

## Meghalaya Power Generation Corporation Limited (FY 2024-25)

On the basis of verification of Books of Accounts and other relevant records of Meghalaya Power Generation Corporation Limited, for the Financial Year 2024-25, we hereby certify that undermentioned financial data are matching with Books of Accounts maintained by Meghalaya Power Generation Corporation Limited.

### Segregation of Operation and Maintenance Expenses on Station Wise Basis.

The segregation of operation and maintenance expenses has been worked out on station wise basis as per the directive of the MSERC.

The Summary of the bifurcation is as under:

**Table 1 Employee Expenses as Per SOA**

Particulars	Amount in Rs. Cr.
Total Employee Expenses as Accounts	189.57
Less: Employee Expenses Capitalized (For Ganol and Riango)	1.03
Net Employee Expenses	188.54

**Table 2 Station Wise Employee Expenses**

Station	Amount in Rs. Cr.
Stage I	21.44
Stage II	12.68
Stage III	27.36
Stage IV	28.12
Sunapani	2.58
MLHEP(Leshka I)	53.01
NUHEP	20.30
Lakhroh	1.31
Ganol	13.69
Riango	0.05
TOTAL	180.54

Rs. 7.99 Crore appearing the audited statement of account pertains to the allocation from Meghalaya Energy Corporation Limited and does not form part of the O&M expenses of any of the Generating Station hence the same has not been included here.

**Table 3 A&G and R&M Expenses as Per SOA**

Particulars	Amount in Rs. Cr.
Total A&G and R&M Expenses	29.54
Less: Other Expenses Capitalized (For Ganol & Riango)	0.05
Net Expenses	29.49

**Table 4 A&G and R&M Expenses Station Wise**

Station	Amount in Rs. Cr.
Stage I	6.03
Stage II	1.96
Stage III	2.96
Stage IV	4.31
Sunapani	0.17
MLHEP(Leshka I)	8.99
NUHEP	3.15
Lakhroh	0.17
Ganol	1.78
Riango	-0.06
TOTAL	29.47

Rs. 2,35,927.56 of A&G Expenses pertains to DRIP and since the project is under progress these expenses will be capitalized hence the same has not been shown separately in the bifurcation of O&M expenses.

The detailed breakup of the station wise expenses is annexed as Annexure I.

For, PARIK & CO  
Chartered Accountants  
FRN: 302147E

Partner  
CA BIPIN KUMAR (FCA)  
ICAI Membership No. 059805  
UDIN: 26059805OXAECQ5666  
Date: 28/01/2026





Meghalaya Power Generation Corporation Limited (FY 2024-25)  
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Annexure I

Table 5 Head Wise Segregated Employee Cost

Head of Accounts	Stage I	Stage II	Stage III	Stage IV	Sonapani	MLHEP	NUHEP	Lakroh	Ganol	Riangdo
Contribution to provident and other funds	9.84	5.51	16.22	16.18	0.45	34.05	10.84	0.41	6.25	0.04
Salaries and Wages	11.59	7.18	11.14	11.94	2.13	18.96	9.45	0.89	7.81	0.68
Employee Expenses Capitalized	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-0.35	-0.66
<b>Grand Total</b>	<b>21.44</b>	<b>12.68</b>	<b>27.36</b>	<b>28.12</b>	<b>2.58</b>	<b>53.01</b>	<b>20.30</b>	<b>1.31</b>	<b>13.69</b>	<b>0.05</b>

Table 6 Head Wise Segregated A&G and R&M Expenditure

Major Head	Sub-Head	Stage I	Stage II	Stage III	Stage IV	Sonapani	MLHEP	NUHEP	Lakroh	Ganol	Riangdo
A&G	Advertisement Expenses	0.02	0.01	0.63	0.03	0.00	0.03	0.01	0.00	0.01	0.00
	Audit Expenses	0.01	0.00	0.01	0.01	0.00	0.02	0.01	0.00	0.00	0.00
	Bank Charges	0.00	0.00	0.00	0.00	0.00	0.01	0.00	0.00	0.00	0.00
	Books and Periodicals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Capitalization of Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.02	-0.05
	Consultancy Charges	0.01	0.00	0.01	0.01	0.00	0.02	0.01	0.00	0.01	0.00
	Electricity and Water Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Entertainment Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fees and Penalties	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Filing Fees	0.01	0.01	0.02	0.02	0.00	0.05	0.01	0.00	0.01	0.00
	GST Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Insurance	0.87	0.48	1.45	1.45	0.04	3.04	0.97	0.04	0.55	0.00
	Legal Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Miscellaneous Expenses	0.02	0.00	0.00	0.00	0.00	0.01	0.01	0.00	0.00	0.00
	Printing and Stationary	0.07	0.02	0.04	0.04	0.00	0.09	0.04	0.00	0.03	0.00
	Rates and Taxes	0.00	0.00	0.00	0.04	0.00	0.05	0.00	0.00	0.00	0.00
	ROC Filing Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Technical Fees	0.02	0.01	0.04	0.04	0.06	0.08	0.05	0.06	0.05	0.00
	Telegram, Postage, Telegraph and Telex charges	0.01	0.00	0.01	0.01	0.00	0.01	0.00	0.00	0.01	0.00
	Training, conveyance and vehicle running expenses	0.31	0.17	0.27	0.27	0.06	0.47	0.16	0.05	0.41	0.01
<b>A&amp;G Total</b>		<b>1.35</b>	<b>0.72</b>	<b>1.89</b>	<b>1.92</b>	<b>0.16</b>	<b>3.90</b>	<b>1.26</b>	<b>0.15</b>	<b>1.10</b>	<b>-0.06</b>
R&M	Buildings	0.37	0.13	0.19	0.22	0.01	0.44	0.13	0.01	0.11	0.00
	Civil Works	0.15	0.30	0.06	0.14	0.00	1.63	0.05	0.00	0.02	0.00
	Furnitures and Fixtures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Hydraulic Works	1.20	0.67	0.24	0.24	0.00	0.15	0.28	0.00	0.39	0.00
	Lines and Cables	0.00	0.00	0.00	0.00	0.00	0.06	0.00	0.00	0.00	0.00
	Office Equipments	0.01	0.01	0.01	0.01	0.00	0.02	0.02	0.00	0.01	0.00
	Plant and Machinery	2.94	0.13	0.56	1.76	0.00	2.74	1.40	0.00	0.15	0.00
	Vehicles	0.01	0.00	0.01	0.01	0.00	0.05	0.01	0.00	0.01	0.00
<b>R&amp;M Total</b>		<b>4.68</b>	<b>1.24</b>	<b>1.07</b>	<b>2.39</b>	<b>0.01</b>	<b>5.10</b>	<b>1.89</b>	<b>0.01</b>	<b>0.68</b>	<b>0.00</b>
<b>Grand Total</b>		<b>6.03</b>	<b>1.96</b>	<b>2.96</b>	<b>4.31</b>	<b>0.17</b>	<b>8.99</b>	<b>3.15</b>	<b>0.17</b>	<b>1.78</b>	<b>-0.06</b>

Total R&M Expenses As per SoA	17.07
Total R&M Expenses Above	17.07
Difference	0.00
Total A&G Expenses As per SoA	12.47
Total A&G Expenses Above	12.40
Less: Capitalization of Ganol	0.02
Add: DRIP Related Expenses	0.02
Add: Capitalization related to Riango	-0.06
Net	12.47

For, PARIK & CO  
Chartered Accountants  
FRN: 302147E  
  
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