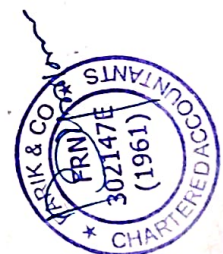




Based upon verification of Financial Records of Meghalaya Power Generation Corporation, undermentioned FAR is being certified to be true and fair:

MLHEP Asset as on 31-3-2025

A/C Code	Nature of Assets	Gross Value of Assets as on 1.4.2024	Rate of Depreciat ion	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		B	C	D= A+B-C	E	F	G	H	I= E+F+G-H
		Rs		Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
10.101	Land owned under full title	17,30,62,389.00	-	-	-	17,30,62,389.00	-	-	-	-	-
10.102	Land held on lease	6,59,53,222.00	-	-	-	6,59,53,222.00	-	-	-	-	-
Sub Total	Land	23,90,15,611.00	-	-	-	23,90,15,611.00	-	-	-	-	-
10.202	Building containing hydro electric generating plant	1,09,89,02,371.43	3.34	-	-	1,09,89,02,371.43	42,16,25,231.42	3,67,03,339.21	-	-	45,83,28,570.63
10.211	Office Building	69,77,793.24	3.34	-	-	69,77,793.24	27,96,699.53	2,33,058.29	-	-	30,29,757.82
10.222	Residential Colony for staff	12,46,49,842.91	3.34	-	-	12,46,49,842.91	4,90,14,073.45	41,63,304.75	-	-	5,31,77,378.20
10.234	Inspection Bungalows	2,33,58,796.07	3.34	-	-	2,33,58,796.07	91,04,590.78	7,80,183.79	-	-	98,84,774.57
10.238	Other Buildings	21,28,22,426.44	3.34	-	-	21,28,22,426.44	8,52,99,228.51	71,08,269.04	-	-	9,24,07,497.56
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Sub Total	Buildings	1,46,67,11,230.09	-	-	-	1,46,67,11,230.09	56,78,39,823.69	4,89,88,155.09	-	-	61,68,27,978.77
10.301	Hydroelectric works forming part of systemdams,spilways,weirs,cane ls etc	4,92,78,95,357.16	5.28	-	-	4,92,78,95,357.16	3,11,64,78,218.38	26,01,92,874.86	-	-	3,37,66,71,093.24
10.305	Hydroelectric works forming part of system steel pipelines & sluice gates etc	92,65,58,703.82	5.28	-	-	92,65,58,703.82	58,70,49,483.39	4,89,22,299.56	-	-	63,59,71,782.95
10.333	Pentock Lethia (3)	15,52,81,528.39	5.28	-	-	15,52,81,528.39	8,98,41,185.43	81,98,864.70	-	-	9,80,40,050.13
10.344	Tunnel Lethia	67,43,351.00	5.28	-	-	67,43,351.00	35,11,089.81	3,56,048.93	-	-	38,67,138.74
10.345	Radial gates	6,69,91,461.00	5.28	-	-	6,69,91,461.00	3,61,59,750.35	35,37,149.14	-	-	3,96,96,899.49
10.302	Hydrolic Works - Anchor & Saddles	14,56,73,365.76	5.28	-	-	14,56,73,365.76	8,42,30,789.55	76,91,553.71	-	-	9,19,22,343.26
Sub Total	Hydroelectric Works	6,22,91,43,767.13	-	-	-	6,22,91,43,767.13	3,91,72,70,516.91	32,88,98,790.90	-	-	4,24,61,69,307.81
10.401	Pucca Roads	75,13,59,108.43	3.34	-	-	75,13,59,108.43	30,00,71,448.10	2,50,95,394.32	-	-	32,51,66,842.32
10.419	Miscellaneous civil works	47,48,86,985.46	3.34	-	-	47,48,86,985.46	18,14,06,440.39	1,58,61,225.31	-	-	19,72,67,665.70
10.419	Miscellaneous civil works	4,728.80	3.34	-	-	4,728.80	1,105.59	157.94	-	-	1,263.53
Sub Total	Other civil works	1,22,62,50,822.69	-	-	-	1,22,62,50,822.69	48,14,78,994.07	4,09,56,777.48	-	-	52,24,35,771.55
10.531	Hydel Power generating plant	2,97,41,08,254.48	5.28	-	-	2,97,41,08,254.48	1,85,36,88,541.78	15,70,32,915.84	-	-	2,01,07,21,457.61
10.558	Switch Gear including Cable connection	57,21,27,512.06	5.28	-	-	57,21,27,512.06	36,12,27,723.66	3,02,08,332.64	-	-	39,14,36,056.30
10.583	Tools and tackles	3,10,72,587.92	5.28	-	-	3,10,72,587.92	1,36,67,978.20	16,40,632.64	-	-	1,53,08,610.84
10.583	Tools and tackles	56,19,348.58	5.28	-	-	56,19,348.58	17,87,672.75	2,96,701.61	-	-	20,84,374.36
10.599	Other miscellaneous equipments	3,50,76,685.29	5.28	-	-	3,50,76,685.29	2,20,23,501.51	18,52,048.98	-	-	2,38,75,550.49
10.541	Transformer having a rating of 100 KVA and over connected with transmission	59,26,256.00	5.28	-	-	59,26,256.00	35,36,266.58	3,12,906.32	-	-	38,49,172.90
10.544	Other Transformer connected with transmission	3,58,92,291.08	5.28	-	-	3,58,92,291.08	2,08,46,242.66	18,55,112.97	-	-	2,27,41,355.63
10.571	Communication equipment- Radio & High frequency carrier system	29,79,675.00	15.00	-	-	29,79,675.00	19,33,287.64	4,46,951.25	-	-	23,80,238.89
10.563	Batteries including charging equipment	4,96,018.81	9.50	-	-	4,96,018.81	2,88,087.72	47,121.79	-	-	3,35,209.51
Sub Total	Plant & Machinery	3,66,32,98,629.22	-	-	-	3,66,32,98,629.22	2,27,89,99,302.50	19,37,32,724.03	-	-	2,47,27,32,026.53



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

MILHEP Asset as on 31-3-2025

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+G+H Rs
10.603	Lines On Fabricated Steel/Concrete Supports/Steel Supports	88,359.02	5.28	-	-	88,359.02	33,823.83	4,665.36	-	-	38,489.19
10.604	Overhead lines (towers, poles, fixtures, overhead conductor & devices)	4,57,09,304.28	5.28	-	-	4,57,09,304.28	2,87,37,056.03	24,13,451.27	-	-	3,11,50,507.29
		4,57,97,663.30	-	-	-	4,57,97,663.30	2,87,70,879.86	24,18,116.62	-	-	3,11,88,996.48
Sub Total	Lines & Cable Network										
10.710	Trucks, Tempcos, Trekkers etc.	56,014.00	9.50	-	-	56,014.00	50,412.60	-	-	-	50,412.60
10.730	Jeep & Motor Cars	40,47,365.00	9.50	-	-	40,47,365.00	33,46,789.58	2,12,780.05	-	-	35,59,569.63
10.740	Other vehicles	5,38,920.00	9.50	-	-	5,38,920.00	4,85,028.00	-	-	-	4,85,028.00
Sub Total	Vehicles	46,42,299.00	-	-	-	46,42,299.00	38,82,230.18	2,12,780.05	-	-	40,95,010.23
10.810	Furniture & Fixtures	4,06,466.00	6.33	-	-	4,06,466.00	3,08,432.99	25,729.30	-	-	3,34,162.28
10.810 HO	Furniture & Fixtures - allocation of HO		6.33	1,42,628.57	-	1,42,628.57			9,028.39		9,028.39
10.820	Electrical Wiring, light and fan installation	3,82,225.00	6.33	-	-	3,82,225.00	2,66,377.66	24,194.84	-	-	2,90,572.50
10.820 HO	Electrical Wiring, light and fan installation - allocation of HO		6.33	65,314.29	-	65,314.29			4,134.39		4,134.39
Sub Total	Furniture	7,88,691.00	-	2,07,942.86	-	9,96,633.86	5,74,810.64	49,924.14	13,162.78	-	6,37,897.57
10.901	Office Equipment - Typewriters	16,022.00	6.33	-	-	16,022.00	12,170.31	1,014.19	-	-	13,184.50
10.902	Photostat machine	9,06,888.00	6.33	-	-	9,06,888.00	6,88,872.12	57,406.01	-	-	7,46,278.13
10.902 HO	Photostat machine - allocation of HO		6.33	20,228.57	-	20,228.57			1,280.47		1,280.47
10.904	Others	8,86,458.00	6.33	-	-	8,86,458.00	6,56,954.14	56,112.79	-	-	7,13,066.93
10.904 HO	Office equipment - allocation of HO		6.33			10,00,212.10	63,313.43	63,313.43	-	-	1,26,626.85
10.904 GSPD	Others	22,597.25	6.33	-	-	22,597.25	10,012.84	1,430.41	-	-	11,443.25
10.904 C	Computers - allocation of HO		15.00	83,910.86	-	83,910.86			12,586.63		12,586.63
10.904 C	Computers		15.00	64,989.50	-	64,989.50			10,560.79		10,560.79
Sub Total	Office equipment	28,32,177.35		1,69,128.93	-	30,01,306.28	14,31,322.84	1,79,276.83	24,427.89	-	16,35,027.56
TOTAL		12,87,84,80,890.79		3,77,071.79	-	12,87,88,57,962.57	7,28,02,47,880.69	61,54,36,545.13	37,590.67	-	7,89,57,22,016.49

For, PARIK & CO
Chartered Accountants

FRN: 302147E



Partner

CA BIPIN KUMAR (FCA)
ICAI Membership No. 059805
Date: 26/11/2025
UDIN: 25059805BMLUNS9812
Mobiler: 9608411698