



Based upon verification of Financial Records of Meghalaya Power Generation Corporation, undermentioned FAR is being certified to be true and fair:

LAKROH
2024-25

A/C Code	Nature of Assets	Gross Value of Assets as on 1.4.2024	Rate of Depreciation	Assets Added	Assets (Deductions)	Gross Value of Assets as on 31.3.2025	Depreciation as on 1.4.2024	Depreciation on Opening Assets	Depreciation on Assets Added	Depreciation on Deductions	Accumulated Depreciation as on 31.3.2025
		A Rs		B Rs	C Rs	D = A+B-C Rs	E Rs	F Rs	G Rs	H Rs	I = E+F+G-H Rs
10.101	Land owned under full title	27,499.00				27,499.00					
Sub Total		27,499.00				27,499.00					
10.202	Building containing hydro electric generating plant	1,94,24,777.37	3.34	1,01,020.00		1,95,25,797.37	32,77,696.60	6,48,787.56	20,525.58		39,47,009.74
10.211	Office Building	14,65,399.00	3.34	25,304.00		14,90,703.00	2,41,365.46	48,944.33	5,141.35		2,95,451.14
10.222	Residential Colony for staff	41,11,209.00	3.34	1,34,010.00		42,45,219.00	6,71,075.81	1,37,314.38	27,228.59		8,35,618.78
10.238	Other Buildings	3,92,963.00	3.34	70,734.00		4,63,697.00	50,563.78	13,124.96	14,371.97		78,060.71
Sub Total		2,53,94,348.37		3,31,068.00		2,57,25,416.37	42,40,701.65	8,48,171.23	67,267.49		51,56,140.37
10.301	Hydroelectric works forming part of systemsdams, spillways, weir scannels etc	7,86,09,832.13	5.28	2,03,478.00	1,00,000.00	7,87,13,310.13	2,09,18,723.56	41,50,599.14	65,357.14	32,120.00	2,51,02,559.84
10.305	Hydroelectric works forming part of system steel pipelines & sluice gates etc	1,87,21,727.00	5.28	3,49,636.00		1,90,71,363.00	48,25,746.50	9,88,507.19	1,12,303.08		59,26,556.77
10.322	Drainage and sewerage - Residential Colony	25,226.00	5.28	4,540.00		29,766.00	5,327.73	1,331.93	1,458.25		8,117.91
Sub Total		9,73,56,785.13		5,57,654.00	1,00,000.00	9,78,14,439.13	2,57,49,797.79	51,40,438.26	1,79,118.47	32,120.00	3,10,37,234.52
10.401	Pucca Roads	78,976.00	3.34	14,216.00		93,192.00	11,650.28	2,637.80	2,888.45		17,176.53
10.402	Kutcha road	1,03,01,293.00	3.34	3,76,708.00		1,06,78,001.00	16,08,546.24	3,44,063.19	76,540.79		20,29,150.22
10.419	Miscellaneous civil works	1,40,75,792.00	3.34	6,95,364.00	57,090.00	1,47,14,066.00	21,28,287.71	4,70,132.29	1,41,286.38	11,599.74	27,28,106.64
Sub Total		2,44,56,061.00		10,86,288.00	57,090.00	2,54,85,259.00	37,48,484.23	8,16,833.28	2,20,715.62	11,599.74	47,74,433.39
10.531	Hydel Power generating plant	10,29,67,253.00	5.28	40,32,611.00	23,04,931.00	10,46,94,933.00	2,65,97,609.65	54,36,670.96	12,95,274.65	7,40,343.84	3,25,89,211.42
10.583	Tools & tackles	62,938.00	5.28	8,757.00		71,695.00	15,507.92	3,323.13	2,812.75		21,643.80
10.599	Other Miscellaneous Equipment	1,21,000.00	5.28			1,21,000.00	25,555.20	6,388.80			31,944.00
Sub Total		10,31,51,191.00		40,41,368.00	23,04,931.00	10,48,87,628.00	2,66,38,672.78	54,46,382.89	12,98,087.40	7,40,343.84	3,26,42,799.23
10.603	Overhead lines(towers,poles,fixtures, overhead conductor & devices) 11KV	1,24,64,472.00	5.28	8,456.00	1,40,773.00	1,23,32,155.00	32,96,603.93	6,58,125.44	2,716.07	45,216.29	39,12,229.15
10.614	Underground Cables including joint box & disconnecting boxes: less than 11 KV	15,49,434.00	5.28	2,73,030.00		18,22,464.00	2,86,335.40	81,810.12	87,697.23		4,55,842.75
10.618	Underground Cables - Cable Duct system less than 11 KV	18,40,498.00	5.28	54,970.00	15,49,434.00	3,46,034.00	2,61,973.03	97,178.29	17,656.37	2,93,152.91	83,654.78
10.685	Miscellaneous Equipment	3,52,700.00	5.28	5,042.00		40,559.00	5,801.52	1,875.30	1,619.49		9,296.31



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		A Rs		B Rs	C Rs	D= A+B-C Rs	E Rs	F Rs	G Rs	H Rs	I=E+F+G-H Rs
10.604	Overhead Lines-Lines on Reinforced Concrete/Steel Support-Less than 11KV	37,463.00	5.28			37,463.00	10,055.07	1,978.05			12,033.12
Sub Total	Lines & Cable Network	1,59,27,384.00		3,41,498.00	16,90,207.00	1,45,78,675.00	38,60,768.95	8,40,967.20	1,09,689.16	3,38,369.20	44,73,056.11
10.810	Furniture & Fixtures	1,15,684.00	6.33			1,15,684.00	37,224.22	7,322.80			44,547.02
10.810 HO	Furniture & Fixtures allocation of HO		6.33	1,697.96		1,697.96			107.48		107.48
10.820 HO	Electrical Wiring, light and fan installation-allocation of HO		6.33	777.55		777.55			49.22		49.22
Sub Total	Furniture	1,15,684.00		2,475.51	-	1,18,159.51	37,224.22	7,322.80	156.70	-	44,703.72
10.901	Office Equipment - Typewriters	19,194.00	6.33			19,194.00	6,176.15	1,214.98			7,391.13
10.902	Photostat machine	10,000.00	6.33			10,000.00	3,217.75	633.00			3,850.75
10.902 HO	Photostat machine allocation of HO		6.33	240.82		240.82			15.24		15.24
10.904	Others	66,726.00	6.33			66,726.00	19,727.14	4,223.76			23,950.90
10.904 HO	Office equipment-allocation of HO	11,907.29	6.33			11,907.29	753.73	753.73	-		1,507.46
10.904 C	Computers allocation of HO		15.00	998.94		998.94			149.84		149.84
10.904 C	Computers	-	15.00	64,989.50		64,989.50	-	-	10,560.80		10,560.80
Sub Total	Office equipment	1,07,827.29		66,229.26	-	1,74,056.55	29,874.78	6,825.47	10,725.88	-	47,426.13
TOTAL		26,65,36,779.79	-	64,26,580.77	41,52,228.00	26,88,11,132.56	6,43,05,524.39	1,31,06,941.13	18,85,760.72	11,22,432.78	7,81,75,793.46

For, PARIK & CO
Chartered Accountants
FRN: 302147E



Partner
CA BIPIN KUMAR (FCA)
ICAI Membership No. 059805
Date: 26/11/2025
UDIN:25059805BMLINUS466