

Annexure B

MEGHALAYA POWER GENERATION CORPORATION LIMITED
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2025

Note 3: CAPITAL WORK-IN-PROGRESS

(Amount in INR)

S. No.	Particulars	As at 1st April, 2024 (Restated)	Debits during the year	Credits during the year	As at 31st March, 2025
1	Capital Work-in-Progress	84,94,99,196	98,58,64,664	27,01,31,064	1,56,52,32,796
2	Capital Stock	(2,65,97,412.55)	-	-	(2,65,97,412.55)
3	Cost of Investigation, Research and Surveys	77,81,42,809	7,04,58,540	6,58,82,836	78,27,18,513
	Total	1,60,10,44,593	1,05,63,23,204	33,60,13,900	2,32,13,53,896

Note: The Credits of Capital work in progress amounting to Rs 27,01,31,064/- comprises of the Conversion of CWIP to Fixed assets as well as the Rectification entries.

The details of Credits of Capital Work in progress Rs 27,01,31,064/-			Remarks
1	Capitalisation from CWIP to Fixed Asset:		
	a) DRIP	55,91,291.00	Division
	Total	55,91,291.00	
2	Rectifications, Swapping, Transfer entries	26,45,39,773.00	
	Total	27,01,31,064.00	

The details of Credits of Cost of Investigation, Research and Surveys Rs 6,58,82,836/-			Remarks
1	Rectifications	6,54,61,365.09	
2	Swapping entries	4,21,471.00	
	Total	6,58,82,836.09	

MEGHALAYA POWER GENERATION CORPORATION LIMITED
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2025

Note 2: PROPERTY, PLANT AND EQUIPMENT (WITHOUT IND AS ADJUSTMENT)

(Amount in INR)

S.No.	Particulars	GROSS CARRYING AMOUNT				ACCUMULATED DEPRECIATION			NET CARRYING AMOUNT	
		As at 1st April, 2024 (Restated)	Additions	Disposals/ deductions	As at 31st March 2025	As at 1st April, 2024 (Restated)	Additions	Disposals/ deductions	As at 31st March 2025	As at 31st March 2024 (Restated)
1	Land	37,26,82,080	-	-	37,26,82,080	-	-	-	-	37,26,82,080
2	Buildings	3,33,18,14,389	-	-	3,33,18,14,389	91,90,80,350	10,81,15,433	-	1,02,71,95,783	2,30,46,18,606
3	Plant and Equipment	9,24,30,37,488	10,52,670	-	9,24,40,90,158	4,90,59,81,124	42,85,18,913	-	5,33,45,00,036	3,90,95,90,121
4	Furniture and Fixtures	2,55,24,051	6,06,500	-	2,61,30,551	2,10,33,583	6,87,380	-	2,17,20,961	44,09,590
5	Vehicles	2,48,64,237	55,91,291	-	3,04,55,528	1,98,05,625	10,83,977	-	2,08,89,602	95,65,928
6	Office equipment	2,29,25,603	74,36,364	-	3,03,61,967	1,64,75,435	15,41,692	-	1,80,17,127	1,23,44,839
7	Others:	-	-	-	-	-	-	-	-	-
7(a)	Hydraulic Works	14,30,49,09,694	-	-	14,30,49,09,694	6,47,99,62,346	68,92,01,001	-	7,16,91,63,348	7,13,57,46,346
7(b)	Other Civil Works	2,19,43,67,699	-	-	2,19,43,67,699	77,76,97,511	7,01,66,277	-	84,78,63,788	1,34,65,03,911
7(c)	Lines and Cable Network	22,16,19,254	-	-	22,16,19,254	7,90,73,772	1,06,83,967	-	8,97,57,739	13,18,61,515
8	Assets not in use	15,54,504	-	-	15,54,504	-	-	-	-	15,54,504
	Total	29,74,32,98,998	1,46,86,825	-	29,75,79,85,823	13,21,91,09,744	1,30,99,98,640	-	#####	15,22,88,77,439
										16,52,41,89,254

Sl No	Particulars	Amount	Description	Remarks
1	Conversion of CWIP to FA	55,91,291.00	Vehicles	Additions made directly from Divisions
2	DRIP	19,26,896.00	Photostat machine	
3	DRIP	3,34,530.00	Office Equipment	
4	DRIP	45,26,723.00	Computers	
4	Design Division	18,290.00	Testing machine	
5	Design Division	1,46,056.00	Computers	
	GANOL	6,10,617.00	Plant & Machinery	
	MLCD Nohkum	64,989.50	Computers	
	MLCD Nohkum	64,989.50	Computers	
6	New Umtru	4,42,053.00	Plant & Machinery	
7	Generation III	50,150.00	Computers	
8	Shillong Civil	1,76,740.00	Computers	Electrical Wiring, light and fan installation
9	Shillong Civil	4,16,000.00	Furniture	
	Shillong Civil	1,90,500.00		
10	HQ	59,000.00	Photostat Machine	
11	HQ	68,000.00	Computers	
	TOTAL	1,46,86,825.00		