संलग्न हैं।

b) The above amount is to be remitted in full and penal interest/Int on Int. as applicable shall be charged for delayed and short payments. Clarifications required, if any, may be sought subsequently. Payment instructions and calculations are enclosed herewith.

GSTIN 07AAACP1570H1ZM

दिनांक / Dated : 05/09/2024

ग) यह मांग पत्र आपको शिष्टाचारवश भेजा जा रहा है। मांग सूचना की प्राप्ति न होना/ अन्य कोई गलती विलंब से भुगतान करने/भुगतान न करने का अधिकार नहीं देती तथा ऋणकर्ता को उनके

c) This Demand Notice is being sent as a matter of courtesy. Non-Receipt of Demand Notice/any mistake does not give any right for late payment/non payment and will not absolve from the obligations of Borrower.

घ) इसके अतिरिक्त, यह भी निवेदन है कि, ऋण-कर्ता 11.30 बजे से पूर्व पीएफसी खाते में क्रेडिट करना सुनिश्चित करें और जिस भी विधि से भुगतान राशि जमा कराई हो, उसकी सूचना फैंक्स/ई मेल के द्वारा भी दें।

d) Further it is requested that, **THE BORROWER MAY ENSURE CREDIT TO PFC's A/C BEFORE 11.30 AM.** Please also inform the same by Fax /email regarding remittances.

भूल-चूक लेनी देनी।

Errors and Omissions are excepted.

धन्यवाद | Thanking you,

भवदीय, Yours faithfully,
पावर फाइनेंस कॉर्पोरेशन लिमिटेड के लिए / FOR POWER FINANCE CORPORATION LIMITED

D.V.SUBBA RAO
CHIEF GENERAL MANAGER (LOAN RECOVERY)
LOAN RECOVERY UNIT

Copy To :

MR NAWJIT BARMAN
ASSAM POWER GENERATION CORPORATION LTD.
FINANCE OFFICER
ASSAM POWER GENERATION CORPORATION LIMITED,
3RD FLOOR, BIJULEE BHAVAN,
PALTAN BAZAR, GUWAHATI-781 001
ASSAM

भुगतान अनुदेश / PAYMENT INSTRUCTIONS

1. ऋणकर्ताओं द्वारा देय तिथि पर सभी प्रकार का संबंधित भुगतान निम्नानुसार निगम के खाते में किया जाए:

1.All monies payable by the borrower to the Corporation shall be paid on due dates of the relevant payments to the Corporation's Accounts as given below:

1 Account No. 00030350000790 of HDFC Bank K G Marg, New Delhi (IFSC code HDFC00000003)

2. पीएफसी ऋणकर्ताओं द्वारा देय राशि का भुगतान ई-भुगतान/आरटीजीएस प्रणाली द्वारा किए जाने को प्राथमिकता देता है तथा प्रोत्साहित करता है।

2.PFC would prefer and encourage the Borrowers in remitting the dues through e-Payment/ RTGS System, For which you may like to take up with your Bankers.

3 ऋणकर्ता पूर्णतः सुनिश्चित करें कि देय तिथि पर निगम के खाते में भुगतान कर दिया गया है।

3.The Borrower will fully ensure that the monies are duly credited on the due dates to the Corporations's above said Accounts.

4 ऋणदाता के पक्ष में देय संबंधित भुगतान तब अदा माना जाएगा यदि वह राशि देय तिथि को निगम के खाते में जमा हो जाएगी।

4.The amount due from the borrower on the due dates of the relevant payments will be construed to have been paid only if such amount is duly credited to the Corporation's said Accounts on the due date.

5 देय राशि का भुगतान देय तिथि पर न होने की स्थिति में, इसे ऋण की शर्तों में चूक माना जायेगा तथा ऋणकर्ता चूक की तारीख तक ऋण की शर्तों के अनुसार दंडस्वरूप ब्याज का भुगतान करने के लिये उत्तरदायी होगा।

5.In the event the amount due is not credited to the said Accounts on the due dates of the relevant payments, such non-payment will constitute a default within the terms of the loan and the borrower will be liable to pay penal interest from the date of default till the date on which the amount is duly credited to the said accounts calculated at the rate and in the manner as specified in terms of the sanction of loan.

6 कृपया नोट करें कि पीएफसी नई दिल्ली का GSTIN 07AAACP1570H1ZM है।

6.GSTIN of PFC New Delhi is 07AAACP1570H1ZM which may please be updated in Your records.

7 उक्त पर पत्राचार तथा अन्य कोई स्पष्टीकरण निम्नलिखित अधिकारियों से प्राप्त किया जा सकता है।

7.Correspondences on the above, and any clarification that may be required may be addressed to :

नाम पदनाम फोन/फैक्स/ई मेल

i) D.V.SUBBA RAO CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

ii) D.V.SUBBA RAO CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

iii) D.V.SUBBA RAO CHIEF GENERAL MANAGER (LOAN RECOVERY) TEL. 011-23456203, subba_rao@pfcindia.com

ऋण सं. LOAN NO	किश्त सं. INST NO	मूलधन PRINCIPAL	ब्याज INTEREST	सस्मिडी में RED.	प्रतिबद्धता COMM. CHARGE	Moratorium Addl. Int. Int.	Int.due Incidental Charges	जीएसटी कर CGST SGSTIGST	योग TOTAL (')
62401003	0	0	2,36,87,608		0	0	0	0	2,36,87,608
योग /TOTAL :									
		0	2,36,87,608		0	0	0	0	2,36,87,608

** This is not an Invoice

**Annexure-11: Documents with interest rates applicable
on GOA loans**

**GOVERNMENT OF ASSAM
FINANCE (BUDGET) DEPARTMENT
DISPUR**

NO.BW.22/89/175

Dated Dispur the 27th March, 2006.

OFFICE MEMORANDUM

Sub : Loans and advance by State Government- interest rates and other terms and conditions.

The undersigned is directed to invite a reference this Department's O.M. No.BW.22/89/137 dtd. 22.05. 2003 and to say that the Governor of Assam is pleased to order that the following rates of interest shall be charged on various kind of loans and advances sanctioned by this State Government with effect from 1st April, 2004 to 31st March, 2005 and from 1st April, 2005 to 31st March, 2006 and until further orders. The rates of interest and other terms and conditions applicable are indicated below:-

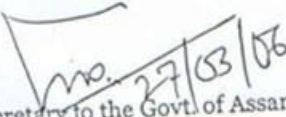
	<u>Nature of loan</u>	<u>Rates of interest</u>	
		2004-05 w.e.f. (1.4.04 to 31.3.05)	2005-06 w.e.f. (1.4.05 to 31.3.06)
1.	Loan under Agricultural Loan Act Land Improvement Act and other types of loans to Agriculture and loan under development of live stock Industries	10%	10%
2.	Loans to Local Bodies	11.5%	11.5%
3.	Loans to Co-Operative Societies	11.5%	11.5%
4.	Loans to Land Mortgage Bank and other Cooperative Banks	11.5%	11.5%
5.	Education Loan	11.5%	11.5%
6.	Loans to Cottage Industries	11.5%	11.5%
7.	Loans to Assam State Electricity Board	10%	10%
8.	Loans to Housing Board		
	(a) Loans for relenting by Board to low income group	11.5%	11.5%
	(b) Other Housing Scheme	11.5%	11.5%
9.	Loans to Financial Institution for Construction of Buildings	11.5%	11.5%
10.	Loans to Financial Institution in Public Sector	11.5%	11.5%
11.	Industrial loan to Medium and large scale Industries, Loans to Industrial & Commercial undertakings in Public Sector having equity capital not exceeding Rs.1.00 crore	12.5%	11.5%
12.	Industrial and Commercial undertaking in Public Sector having equity capital exceeding Rs.1.00 crore		
	(a) For loans other than working capital in cash deficit	12.5%	11.5%
	(b) For working capital loan loans for meeting cash deficit	15.5%	14.5%
13.	Industrial & Commercial undertaking in Public Sector	15.5%	14.5%

Contd/-2

OK

While issuing loans to different Corporation/ Bodies etc. following terms and conditions should be strictly adhered to:-

1. In case of loans given by the Government of India, Financial Institutions i.e. Reserve Bank of India, Nationalised Bank, Life Insurance Corporation of India, National Co-operative Development Corporation (NCDC) National Bank of Agricultural and Rural Development etc. to the State government for specific purpose or scheme for relending by the State Government for same purpose the rate of interest on such loan shall be charged 1/2% (half percent) above the rate charged by the Government of India on the sponsoring financial institutions lending the loan to the State Government.
2. The interest rate prescribed above assumes timely repayment and interest payments and hence no further rebate in rates is to be allowed for timely repayments.
3. No loan should be granted for a period of exceeding 10 years. If any longer period for repayment is sought, prior concurrence of Finance Department should be obtained.
4. The recovery should ordinarily be affected in annual equal instalment of principal and interest, No moratorium should be allowed in respect of interest payment on loan.
5. The loan sanctions/ agreements should invariably include a penalty clause providing for levy a higher rate of interest in the event of default the repayment of installments of principal or interest. The higher penal rate of interest should not be less than 2.75% (two and three forth) above the normal rate of interest at which the loan is sanctioned.
6. In the event of a default, the recovery of interest at penal rate may not be waived unless there are special reasons justifying a waiver.
7. Whenever a fresh loan is to be sanctioned/ granted to a borrower who has earlier defaulted, the loan sanctioning authority must consider the question of recovery of defaulted dues.
8. The repayment schedule indicating all terms and conditions should be drawn up to by the concerned controlling branches of Finance at the time of concurring the proposal.

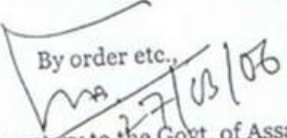

Deputy Secretary to the Govt. of Assam,
Finance (Budget) Department,

Dated Dispur the 27th March, 2006.

Memo NO.BW.22/89/175-A

Copy forwarded for information and necessary action to :-

1. The Accountant General, Assam (E&E), Guwahati-28.
2. The Accountant General, Assam (Audit), Guwahati-28.
3. All Commissioners of Divisions.
4. All Commissioner & Secretary to the Govt. of Assam.
5. All Administrative Department.
6. All Head of Department.
7. All Deputy Commissioners/ Sub-Divisional Officers.
8. All Finance Advisers/ Treasury Officers/ Sub-Treasury Officers.
9. All Branches of Finance Department.


By order etc.,
Deputy Secretary to the Govt. of Assam,
Finance (Budget) Department.

**Annexure-12: Status of compliance of directive by Commission
w.r.t 2nd quarter for FY 2024-25**



ASSAM POWER GENERATION CORPORATION LIMITED

(A Govt. of Assam Undertaking)

No. APGCL/CGM (G)/AERC/2022/115/Pt-XII/97

Date: 25.11.2024

To,
The Secretary,
Assam Electricity Regulatory Commission,
ASEB Campus, Dwarandhar,
G. S. Road, Six Mile, Guwahati – 781022

Sub: Status Report for the 2nd Quarter of FY 2024-25 on compliance of the Directives of AERC issued in the Tariff Order dated 27-06-2024

Sir,

With reference to the above, please find enclosed herewith the Status Report for the 2nd Quarter of FY 2024-25 on compliance of the Directives of Hon'ble Commission, issued in the Tariff Order dated 27-06-2024 for favour of your information and necessary action.

Yours faithfully,

For

Chief General Manager (Gen.), APGCL

Enclosure: As stated above

CC:

1. PS to the Managing Director, APGCL: for favour of kind information to the Managing Director, APGCL.

Registered Office: Bijulee Bhawan, Paltanbazar, Guwahati-781 001, Assam

CIN: U40101AS2003SGC007239

Tel. No.: 0361-2739502, Fax No.03612739546/22

e-mail: info@apgcl.org, Website: www.apgcl.org

Compliance of Directives issued in the Tariff Order for 2024-25		
Sl. No:	AERC's Directive	Status as on 30 th September, 2024
1	Directive 1: Completion of Projects The Commission directs APGCL to complete the new and ongoing projects on time. The Commission also directs APGCL to set up their ongoing Solar Plants on Time.	Noted. The status of ongoing projects is enclosed in Annexure-I.
2	Directive 2: Procurement of Gas APGCL should continue to pursue with its gas suppliers/ transporter to obtain the contracted quantum of gas on a regular basis. The issue of gas should be pursued with the concerned ministry of GOI in consultation with the state Government.	Noted. Communication has been made with MOPNG requesting for allocation of additional gas. Details are attached at Annexure-II. Moreover, APGCL has entered an agreement with OILMAX for a quantum of gas 0.1 MMSCMD gas (on Fall back basis) on dated 30 th August 2024.
3	Directive 3: Fixed Asset Register The Commission directs APGCL that Fixed Asset Register should be updated every year, and these should be duly certified by Chartered Accountant. APGCL is directed to maintain Fixed Asset Register at their end and submit to the Commission as and when asked during tariff proceedings.	APGCL maintain its FAR in SAP-ERP system, which is auto system updated and is ready to submit to the Hon'ble Commission whenever asked for.
4	Directive 4: Undertaking Special R&M in time-bound manner The Commission observes that APGCL undertakes bulk of the Special R&M approved for a year in subsequent years only. APGCL has sought and received approval for the Special R&M based on the justification that the Special R&M is necessary for a particular year but does not undertake the Special R&M in that year. APGCL is directed to execute the Special R&M in time-bound manner so that no cost overrun takes place.	Noted. APGCL is putting all-out effort to complete the special R&M works within the stipulated time. However, the overhauling depends on factors like running hours, commercial availability of parts of machine etc., so sometimes it may differ from stipulated time frame.

5	<p>Directive 5: Special R&M linked to the operational running hours</p> <p>The Commission notes that APGCL is praying for routine maintenance expenses that are linked to running hours of the plant in the APR or True up of the plant for that year.</p> <p>APGCL is directed to ensure that all such Special R&M linked to operational running hours based on OEM recommendations are prayed for the original Tariff Petition for that year, rather than being submitted at the time of APR or true-up.</p>	Noted.
6	<p>Directives 6: Unit-wise detailed breakup of Capex and Special R&M in new control period</p> <p>APGCL is directed to submit Unit wise detailed breakup of Capex and Special R&M envisaged in the MYT Petition for the next Control Period in its Capital Investment Plan (CIP) and Special R&M plan. APGCL is further directed to submit its CIP and Special R&M Plan with Board approval of individual scheme envisaged, detailed justification, and cost benefit analysis of the scheme.</p>	Noted. APGCL will submit the details in the next MYT petition.
7	<p>Directives 7: Solar Storage/ Pump Storage</p> <p>The Commission directs APGCL to initiate action for installation of solar/pump storage facilities to suit the demand.</p>	APGCL has a few short-listed locations. DPR for the same is planned to be financed by EAP (JICA). Proposal sent to GoA. Response awaited.

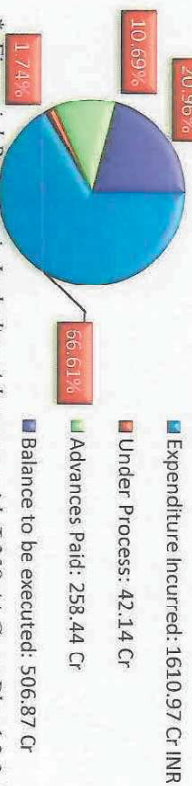
LKHEP (120 MW) - One Page Report As on 30th Sep'2024 – Overall -All Packages

Project Facts	
Project Code	47101 (APSIP – TRANCHE 3)
Regular Loan by ADB	US\$ 231Mn
Grant by ADB (JFPR)	US\$ 02 Mn
GOA Counterpart Fund	US\$ 64 Mn
TOTAL	US\$ 297 Mn 2127 Cr INR (1 USD = 71.6 INR)
Base Start Dt (Pkg-2 – Civil & HM)	1 st Sep 2020
Base End Dt (Pkg-3 – ENI works)	13 th March 2025
Expected Completion Date (Best Effort Target)	110 MW (Main PH): Jan '26 10 MW (Aux PH): Jun '26
Executing Agency	APGCL
Generating Unit	2 x 55 MW, 2 X2.5MW, 1 X5 MW
Total No. of Package	4 Major, 3 Minor

Physical Progress: 80 %



* Financial Progress including Advances: 77.3 %



* Financial Progress is Including Advances paid, ₹ 258.44 Cr to Pkg-1,2,3,4.

Details of Packages	Package Value (INR Cr)	Start Date-End Date	Phy %	Fin % with Adv.	Remarks
Pkg-1 (Bldg. & infra)	29.55	1 st Nov-22 31 st Oct-24	85.4 %	74 %	BVG India Ltd. Under process 4.6%
Pkg-2 (Roads, Civil & HM)	1457	1 st Sep-20 30 th Jun-25	73.9 %	73.2 %	L&T Ltd. Excluding under process bill 2.3 %
Pkg-3 (EM Works)	358	12 th Nov-21 30 th Jun-25	85.5 %	72.6 %	AHPIL. Under process bill 1.8 %
Pkg-4 Transmission Line	63	1 st Jun-22 12 th Dec-23 EOT up to Dec'2024.	90 %	87.6 %	LOA issued to STEL. JV with Aketlk Group OJCS-20 th Apr'22 Contract Signed – 27 th May 2022.
Pkg-5 PMC – Services	81	1 st Jul-20 30 th Jun-25	85 %	81.8 %	Under process bill nil.
Pkg-6 ERP -Packages	45.2	31 st Jul-19 30 th Jun-24	89 %	87 %	Lot-4, NoA issued on 27 th Dec '22. Under process Bill 1.6%
Pkg-7 EMC +RMSI+ Capacity Building	35.4	24 th Dec-21 23 rd Dec-27	47.3 %	47.3 %	Feedback JV Jade Consult. & AEA (4 Yrs Con + 2 Yrs Operation)
R&R, Forest, Contingency & misc.	350		98.6%	98.6%	344.95 Cr expenditure done.

Report date: 30-09-24, Office of the MD APGCL.



ASSAM POWER GENERATION
CORPORATION LIMITED

Status of Karbi Langpi Middle-II Hydro Power Project

PROJECT FACTS

Project Budget*	Rs. 417.32 Cr
Base Start Date	08.10.2024
Base End Date	07.10.2027
Executing Agency	APGCL
Installed capacity	24 MW (3 x 8 MW)
Land requirement	22.66 Hectares
Location	West Karbi Anglong
Type	Run of the river
Total unit generation	112.30 MU
Completion time	36 months

SUMMARY OF BALANCE WORKS

APGCL has received a fund of Rs 45.63 Cr under "scheme for special assistance to state for Capital Investment 2023-24" on 20.03.2024 against 24 MW KLM-II HP project. Payment completed in April'2024 of project affected families. Parallely, the final drawing and design of the project are being prepared.

LoA for OE&PMC issued on 18.07.2022 and signing of Contract Agreement carried out on 02.11.2022. with M/s. Tractebel Engg. Pvt. Ltd. Mobilization advance of Rs. 1.12 Cr. was paid on 09.02.2023.

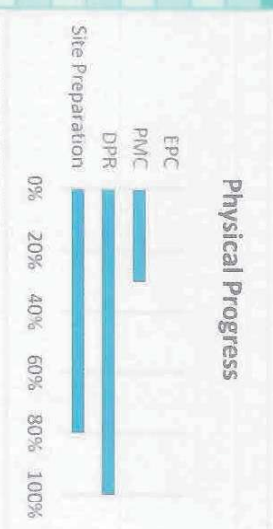
LoA issued to M/s. Yarks Engineers Pvt. Ltd. for civil works and signing of Contract Agreement was carried out on 10.03.2023. Notice to proceed issued on 08.10.2024. Mobilisation advance to be paid.

Tender for HM & EM works : Bid opened on 16.08.2024. Technical bid evaluation is in progress.

* Hon'ble Cabinet Govt. of Assam approved the project at a cost of Rs 417.32 crore with 30% equity from Govt. of Assam on 17.10.2023..

25 MW Namrup Solar PV Project

Project Facts	
Project Location	NTPS, Dibrugarh
Capacity	25 MW
Land Available	107 acres
CUF (ac)	23.27 %
Gross Energy Generation	50.96 MU
Total Project Cost	115.86 Cr
Debt: Equity	70:30
Loan Amount	81.10 Cr
Equity Amount	34.76 Cr
Equity Contribution	APGCL-17.72 Cr (51 %) OIL- 17.03 Cr (49 %)
Levelized Cost of Generation (25 years)	Rs 3.89 /unit
Project IRR (Pre-tax)	12.58 %
Equity IRR (Post Tax)	12.04 %
Average DSCR	1.21
Payback Period	11.85 Years
NPV	12.09 Cr
Completion Date	12 months from LOA



Approvals obtained:

Particulars	Date
State Cabinet	19.08.2022
MoU signed	14.11.2022.
Approval of JV agreement by Power department, Goa	22.05.2023
Approval of JV agreement by APGCL BoD	14.07.23
Honourable CM, Assam in a review meeting instructed for implementation of 25 MW Namrup Solar Project on priority basis.	03.10.2023
PIB Board, Govt. of Assam	10.10.23
Approval of OIL BoD for JVC	08.11.23

NOC from Industries, Commerce & PE department for signing of JV agreement.	09.11.23
JV signed	08.01.24
Comfort letter from APDCL	06.03.24
Approval of Name of the JVC "APGCL OIL Green power Ltd. "by ROC	08.09.24

Cost Breakup:

Particulars	Amount (Rs Cr)	Amount booked	Amount Left
Total EPC Cost	106.29	-	106.29
PMC, Permission and approvals	2.12	0.77	1.35
Contingency	2.12	-	2.12
IDC	1.99	-	1.99
Line shifting	1.82	-	1.82
Civil Cost	1.50	1.17	0.33
Total Project Cost	115.86	1.94	113.92
Total O&M Cost	10.77	-	10.77

Status:

- EPC approved by APGCL and OIL BoD.
- EPC LOA to be issued after incorporation of JVC.

Summary of Works Involved		
Packages	Value	Consultant/ Contractor
Site Preparation	1.17 Cr (Approx)	Ankur Phukan and Shymalakshi Gogoi Chetry, Smriti Rekha Kalita, Monjit Bora
DPR preparation	2.91 Lakhs	Power and Energy Consultants Pvt. Ltd.
PMC	74 Lakhs	Power and Energy Consultants Pvt. Ltd.
EPC	106 Cr	-----

Doc Originated from: Office of the MD, APGCL.

Updated Status of the Overhauling of Units			
Sl.No.	Name of work	Approved by Commission (₹ in Crore)	Status
NTPS			
1	Overhauling of Steam Turbine Unit 6 (Execution part) excluding procurement of parts.	0.80	Spares procured. Material is in inventory. APGCL will claim the amount in True-up of the FY as and when the work is complete.
2	Overhauling of Gas turbine Unit 2 (Execution Part) excluding of procurement of spares	0.80	Dropped due to technical issue
LTPS			
3	Procurement of spares for Major inspection of Gas Turbine unit # 6.	26.00	Under process. PO will be palced shortly.
LRPP			
4	16000 and 48000 Running Hours maintenance	33.75	Under process. PO will be placed shortly. Earlier currency exchange rate was considered INR 87.09 /Euro. At present current estimated is considered as INR95/Euro.

Status of CAPEX plan for NTPS

Sl. NO	Description of Works	FY 2023-24	FY 2024-25	Present Status	Remarks
		Approved by Commission [₹ in Lakhs]	Approved by Commission [₹ in Lakhs]		
A Electro-Mechanical Work at NTPS					
1	30 M high Mast Lighting System(complete set)	12.00	12.00	Tender for the work floated to be soon. Work is expected to be completed by mar'25	
2	Renovation of damaged sludge removing system of water clariflocculation system at Dillighat water intake for the purpose of better water treatment	16.15		Earlier w/o cancelled. New tender floated & evaluated. To be placed in TPC for approval.	
3	Construction of dedicated 2 (two) nos. of 33 KV APGCL Bay at 220 KV GSS, AEGCL, Namrup	160		Order placed, work in progress by AEGCL.	
4	Renovation of damaged drinking water supply pipeline from DM plant to WHP residential colony & officers colony at pahar line.	12		Work under Process. To be completed by March 2025.	

Status of CAPEX plan for LTPS

Sl NO	Description of Works	FY 2023-24	FY 2024-25	Status	Remarks
		Approved by Commission (₹ in Lakhs)	Approved by Commission (₹ in Lakhs)		
A Electromechanical Works					
1	Overhauling of HPBFP with mandatory spares	140.00		PO already issued on 07.09.2024.	
2	Diversion of 11 KV colony/feeder			Delayed due to fund constraint & later modification of scope of work leading to price escalation 133 lakhs against first phase of work.	Work was approved in TO of March 2022 for 35 Lakhs
3	Replacement of battery bank charger panel & DCDB panel for GT unit 5,6,7		150.00	Dropped due to fund constraint.	
4	Procurement and installation and commissioning of 132 KV SF6 Breaker (05 nos.), spring charge mechanism along with up gradation of Control Panel.	350.00		Procurement of 03 nos of breaker completed in FY 2024-25.	
5	Servicing of Diverter Damper (DD) Complete & its actuator gearbox along with supply of spares	40.00		Dropped due to fund constraint.	
6	Procurement of a new Silica analyzer for SWAS.	12.00	0.00	Dropped due to fund constraint.	
7	Major overhauling of Generator transformer ,30 MVA 11/132KV of GT unit #5 and #6along with oil filtration	25.00	0.00	Dropped due to fund constraint.	
8	Major Overhauling of 7.5MVA 132/3.3kv Station transformer 1 &2.	20.00	0.00	Overhauling of ST-1 had to be done on emergency basis with O&M fund due to breakdown. Overhauling of ST-2 could not be done in FY 2023-24 due to fund constraints. Now, the work for ST-2 is proposed in FY 2024-25.	
9	Procurement of Intake pump		25.00	Completed	
10	Up-gradation of illumination system of WHRP		10.00	Under process	
11	Procurement, erection, testing and commissioning of High mast tower for illumination in the entire Ph-II Power House and switchyard area 4 (four) nos		60.00	Under process	
12	Procurement of spares for Ingersoll rand instrument Air compressor #1,2 & 3		5.00	Dropped due to fund constraint	
13	Procurement of fan blade assembly for 4DRS@ Dresser Rand heat exchanger of Gas Compressor #6,&7 or 8 (02 set)		35.00	Dropped due to fund constraint.	
14	Inspection servicing and maintenance of 4DRS2 dresser rand heat exchanger of Gas compressor#8 by OEM Dresser -rand		10.00	Dropped due to fund constraint.	

15	Procurement of one 500 KVA 33/0.4 kV transformer	7.70	Dropped due to fund constraint	
16	Procurement of Transformer oil filtration machine	35.20	Dropped due to fund constraint	
17	Procurement of one 2.5 MVA 33/11 KV transformer	35.00	Dropped due to fund constraint	
18	Procurement of switchyard and colony equipment for renovation and upgradation of existing old system	30.00	Dropped due to fund constraint	
19	Procurement of upgraded lubricating system for gas compressor (Xperlube system)	125.00	Completed	
20	Revamping of existing natural gas & water coolers og GC-6,7,8	88.00	Completed in FY 2024-25	
21	Field instruments of C&I	10.00	Dropped due to fund constraint.	
B Civil Work for LTPS				
1	layout of LTPS plant with supply of all proper drawings	6.00	Completed	
2	Deep tube well water supply system inside the power plant at LTPS, Maibella (including boring, supplying and fitting of pump set up with all pipeline and fittings, construction of filter chamber and supply of all filter materials) newly constructed multi storied building inside LTPS residential colony	30.00	Completed	
3	Construction of paver block road from main road in front of army canteen to newly constructed multi storied building inside LTPS residential colony	25.00	Completed	
4	Renovation of children park and construction of surrounding drain along with cover slabs at LTPS, LTPS residential colony.	20.00	Completed	
5	Development and repairing of roads inside LTPS residential colony.	15.00	Dropped due to fund constraint.	
6	Repairing of quarters at LTPS residential colony.	30.00	Work Complete for FY 2023-24.	
7	Renovation of water supply pipelines and all fittings at LTPS residential colony and Power Plant	10.00	Completed	
8	Repairing of water pump house building, development of surrounding areas of water supply system of LTPS	7.00	Completed	
9	Development of boundary walls around LTPS Colony	20.00	Work completed.	
10	Renovation of Erector's Hostel at LTPS	15.00	Dropped due to fund constraint	
11	Providing of boundry fencing for the residential quarters of LTPS	20.00	Completed	
12	Repairing of Administrative office building of LTPS	15.00	Completed	

Status of CAPEX plan for KLHEP

Sl. NO	Description of Works	FY 2023-24 Approved by Commission (₹ in Lakhs)	FY 2024-25 Approved by Commission (₹ in Lakhs)	Status	Remarks
A Electromechanical Work for KLHEP					
1	Spare for Inspection & Repairing of KLHEP units	40.00	40.00	Under process	
2	Replacement of Broken Cable Tray in 220 KV Switchyard area.	20.00	20.00	Revised as per present site conditions. Work for FY 2022-23 & 2023-24 not done. The whole work is proposed to be done in FY 2024-25	
3	Design, Supply and Installation & Commissioning of extension in the existing 33 KV outdoor Switchyard for Power evacuation from 13.5 MW MSHEP and Station auxiliary power supply to 2X50 MW	61.40		Dropped	
4	Renovation and Refurbishment of 130T EOT Crane with redesigned control system.	20.50		Tendering process complete and under evaluation	
5	Replacement of all 2X50 Mw Generator Control and Relay Panel		250.00	Work deferred due to fund constraint	
6	Cooling water supply system for Generator Turbine and Transformer	65.00		Deferred due to exploring new technology	
7	Design, Supply and installation & Commissioning Bay Extension in the existing 220KV KLHEP Switchyard for Ideal Charging of 16 MVA Bharat Biljee make 220/33KV transformer.	180.00		Tender floated	
8	Upgradation of Transformer capacity and substation at KLHEP Lengery	60.00	60.00	May be dropped; Handover of 33/11 KV transformer to APDCL may be done.	
5	Procurement of 3 nos of generator transformer	350.00	350.00	Tender evaluation completed. Board Approval Pending	
B Civil Work for KLHEP					
1	Roof leakage treatment, Boundary wall and fencing, painting of penstock pipes, checking of penstock welding joints etc	40.00		Completed	
2	Chain link fencing around the premises, repairing of old civil store at Arntreng etc		20.00	Dropped due to fund constraint	
3	Colony road, quarter repairing, construction of new multi storey residential building etc		170.00	Dropped due to fund constraint.	

Security barrack, staircase or permanent foot bridge, hydraulic oil for powerpack, painting of radial gates, drain at quarry no. 182. etc		150.00	Dropped due to fund constraint.	
5 Boundary wall around the premises, repairing of old electromechanical store etc		50.00	Completed	
6 Water supply system for valve house, beatification valve house etc		15.00	Dropped due to fund constraint.	
7 Construction of new watch tower at electromechanical store etc		10.00	Dropped due to fund constraint.	

Status of CAPEX plan for LRPP

SL NO	Description of Works	FY 2023-24		FY 2024-25		Status	Remarks
		Approved by Commission [₹ in Lakhs]	Revised Proposal [₹ in Lakhs]	Approved by Commission [₹ in Lakhs]	Revised Proposal [₹ in Lakhs]		
	Civil Work for LRPP						
2	Deep tube well water supply system for to support the river water supply system at LTPs, Maibella.(including boring, supplying and fitting of pump set up with all pipeline and fittings)	35.00	0.00	0.00	35.00	Deferred due to Fund constraint.	
4	Development and repairing of roads inside LTPs residential colony.	10.00	0.00	10.00	10.00	Deferred due to fund constraint.	



ASSAM POWER GENERATION CORPORATION LIMITED

Annexure - II

Registered Office: Bijulee Bhawan, Paltanbazar, Guwahati-781 001, Assam

CIN:U40101AS2003SGC007239

Tel.No.: 0361-2739502, Fax No.03612739546/22

e-mail:info@apgcl.org, Website: www.apgcl.org

No. APGCL/CGM(G)/Natural Gas/2016-17/10

Date: 15.07.2024

To,
The Joint Secretary (GP)
Ministry of Petroleum and Natural Gas
Shastri Bhawan, New Delhi 110001

Sub: Request for Reconsideration of Natural Gas Pricing and Allocation of additional Gas for NRPP Phase-II (100 MW), Gas Engine Based Power Project (100 MW) in Namrup and for Existing LTPS and LRPP.

Dear Sir,

With reference to the subject captioned above, we would like to inform you about the current state of natural gas pricing and its impact on power sector in Assam. As you know, Assam is a natural gas-rich state, with significant reserves located within its boundary. However, despite this abundance of resources, our state faces a number of challenges related to natural gas, which are having a serious impact on our economy and our people.

One of the biggest challenges we face is the high price of natural gas. Over the past two years, gas prices have increased by a staggering 386.78% from \$1.74/MMBTU in 2020-21 to \$8.47/MMBTU in 2022-23, making it extremely difficult for our gas-based power plants to operate profitably. Assam is heavily reliant on gas-based power plants to cater to its base load demand, accounting for 51% of our total installed capacity. Price hike has led to a significant increase in the cost of electricity generation from Rs. 3.29/unit to Rs. 7.72/unit.

APGCL has planned to install a new gas turbine along with a Gas Engine Project of capacity 100 MW each and for this arrangement an additional 0.84 MMSCMD gas will be required over and above the present commitment of 1.16 MMSCMD from Oil India Limited.

Moreover, I may bring to your kind notice that, LTPS (Lakwa Thermal Power Station) is suffering from short supply of gas for a quantum of 0.2 MMSCMD from GAIL, for last couple of years resulting in partial loading and forced shutdown of the units of LTPS.

We would like to highlight the following regarding the additional gas requirement of APGCL.

Sl. No	Name Of the Plant	Contracted Gas (MMSCMD)	Additional Gas requirement (MMSCMD)	Remarks
1	NTPS/NRPP	0.66 (40% discounted price on APM)	0.84	For One unit of 100 MW Gas Turbine and One Unit of 100 MW Gas Engine
2	LTPS/LRPP	0.50 (APM Price)	0.20	Existing plants are having Shortage of gas supply of 0.2 MMSCMD from ONGC fields through GAIL
Additional Gas Requirement			1.04	Requested for 40% discounted price on APM price

Assam Power Generation Corporation Limited
(A A++ rated State Genco by REC & PFC)



ASSAM POWER GENERATION CORPORATION LIMITED

Registered Office: Bijulee Bhawan, Paltanbazar, Guwahati-781 001, Assam

CIN:U40101AS2003SGC007239

Tel.No.: 0361-2739502, Fax No.03612739546/22

e-mail:info@apgcl.org, Website: www.apgcl.org

Considering the above, an increment of gas quantity of 0.20 MMSCMD will enable to generate at full load in both LTPS and LRRP thereby reaching the generation at optimum level.

As a Special Category State, we request to allow Gas Pricing at 40% of MoPNG's APM gas rate and allocate additional 1.04 MMSCMD gas quantum for State Genco's plant at subsidized rate.

Thank you for your time and consideration. We look forward to your positive response on this important matter.

Encl: Soft Copy of PPT on "Issues of Natural Gas and its Impact on Power Generation in Assam".

Yours faithfully,

(B.Bhuyan)

Managing Director, APGCL

Copy To :

1. The Additional Secretary, MoPNG, Shastri Bhawan, New Delhi- for favour of kind perusal.
2. P.S to The Principal Secretary, GoA, Power Department, Dispur-for favour of his kind perusal.
3. P.S. to the Chairman, APGCL, for favour of kind information.
4. The CMD, OIL India Limited, for favour of kind information
5. R/F

**Annexure-13: CAG comments on financial statement
for FY 2023-24 of APGCL**

**COMMENTS OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA
UNDER SECTION 143(6)(b) OF THE COMPANIES ACT, 2013 ON THE FINANCIAL
STATEMENTS OF ASSAM POWER GENERATION CORPORATION LIMITED FOR
THE YEAR ENDED 31 MARCH 2024**

The preparation of Financial Statements of **ASSAM POWER GENERATION CORPORATION LIMITED**, for the year ended **31 March 2024**, in accordance with the financial reporting framework prescribed under the Companies Act, 2013 (the Act), is the responsibility of the Management of the Company. The Statutory Auditors, appointed by the Comptroller and Auditor General of India, under section 139(5) of the Act, are responsible for expressing an opinion on the financial statements under section 143 of the Act, based on independent audit, in accordance with the auditing standards prescribed under section 143(10) of the Act. This is stated to have been done by them, vide their Audit Report dated **03 August 2024**.

I, on behalf of the Comptroller and Auditor General of India, have conducted a supplementary audit of the financial statements of **ASSAM POWER GENERATION CORPORATION LIMITED**, for the year ended **31 March 2024** under section 143(6)(a) of the Act. This supplementary audit has been carried out independently, without access to the working papers of the Statutory Auditors and is limited primarily to inquiries of the Statutory Auditors and company personnel and a selective examination of some of the accounting records. Based on my supplementary audit, I would like to highlight the following significant matters under section 143(6)(b) of the Act, which have come to my attention and which, in my view, are necessary for enabling a better understanding of the financial statements and the related audit report:

A. COMMENTS ON FINANCIAL POSITION

1. Balance Sheet

Assets

Current Assets

Cash and Cash equivalent: {Note 6 (ii)}

Bank balance other than Note 6 (ii) above {Note 6 (iii)}: ₹ 593.74 crore

The above includes ₹ 29.02 crore, being the fixed deposit with maturity period of more than 12 months which should have been disclosed separately as per the requirements of the Companies Act, 2013 (refer para 6 (O)(v) of 'General Instructions for preparation of Balance Sheet' under Part I-Balance Sheet of Schedule III to the Companies Act, 2013).

B. COMMENTS ON CASH FLOW

1. As per Ind AS Balance Sheet as on 31 March 2024, the net increase in inventory during the year 2023-24 was ₹10.71 crore whereas the same was taken as ₹7.82 crore for calculating Cash from Operation in the Cash Flow Statement.

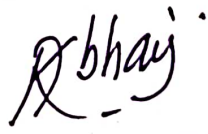
C. COMMENTS ON DISCLOSURE

1. The Assam Electricity Regulatory Commission (AERC) while truing up¹ tariff for the financial year 2022-23 of the Company, ordered (27 June 2024) a revenue surplus of ₹ 52.35 crore to be refunded to Assam Power Distribution Company Limited in nine equal monthly instalments during the financial year 2024-25. Against the said order of AERC, the Company, filed a review petition on 21 August 2024. However, as the order of AERC was issued (27 June 2024) before the approval (25 July 2024) of the financial statements by the Board of Directors of the Company, a suitable disclosure regarding the liability should have been made in the 'Notes to Accounts'.

For and on the behalf of the
Comptroller and Auditor General of India

Place: Guwahati

Dated: 23-09-2024


Accountant General (Audit), Assam

¹ The Electricity Tariff is fixed provisionally by the Electricity Regulatory Commission before the commencement of the financial year. Truing up exercise is carried out by the Electricity Regulatory Commission after audited accounts of the Company for a year are available. The exercise is based on the final actual figures from the audited accounts.