



On the basis of verification of Books of Accounts and related documents produced by Meghalaya Power Transmission Corporation Limited, we hereby certify undermentioned facts and figures match with the relevant records of Meghalaya Power Transmission Corporation Limited.
Statement of Additional Capitalisation

												Amount in Rs.	
No.	Category of Asset	Description/ Equipment/ Asset	Date of Addition	GFA Added During the Year FY 2024-25	GFA Capitalized During the Year FY 2024-25	Funding Source for Capitalization through Loan	Funding Source for Capitalization through Grant	Scheme of Grant used for capitalisation	Funding Source for Capitalization through Equity	Justification for Capitalization	Reference of Notes to the Financial Statement	Supporting Documents Provided (Yes/No)	
1	Plant & Machinery	Xmer Plant-Kiosks.S/S Equipment & Other Fixed Appar		92,040.00							Notes2		
		Xmer Plant-Kiosks.S/S Equipment & Other Fixed Appar		69,030.00							Notes2		
		Transformers Rating 100KVA and Over Transmission (High and Extra High Voltage)		10,43,245.00							Notes2		
				20,86,491.00							Notes2		
Sub-Total (Plant & Machinery)				32,90,806.00									
2	Furniture & Fixture	Electrical Wiring.Light And Fan Installations		77,804.00							Notes2		
3	Vehicles	Jeeps And Motor Cars		9,15,684.00							Notes2		
4	Lines & Cables	Overheads Lines (Towers, Poles, Fixtures, Over-Head Conductors And Devices): Lines On Fabricated Steel Supports 132 KV		64,61,43,832.00			PSDF	HTLS khliehriat S/s & HTLS Stage-I to Stage-III			Notes2	Yes	
5	Office Equipment	Computers		13,07,973.00							Notes2		
		Photo Copier Machine		2,25,251.00							Notes2		
		Others		49,108.00							Notes2		
Sub-Total (Office Equipment)				15,82,332.00									
Grand-Total				65,20,10,458.00									

For, PARIK & CO
Chartered Accountants
FRN: 302147E

Partner
CA BIPIN KUMAR (FCA)
ICAI Membership No. 059805
UDIN: 26059805YSLVCT6130
Date: 29/01/2026





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A. Scheme wise grant allocation details

For True-Up year FY 2024-25


Sl. No.	Scheme of Grant	Details of scheme	Utilized in Asset class	Total Grant received till 31st March 2024	Grant received till 31st March 2024 (i.e. during FY 2024-25)	Grant Capitalized till 31st March 2024	Grant Capitalized till 31st March 2025 (i.e. during FY 2024-25)	Total Grant Capitalized till 31st March 2025
					Under Fixed asset	Under CWIP	Under Fixed asset	Under CWIP
1	PSDF	ABT Meters		740.10	101.38	841.48	841.48	
		ADMS		128.18	128.18	128.18	128.18	
		Bus Reactor Killing S/s		836.80	836.80	836.80	836.80	
		HTLS khlehniet S/s		3,839.10	440.86	4,289.96	4,289.96	836.80
		HTLS Stage-I to Stage-III		1,948.90	220.61	2,169.51	2,169.51	
		INDR		308.90	-	308.90	308.90	
		PSDF		6,423.36	-	6,423.36	6,423.36	
	Total amount	LAND COMPENSATION, ETC FOR ACQUISITION OF LAND FOR MYNKRE S/S UNDER NERPSIP (WORLD BANK FUNDING)		14,225.35	771.05	8,530.73	6,458.47	14,100.40
2	NERPSIP	LAND COMPENSATION, ETC FOR ACQUISITION OF LAND FOR MYNKRE S/S UNDER NERPSIP (WORLD BANK FUNDING)		220.03	-	220.03	220.03	
		LAND COMPENSATION, ETC FOR ACQUISITION OF LAND FOR MYNKRE S/S UNDER NERPSIP (WORLD BANK FUNDING)		224.58	-	224.58	224.58	
		LAND COMPENSATION, ETC FOR ACQUISITION OF LAND FOR MYNKRE S/S UNDER NERPSIP (WORLD BANK FUNDING)		24.45	-	24.45	24.45	
		LAND COMPENSATION, ETC FOR ACQUISITION OF LAND FOR MYNKRE S/S UNDER NERPSIP (WORLD BANK FUNDING)		301.48	-	301.48	301.48	
		LAND COMPENSATION, ETC FOR ACQUISITION OF LAND FOR MYNKRE S/S UNDER NERPSIP (WORLD BANK FUNDING)		270.55	-	270.55	270.55	
	Total amount	Lumshing Lilo		108.00	-	108.00	108.00	108.00
3		CONSTRUCTION OF 400KV D/C LINE FROM PALLATANA BRPP		300.00	-	300.00	300.00	
4	State Govt. Grants	132 KV D/C LULO LINE OF RONGKHON - AMPATI LINE AT PAHARINAGAR ALONGWITH 1325 MVA, 132/33 KV S/S AT PAHARINAGAR FOR SURVEY OF 220 KV D/C LINE FROM MAWPHLANG TO ICHAMATI FOR POWER EVACUATION TO MANGLADESH		1,134.00	-	1,134.00	1,134.00	1,134.00
		132/33 KV, 2X20MVA S/S AT MENDIPATHAR		92.50	-	92.50	92.50	17.47
		REIMBURSEMENT OF STATE GST AGAINST SUPPLY/WORK DONE UNDER THE NERPSIP PROJECTS		135.78	-	135.78	135.78	135.78
		Reconciliation entry		-287	-	-	-	
	Total amount			1,392.75	-	392.50	1,287.25	1,287.25
3	State Govt. Grants (Under Survey & Investigation)	RECONNAISSANCE SURVEY AND PREPARATION OF PROJECTS PROFILE FOR CONSTN. OF 200KV D/C LINEFROM NANGALBIBRA TO NEW SHILLONG VIA SOHRA & MUSTEM LULO ETC FOR IMPLEMENTATION OF RECONNAISSANCE SURVEY AND PREPARATION OF PROJECTS PROFILE FOR CONSTRUCTION OF 132KV D/C LINE FROM 132 KV MANGALBIBRA S/S TO 220/132KV NANGALBIBRA S/S		75.82	-	75.82	75.82	75.82
		FOR RECONNAISSANCE SURVEY & PREPARATION OF PROJECT PROFILE FOR CONSTRUCTION OF 132KV D/C LINE FOR 220/132KV NEW SHILLONG S/S TO 132KV SOHRA S/S		22.11	-	22.11	22.11	22.11
	Total amount			101.30	-	101.30	101.30	101.30
	Grand Total			16597.95	771.85	9701.78	7955.02	15323.45

For, PARIK & CO
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For the True Up Year FY 2024-25																	
Loan Details										During the Year				Figures in Lakhs			
Sl No	Particulars of the Loan	Total Loan Amount at the Date of Drawl	Rate of Interest applicable as on date of Capitalization	Date of Drawl	Tenure for Repayment	Total Normative repayment till 31st March 2024	Interest Due	Outstanding Normative Loan as on 1st April 2024 i.e. Opening Loan	Fresh drawal Amount, if any	Normative Repayment paid for the year 2024-25	Closing Balance as on 31st March 2025	Average Loan during 2024-25	Interest Paid / Payable			Rate of Interest during 2024-25	Normative Interest on Loan for 2024-25
													Interest accrued	Interest paid	Penal Interest due	Penal Interest paid	
1	REC Killing - Byrnihat	1264.10		06.07.2015	9 years 4 months	811.02	53.64	453.08	NIL	453.08		453.08	6.71	6.71	0	0	11%-11.25%

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