

**BEFORE THE HON'BLE PUNJAB STATE ELECTRICITY REGULATORY
COMMISSION**

PETITION NO. 32 OF 2019

IN THE MATTER OF:

GVK Power (Goindwal Sahib) Limited

... Petitioner

Versus

Punjab State Power Corporation Limited

... Respondent

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GVK Power (Goindwal Sahib) Limited/Petitioner

Through

J. Sagar Associates
Advocates for the Petitioner
B-303, 3rd Floor, Ansal Plaza
Hudco Place, August Kranti Marg
New Delhi – 110 049

**BEFORE THE HON'BLE PUNJAB STATE ELECTRICITY
REGULATORY COMMISSION, CHANDIGARH**

PETITION NO. 32 OF 2019

IN THE MATTER OF:

GVK Power (Goindwal Sahib) Limited
Plot No.10, Paigah House,
Sardar Patel Road,
Secunderabad – 500003

...Petitioner

Versus

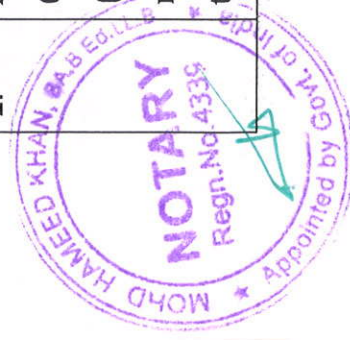
Punjab State Power Corporation Limited
The Mall, Patiala (Punjab)

...Respondent

**REPLY TO DEFICIENCIES RAISED BY THIS HON'BLE COMMISSION'S ORDER DATED
21.01.2020**

1. This reply has been filed on behalf of GVK in response to the deficiencies raised vide this Hon'ble Commission's Order dated 21.01.2020 in the present Petition filed by GVK.
2. The responses to the deficiencies raised by this Hon'ble Commission are as under:

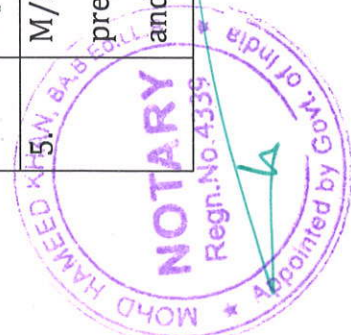
S No.	Query/ Discrepancies	GVK's Response
1.	GVK has filed a petition No.54 of 2017 for approval of capital cost up to 16.04.2016. However, M/S GVK has filed the above saif petition for the complete period of FY 2016-17. Head wise segregation of expenses incurred from 01.04.2016 to 16.04.2016 and 17.04.2016 to 31.03.2017 (for tariff fixation) was not shown by in the petition by M/S GVK. The same may be provided	The details of the head wise segregation of expenses are annexed hereto as Annexure 1
2.	Annual Audited Accounts (in MS Excel formats), Cost Accounts and Audit Report of 2016-17 (Chartered Accountant and Cost Auditor) have not been furnished along with current petition for true up of expenses of FY 2016-17.	In terms of Rule 4 of the the Companies (Cost Records and Audit) Rules, 2014, the cost audit is based on



For GVK POWER (GOINDWAL SAHIB) LTD.

Q A V
Authorised Signatory

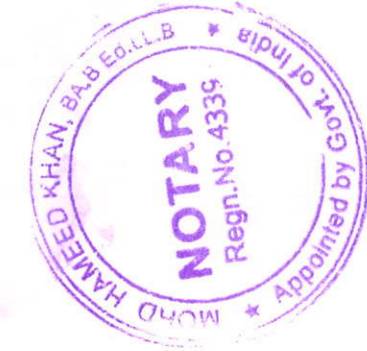
	<p>preceding financial year.</p> <p>Since the Project was commissioned on 16.04.2016, there is no cost audit for FY 2016-17. A copy of the Companies (Cost Record and Audit Rules, 2014 is annexed hereto as Annexure-2.</p> <p>The Audit Report for FY 2016- 17 is annexed as Annexure-3.</p> <p>Copy of the Annual Audited Account (in MS Excel format) is annexed hereto as Annexure-3(a). (filed by way of email dated 15.07.2020)</p>
3.	<p>O&M Expenses incurred by M/S GVK as per the audited annual accounts for FY 2016-17 are much lesser than that claimed by GVK as per CERC regulations. Petitioner may revise the claims as per the relevant regulations of Terms and Conditions of Determination of Tariff) Regulations 2005.</p>
4.	<p>Loan wise details of Actual term loans availed from the commercial Banks/ Financial institutions, depicting Opening balance of loan as on 17.04.2016, addition during the year, repayment of loan, closing balance as on 31.03.2017, interest rate, interest due and paid there- against on long term loans and working capital loans, on the following formats.</p> <p>The loan details are annexed hereto as Annexure -4.</p>
5.	<p>M/S GVK to submit the fixed asset register prepared for the assets created on 16.04.2016 and as on 31.03.2017 for which depreciation has</p> <p>The fixed asset register is annexed hereto and marked as Annexure -5.</p>



For GVK POWER (GOINDWAL SAHIB) LTD.

Authorized Signatory

	been claimed during FY 2016-17. Date wise capitalization of Assets during FY 2016-17 may be provided for the purpose of computation of depreciation.	It is submitted that the fixed asset register has been prepared as per the actual cost incurred by GVK for each asset.
6.	M/S GVK has also claimed depreciation, interest on loan and interest on working capital and return on equity on normative basis as per the provisions of CERC regulations for FY 2014-19 whereas these are to be claimed as per PSERC (Terms and Conditions of Tariff) Regulations 2005. The claim needs to be amended as per PSERC (Terms and Conditions of Tariff Determination of Tariff) Regulations 2005	The revised claims of GVK in accordance with PSERC Tariff Regulations 2005 have been filed vide Affidavit dated 15.07.2020.
7.	M/S GVK to submit number of employees (at project site and corporate office along with month wise salary in M/S Excel Format and number of employees left and added during FY 2016-17. Month wise details of salary, allowance paid to be supplied along with proof of payment towards employee contribution.	The proof of payment of employee contributions is annexed hereto and marked as Annexure 6 . The excel sheet with the requisite details of the employees for FY 2016-17 are annexed hereto and marked as Annexure 6A . (filed by way of email dated 15.07.2020)



GVK POWER (GOINDWAL SAHIB) LTD.

GVK Power (Goindwal Sahib) Limited/Petitioner

Authorized Signatory

Through

J. Sagar Associates
Advocates for the Petitioner
B-303, 3rd Floor, Ansal Plaza
Hudco Place, August Kranti Marg
New Delhi - 110 049

ATTESTED
16/7/2020
Mohd. Hameed Khan
R.A.B.Ed., LL.B.
ADVOCATE & NOTARY
No. 1-B 195/19/C, Vihar Nagar
Begumpet, Secunderabad.
Ph. 9:991025702.



**BEFORE THE PUNJAB STATE ELECTRICITY REGULATORY COMMISSION
AT CHANDIGARH**

PETITION NO. 32 OF 2019

IN THE MATTER OF:

Petition for True up of Tariff for FY 2016-17 under Sections 62 and 86 of the Electricity Act, 2003 read with (a) Punjab State Electricity Regulatory Commission (Terms and Conditions for Determination of Tariff) Regulations, 2005; (b) the Central Electricity Regulatory Commission (Terms and Conditions for Determination of Tariff) Regulations, 2014; and (c) Amended and Restated Power Purchase Agreement dated 26.05.2009 executed between Petitioner (Goindwal Sahib) Limited and Punjab State Power Corporation Limited (formerly known as Punjab State Electricity Board)

AND

IN THE MATTER OF:

GVK Power (Goindwal Sahib) Limited
Paigarh House,
156 – 159, Sardar Patel Road,
Secunderabad – 540 003

...Petitioner

Versus

Punjab State Power Corporation Limited
The Mall, Patiala (Punjab)

...Respondent

AFFIDAVIT

I, P. Rama Mohana Rao, son of P. Krishna Murthy, aged about 61 years, resident of E-308, First Lane, Czech Colony, Sanath Nagar, Hyderabad - 500018, working as Assistant Vice President (Finance) with the Petitioner Company, currently in Hyderabad, do solemnly affirm and state as follows:-

1. I say that I am duly authorized and competent to affirm this Affidavit for and on behalf of the GVK Power (Goindwal Sahib) Ltd. and I am acquainted with the facts and circumstances of the present case. I state that I have read and understood the contents of the accompanying Reply.
2. I state that the facts stated in the accompanying Reply are true and correct to the best of my knowledge based on the records maintained by the Petitioner and that the legal submissions made therein are based upon information received by me and believed to be true. The present Reply has been drafted pursuant to my instructions and its contents are true and correct.



For GVK POWER (GOINDWAL SAHIB) LTD.

Authorised Signatory

3. I state that the Annexures, if any, annexed to the Reply are true copies of the respective originals.

4. I say that no similar petition, writ petition, suit or appeal regarding the matter in respect of which the present Petition has been preferred or is pending before any Court or any other authority.

For GVK POWER (GOINDWAL SAHIB) LTD.

[Signature]

DEPONENT
Authorised Signatory

VERIFICATION

I, the deponent above named, do hereby verify that the contents of my above affidavit are true and correct, no part of it is false and nothing material has been concealed therefrom.

Verified at Hyderabad on this _____ day of _____, 2020.

For GVK POWER (GOINDWAL SAHIB) LTD.

[Signature]

DEPONENT
Authorised Signatory



ATTESTED

[Signature] 16/7/2020

Mohd. Hameed Khan

R.A.B. Ed., LL.B.

ADVOCATE & NOTARY

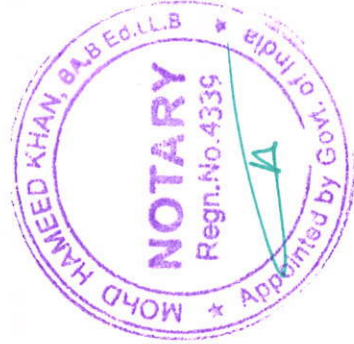
N.No.1-8 195/19/C, Vihar Nagar

Begumpet, Secunderabad.

Ph.9391025702

GVK Power (Goindwal Sahib) Limited
Bifurcation of expenses incurred

Particular	Amount (Rs.)	
	Expenditure incurred from 01.04.2016 to 16.04.2016	17.04.2016 to 31.03.2017
Salaries and Wages	46,79,716	7,95,31,383
Contribution to PF Fund	1,80,229	64,75,581
Gratuity		
Staff Welfare Expenses	1,80,506	6,06,122
Remuneration to MD		
Security Charges	8,45,423	1,99,23,259
Administrative expenses		1,51,43,432
R&M Expenses	4,69,852	
Operation & Maintenance Expenses		12,94,03,037
Power and Fuel	1,62,77,888	
Fuel used for Trial Run	13,05,87,169	
Cost of Fuel		66,45,30,008
Insurance	7,54,733	2,67,90,236
Rent	11,667	3,10,833
Rates and Taxes	2,50,481	5,02,426
Printing and Stationary	7,087	
Travelling and Conveyance	11,53,984	28,32,462
Communication Expenses	71,664	22,30,738
Advertisement & Business Promotion	32,583	
Legal and Professional Charges	72,48,966	3,37,92,897
Interest on fixed loan	17,76,82,657	4,48,36,61,536
Interest on Other loans	14,59,478	1,34,89,306
Interest on others		3,65,079
Interest on working capital		15,88,35,439
Other Borrowing Cost	41,82,316	3,54,61,759
Remuneration to Auditors	29,983	2,29,250
Certification Fees	17,250	
Misc. Expenses	10,06,302	2,40,073
Contract Labour	46,65,862	
Ash Handling Charges	9,56,457	
Loss in Redemption of Mutual Fund	32,737	
Depreciation	2,82,075	2,03,75,56,681
Provision for diminution in value of investments		28,14,330
Total :	35,30,67,065	7,71,47,25,868



GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS
NOTIFICATION

New Delhi, 30th June 2014,

(As amended by the Cost Records and Audit amendment Rules, 2014, 2015, 2016, 2017, 2018 and 2019)

G.S.R.425(E)— In exercise of the powers conferred by sub-sections (1) and (2) of section 469 and section 148 of the Companies Act, 2013 (18 of 2013) and in supersession of Companies (Cost Accounting Records) Rules, 2011; Companies (Cost Audit Report) Rules, 2011; Cost Accounting Records (Telecommunication Industry) Rules, 2011; Cost Accounting Records (Petroleum Industry) Rules, 2011; Cost Accounting Records (Electricity Industry) Rules, 2011; Cost Accounting Records (Sugar Industry) Rules, 2011; Cost Accounting Records (Fertilizer Industry) Rules, 2011 and Cost Accounting Records (Pharmaceutical Industry) Rules, 2011, except as respects things done or omitted to be done before such supersession, the Central Government hereby makes the following rules, namely:-

1. **Short title and commencement.**-(1) These rules may be called the Companies (Cost Records and Audit) Rules, 2014.
- (2) They shall come into force on the date of publication in the Official Gazette.
- ¹(3) The companies who have already filed their Cost Audit Report in form CRA-4 for the financial year 2018-19 with the Central Government before the publication of this notification are not required to file their Cost Audit Report for the said financial year.
2. **Definitions:** In these rules, unless the context otherwise requires-
 - (a) "Act" means the Companies Act, 2013 (18 of 2013);
 - (aa) "Customs Tariff Act Heading" means the heading as referred to in the Additional Notes in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).²
 - (b) "Cost Accountant in practice" means a cost accountant as defined in clause (b) of sub-section (1) of section 2 of the Cost and Works Accountants Act, 1959 (23 of 1959), who holds a valid certificate of practice under sub-section (1) of section 6 of that Act and who is deemed to be in practice under sub-section (2) of section 2 thereof, and includes a firm or limited liability partnership of cost accountants;
 - (c) "cost auditor" means a Cost Accountant in practice, as defined in clause (b), who is appointed by the Board;
 - (d) "cost audit report" means the duly signed cost auditor's report on the cost records examined and cost statements which are prepared as per these rules, including attachment, annexure, qualifications or observations attached with or included in such report;"³

¹ Inserted by the Companies (Cost Records and Audit) Amendment Rules, 2019 dated 15th October 2019

² Inserted by the Companies (Cost Records and Audit) Second Amendment Rules, 2017. Prior to its substitution it was read as under:

"Central Excise Tariff Act Heading" means the heading as referred to in the Additional Notes in the First Schedule to the Central Excise Tariff Act, 1985(5 of 1986)



(e) "cost records" means books of account relating to utilisation of materials, labour and other items of cost as applicable to the production of goods or provision of services as provided in section 148 of the Act and these rules;

(f) "form" means a form annexed to these rules;

(fa) "Indian Accounting Standards" means Indian Accounting Standards as referred to in Companies (Indian Accounting Standards) Rules, 2015.⁴

(g) "institute" means the Institute of Cost Accountants of India constituted under the Cost and Works Accountants Act, 1959 (23 of 1959);

(h) all other words and expressions used in these rules but not defined, and defined in the Act or in the Companies (Specification of Definition Details) Rules, 2014 shall have the same meanings as assigned to them in the Act or in the said rules.

3. Application of Cost Records⁵:- For the purpose of sub-section (1) of Section 148 of the Act, the class of companies, including foreign companies defined in clause (42) of section 2 of the Act, engaged in the

³Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2016. Prior to its substitution read as under:

(d) "cost audit report" means the report duly audited and signed by the cost auditor including attachment, annexure, qualifications or observations etc. to cost audit report;

⁴Inserted by the Companies (Cost Records and Audit) Amendment Rules, 2017

⁵Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2014. Prior to its substitution read as under:

3. Application of cost records. - For the purpose of sub-section (1) of section 148 of the Act, the following class of companies, including Foreign Companies defined in sub-section (42) of section 2 of the Act, shall be required to include cost records in their books of account, namely:-

(A) Companies engaged in the production of following goods in strategic sectors, such as:

(a) (i) machinery and mechanical appliances used in defence, space and atomic energy sectors excluding any ancillary item or items;

Explanation: - For the purposes of this sub-clause, any company which is engaged in any item or items supplied exclusively for use under this clause, shall be deemed to be covered under these rules.

(ii) turbo jets and turbo propellers;

(iii) arms and ammunition;

(iv) propellant powders; prepared explosives, (other than propellant powders); safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators;

(v) radar apparatus; radio navigational aid apparatus and radio remote control apparatus;

(vi) tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons and parts of such vehicles, that are funded (investment made in the company) to the extent of ninety per cent. or more by the Government or Government Agencies;

(b) provisions of clause (A) shall be applicable, if the net worth of the company is rupees five hundred crore or more of the turnover is rupees five hundred crore or more.

(a) (i) Port services by a Sectoral Regulator or a Ministry or Department of Central Government:

regulated by the Tariff Authority for Major Ports under section 111 of the Major Port Trusts Act, 1963 (38 of 1963);

(ii) Aeronautical services of air traffic management, aircraft operations, ground safety services, ground handling, cargo facilities and supplying fuel rendered by airports and regulated by the Airports Economic Regulatory Authority under the Airports Economic Regulatory Authority of India Act, 2008 (27 of 2008);

(iii) Telecommunication services made available to users by means of any transmission or reception of signs, signals, writing, images and sounds or intelligence of any nature (other than broadcasting services) and regulated by the Telecom Regulatory Authority of India under the Telecom Regulatory Authority of India Act, 1997 (24 of 1997);

(iv) Generation, transmission, distribution and supply of electricity regulated by the relevant regulatory body or authority under the Electricity Act, 2003 (36 of 2003), other than for captive generation (as defined under the Electricity Rules 2005);

(v) Steel;

(vi) Roads and other infrastructure projects;

(vii) Drugs and Pharmaceuticals;

(viii) Fertilisers;

(ix) Sugar and industrial alcohol;

(x) Petroleum products regulated by the Petroleum and Natural Gas Regulatory Board under the Petroleum and Natural Gas Regulatory Board Act, 2006 (19 of 2006);

(xi) Rubber and allied products being regulated by the Rubber Board.

(b) For the purposes of clause (B), the thresholds limit shall be as under, -

(i) in the case of a multi-product or a multi services company (i.e. a company producing more than one product or service), any product or a service for which the individual turnover (from such specific product or such specific service) is rupees fifty crore or more,

(ii) in the case of a company, producing any one specific product or service, if the net worth of the company is rupees one hundred and fifty crore or more or the turnover is rupees twenty five crore or more.

(c) In the case of companies engaged in an industry regulated by a sectoral regulator, the requirements of sectoral regulator regarding cost records shall be taken into account.

(C) Companies operating in areas involving public interest such as:

(a) (i) Railway or tramway locomotives, rolling stock, railway or tramway fixtures and fittings, mechanical (including electro mechanical) traffic signalling equipment's of all kind;

(ii) Mineral products including cement;

(iii) Ores;

(iv) Mineral fuels (other than Petroleum), mineral oils etc.;

(v) Base metals,

(vi) Inorganic chemicals, organic or inorganic compounds of precious metals, rare-earth metals of radioactive elements or isotopes, and Organic Chemicals;

(vii) Jute and Jute Products;

(viii) Edible Oil under Administrative Price Mechanism;

(ix) Construction Industry;

(x) Companies engaged in health services viz. functioning as or running hospitals, diagnostic centres, clinical centres or test laboratories;

(xi) Companies engaged in education services, other than such similar services falling under philanthropy or as part of social spend which do not form part of any business.

(b) For the purposes of clause (C), the thresholds limit shall be as under, -

(i) in the case of a multi-product or a multi services company (i.e. a company producing more than one product or service), any product or a service for which the individual turnover (from such specific product or such specific service) is rupees fifty crore or more;

(ii) in the case of a company producing any one specific product or service, if the net worth of the company is rupees one hundred and fifty crore or more or the turnover is rupees twenty five crore or more.

(D) Companies (including foreign companies other than those having only liaison offices) engaged in the production, import and supply or trading of following medical devices, namely:-



production of the goods or providing services, specified in the Table below, having an overall turnover from all its products and services of rupees thirty five crore or more during the immediately preceding financial year, shall include cost records for such products or services in their books of account, namely:-

(A) Regulated Sectors

Sl.no	Industry /Sector/ Product/Service	Customs Tariff Act Heading ⁷ (wherever applicable)
1.	Telecommunication services made available to users by means of any transmission or reception of signs, signals, writing, images and sounds or intelligence of any nature and regulated by the Telecom Regulatory Authority of India under the Telecom Regulatory Authority of India Act, 1997 (24 of 1997); including activities that requires authorisation or license issued by the Department of Telecommunications, Government of India under Indian Telegraph Act, 1885 (13 of 1885);	Not applicable
2.	Generation, transmission, distribution and supply of electricity regulated by the relevant regulatory body or authority under the Electricity Act, 2003 (36 of 2003);	Generation – 2016; Other Activity – Not Applicable
3.	Petroleum products; including activities regulated by the Petroleum and Natural Gas Regulatory Board under the Petroleum and Natural Gas Regulatory Board Act, 2006 (19 of 2006);	2709 to 2715; Other Activity – Not Applicable

(a) (contd. from page 2)

(i) Cardiac Stents;

- (ii) Drug Eluting Stents;
- (iii) Catheters;
- (iv) Intra Ocular Lenses;
- (v) Bone Cements;
- (vi) Heart Valves;
- (vii) Orthopaedic Implants;
- (viii) Internal Prosthetic Replacements;
- (ix) Scalp Vein Set;
- (x) Deep Brain Stimulator;
- (xi) Ventricular peripheral Shunt;
- (xii) Spinal Implants;
- (xiii) Automatic Impalpable Cardiac Defibrillator;
- (xiv) Pacemaker (temporary and permanent);
- (xv) patent ductus arteriosus, atrial septal defect and ventricular septal defect closure device;
- (xvi) Cardiac Re-synchronize Therapy ;
- (xvii) Urethra Spincture Devices;
- (xviii) Sling male or female;
- (xix) Prostate occlusion device; and
- (xx) Urethral Stents.

(b) For the purposes of clause (D), the thresholds limit shall be as under, -

- (i) in the case of a company engaged in multiple products, any product or device for which the individual turnover (from such specific product or device) is rupees ten crore or more, or one third of the turnover, whichever is less.
- (ii) in the case of a company engaged in one specific product or device, if it has net worth of rupees one hundred and fifty crore or more or the turnover is rupees twenty five crores or more;

⁵Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2016.

⁷Substituted by the Companies (Cost Records and Audit) Second Amendment Rules, 2017. Prior to its substitution it was read as "CETA Heading"



4.	Drugs and pharmaceuticals;	2901 to 2942; 3001 to 3006.
5.	Fertilisers;	3102 to 3105.
6.	Sugar and industrial alcohol;	1701; 1703; 2207.

(B) Non-regulated Sectors

SN	Industry/ Sector/ Product/ Service	Customs Tariff Act Heading 8 (wherever applicable)
1.	Machinery and mechanical appliances used in defence, space and atomic energy sectors excluding and ancillary item or items; Explanation – For the purposes of this sub- clause any company which is engaged in any item or items supplied exclusively for use under this clause, shall be deemed to be covered under these rules.	8401; 8801 to 8805; 8901 to 8908
2.	Turbo jets and turbo propellers;	8411
3.	Arms and ammunitions and Explosives;	3601 to 3603; 9301 to 9306.
4.	Propellant powders; prepared explosives (other than propellant powders); safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators;	3601 to 3603
5.	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus;	8526
6.	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons and parts of such vehicles, that are funded (investment made in the company) to the extent of ninety per cent, or more by the Government or Government agencies;	8710
7.	Port services of stevedoring, pilotage, hauling, mooring, re-mooring, hooking, measuring, loading and unloading services rendered for ⁹ a Port in relation to a vessel or goods regulated by the Tariff Authority for Major Ports under the Major Ports Trusts Act, 1963 (38 of 1963) ¹⁰ ;	Not applicable.

⁸ Substituted by the Companies (Cost Records and Audit) Second Amendment Rules, 2017. Prior to its substitution it was read as "CETA Heading"

⁹ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2018. Prior to its substitution it was read as "by"

¹⁰ Inserted by the Companies (Cost Records and Audit) Amendment Rules, 2018.



8.	Aeronautical services of air traffic management, aircraft operations, ground safety services, ground handling, cargo facilities and supplying fuel rendered at the ¹¹ airports and regulated by the Airports Economic Regulatory Authority under the Airports Economic Regulatory Authority of India Act, 2008 (27 of 2008);	Not applicable.
9.	Iron and Steel;	7201 to 7229; 7301 to 7326
10.	Roads and other infrastructure projects corresponding to para No.(1) (a) as specified in Schedule VI of the Companies Act, 2013;	Not applicable.
11.	Rubber and allied products being regulated by the Rubber Board constituted under the Rubber Act, 1947 (XXIV of 1947)	4001 to 4017
12.	Coffee and tea;	0901 to 0902
13.	Railway or tramway locomotives, rolling stock, railway or tramway fixtures and fittings, mechanical (including electro mechanical) traffic signaling equipment's of all kind;	8601 to 8608; 8609 ¹² .
14.	Cement;	2523; 6811 to 6812
15.	Ores and Mineral Products;	2502 to 2522; 2524 to 2526; 2528 to 2530; 2601 to 2617
16.	Mineral fuels (other than Petroleum), mineral oils etc.;	2701 to 2708
17.	Base metals;	7401 to 7403; 7405 to 7413; 7419; 7501 to 7508; 7601 to 7614; 7801 to 7802; 7804; 7806; 7901 to 7905; 7907; 8001; 8003; 8007; 8101 to 8113.
18.	Inorganic chemicals, organic or inorganic compounds of precious metals, rare-earth metals of radioactive elements or isotopes, and Organic Chemicals;	2801 to 2853; 2901 to 2942; 3801 to 3807; 3402 to 3403; 3809 to 3824.
19.	Jute and Jute Products;	5303, 5307 ¹³ , 5310

¹¹ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2018. Prior to its substitution it was read as "by"
¹² Inserted by the Companies (Cost Records and Audit) Amendment Rules, 2018



20.	Edible Oil;	1507 to 1518
21.	Construction Industry as per para No.(5) (a) as specified in Schedule VI of the Companies Act, 2013 (18 of 2013)	Not applicable.
22.	Health services, namely functioning as or running hospitals, diagnostic centres, clinical centres or test laboratories;	Not applicable.
23.	Education services, other than such similar services falling under philanthropy or as part of social spend which do not form part of any business.	Not applicable.
24.	Milk powder;	0402
25.	Insecticides;	3808
26.	Plastics and Polymers;	3901 to 3914; 3916 to 3921; 3925
27.	Tyres and Tubes;	4011 to 4013
28.	Pulp and ¹⁴ Paper;	4701 to 4704 ¹⁵ ; 4801 to 4802
29.	Textiles;	5004 to 5007; 5106 to 5113; 5205 to 5212; 5303; 5307; ¹⁶ 5310; 5401 to 5408; 5501 to 5516
30.	Glass;	7003 to 7008; 7011; 7016
31.	Other machinery and Mechanical Appliances;	8403 to 8487
32.	Electricals or electronic machinery;	8501 to 8507; 8511 to 8512; 8514 to 8515; 8517; 8525 to 8536; 8538 to 8547.
33.	Production, import and supply or trading of following medical devices, namely:- (i) Cardiac stents; (ii) Drug eluting stents;	9018 to 9022

¹³ Inserted by the Companies (Cost Records and Audit) Amendment Rules, 2018

¹⁴ Inserted by the Companies (Cost Records and Audit) Amendment Rules, 2018

¹⁵ Inserted by the Companies (Cost Records and Audit) Amendment Rules, 2018

¹⁶ Inserted by the Companies (Cost Records and Audit) Amendment Rules, 2018



	<ul style="list-style-type: none"> (iii) Catheters; (iv) Intra ocular lenses;; (v) Bone cements; (vi) Heart valves; (vii) Orthopaedic implants (viii) Internal prosthetic replacements; (ix) Scalp vein set; (x) Deep brain stimulator (xi) Ventricular peripheral shud; (xii) Spinal implants; (xiii) Automatic impalpable cardiac defibrillators¹⁷; (xiv) Pacemaker (temporary and permanent); (xv) Patent ductusarteriosus, atrial septal defect and ventricular septal defect closure device; (xvi) Cardiac re-synchronize therapy; (xvii) Urethra spincture devices (xviii) Sling male or female; (xix) Prostate occlusion device; and (xx) Urethral stents;
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Provided that nothing contained in serial number 33 shall apply to foreign companies having only liaison offices.

Provided further that nothing contained in this rule shall apply to a company which is classified as a micro enterprise or a small enterprise including as per the turnover criteria under sub-section (9) of section 7 of the Micro, Small and Medium Enterprises Development Act, 2006 (27 of 2006).

4. Applicability for cost audit¹⁸:-(1)Every company specified in item (A) of rule 3 shall get its cost records audited in accordance with these rules if the overall annual turnover of the company from all its products and services during the immediately preceding financial year is rupees fifty crore or more

¹⁷ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2018. Prior to its substitution it was read as "defibrillator"
¹⁸Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2014. Prior to its substitution read as under:
4. Applicability for cost audit.

(1) Every company engaged in a strategic industry and covered under sub-clause (b) of clause (A) of rule 3 shall be required to get its cost records audited in accordance with these rules.

(2) In the case of a multi-product or a multi services company specified in sub-clause (b) of clause (B) and sub-clause (b) of clause (C) of rule 3, the requirement for cost audit shall apply to a product or a service for which the individual turnover (from such specific product or such specific service) is rupees one hundred crore or more;

(3) In the case of a company producing any one specific product or service specified in sub-clause (b) of clause (B) and sub-clause (b) of clause (C) of rule 3, the requirement for cost audit shall apply if the net worth of the company is rupees five hundred crore or more or the turnover from such product or such service is rupees one hundred crore or more.

(4) In the case of a company engaged in medical products or devices referred to in sub-clause (b) of clause (D) of rule 3, -

- (i) which has multiple products or devices (i.e. a company producing, importing and supplying or trading in more than one medical device or product), the requirement for cost audit shall apply to a medical device or product for which the individual turnover (from such specific medical device or product) is rupees ten crore or more, or one third of the turnover, whichever is less;
- (ii) which has only one product or device (i.e. a company producing, importing and supplying or trading one medical device or product), the requirement for cost audit shall apply if the net worth of the company is rupees one hundred fifty crores or more or the turnover is rupees twenty five crores or more.



and the aggregate turnover of the individual product or products or service or services for which cost records are required to be maintained under rule 3 is rupees twenty five crore or more.

(2) Every company specified in item (B) of rule 3 shall get its cost records audited in accordance with these rules if the overall annual turnover of the company from all its products and services during the immediately preceding financial year is rupees one hundred crore or more and the aggregate turnover of the individual product or products or service or services for which cost records are required to be maintained under rule 3 is rupees thirty five crore or more.

(3) The requirement for cost audit under these rules shall not apply to a company which is covered in rule 3, and-

(i) whose revenue from exports, in foreign exchange, exceeds seventy five per cent of its total revenue; or

(ii) which is operating from a special economic zone.

(iii) which is engaged in generation of electricity for captive consumption through Captive Generating Plant. For this purpose, the term "Captive Generating Plant" shall have the same meaning as assigned in rule 3 of the Electricity Rules, 2005;¹⁹

5. Maintenance of records.- (1) Every company under these rules including all units and branches thereof, shall, in respect of each of its financial year commencing on or after the 1st day of April, 2014, maintain cost records in **form CRA-1**.

Provided that in case of company covered in serial number 12 and serial numbers 24 to 32 of item (B) of rule 3, the requirement under this rule shall apply in respect of each of its financial years commencing on or after 1st day of April, 2015.²⁰

(2) The cost records referred to in sub-rule (1) shall be maintained on regular basis in such manner as to facilitate calculation of per unit cost of production or cost of operations, cost of sales and margin for each of its products and activities for every financial year on monthly or quarterly or half-yearly or annual basis.

(3) The cost records shall be maintained in such manner so as to enable the company to exercise, as far as possible, control over the various operations and costs to achieve optimum economies in utilisation of resources and these records shall also provide necessary data which is required to be furnished under these rules.

6. Cost audit.- (1) The category of companies specified in rule 3 and the thresholds limits laid down in rule 4, shall within one hundred and eighty days of the commencement of every financial year, appoint a cost auditor.

Provided that before such appointment is made, the written consent of the cost auditor to such appointment, and a certificate from him or it, as provided in sub-rule (1A), shall be obtained²¹

¹⁹ Inserted by the Companies (Cost Records and Audit) Amendment Rules, 2016.

²⁰ Inserted by the Companies (Cost Records and Audit) Amendment Rules, 2014.

²¹ Inserted by the Companies (Cost Records and Audit) Amendment Rules, 2016.



(1A) The cost auditor appointed under sub-rule (1) shall submit a certificate that –

(a) the individual or the firm, as the case may be, is eligible for appointment and is not disqualified for appointment under the Act, the Cost and Works Accountants Act, 1959 (23 of 1959) and the rules or regulations made thereunder;

(b) the individual or the firm, as the case may be, satisfies the criteria provided in section 141 of the Act, so far as may be applicable;

(c) the proposed appointment is within the limits laid down by or under the authority of the Act; and

(d) the list of proceedings against the cost auditor or audit firm or any partner of the audit firm pending with respect to professional matters of conduct, as disclosed in the certificate, is true and correct;²²

(2) Every company referred to in sub-rule (1) shall inform the cost auditor concerned of his or its appointment as such and file a notice of such appointment with the Central Government within a period of thirty days of the Board meeting in which such appointment is made or within a period of one hundred and eighty days of the commencement of the financial year, whichever is earlier, through electronic mode, in **form CRA-2**, along with the fee as specified in Companies (Registration Offices and Fees) Rules, 2014.

(3) Every cost auditor appointed as such shall continue in such capacity till the expiry of one hundred and eighty days from the closure of the financial year or till he submits the cost audit report, for the financial year for which he has been appointed.

Provided that the cost auditor appointed under these rules may be removed from his office before the expiry of his term, through a board resolution after giving a reasonable opportunity of being heard to the Cost Auditor and recording the reasons for such removal in writing;

Provided further that the Form CRA-2 to be filed with the Central Government for intimating appointment of another cost auditor shall enclose the relevant Board Resolution to the effect;

Provided also that nothing contained in this sub-rule shall prejudice the right of the cost auditor to resign from such office of the company;²³

(3A) Any casual vacancy in the office of a cost auditor, whether due to resignation, death or removal, shall be filled by the Board of Directors within thirty days of occurrence of such vacancy and the company shall inform the Central Government in Form CRA-2 within thirty days of such appointment of cost auditor.²⁴

(3B) The cost statements, including other statements to be annexed to the cost audit report, shall be approved by the Board of Directors before they are signed on behalf of the Board by any of the director authorised by the Board, for submission to the cost auditor to report thereon;²⁵

²² Inserted by the Companies (Cost Records and Audit) Amendment Rules, 2016.

²³ Inserted by the Companies (Cost Records and Audit) Amendment Rules, 2016.

²⁴ Inserted by the Companies (Cost Records and Audit) Amendment Rules, 2014.

²⁵ Inserted by the Companies (Cost Records and Audit) Amendment Rules, 2016.



- (4) Every cost auditor, who conducts an audit of the cost records of a company, shall submit the cost audit report along with his or its reservations or qualifications or observations or suggestions, if any, in form CRA-3.
- (5) Every cost auditor shall forward his duly signed report to the Board of Directors of the company within a period of one hundred and eighty days from the closure of the financial year to which the report relates and the Board of Directors shall consider and examine such report, particularly any reservation or qualification contained therein.²⁶
- (6) Every company covered under these rules shall, within a period of thirty days from the date of receipt of a copy of the cost audit report, furnish the Central Government with such report alongwith full information and explanation on every reservation or qualification contained therein, in Form CRA-4 in Extensible Business Reporting Language format in the manner as specified in the Companies (Filing of Documents and Forms in Extensible Business Reporting language) Rules, 2015 alongwith fees specified in the Companies (Registration Offices and Fees) Rules, 2014.²⁷
- Provided that the Companies which have got extension of time of holding Annual General Meeting under section 96 (1) of the Companies Act, 2013, may file form CRA-4 within resultant extended period of filing financial statements under section 137 of the Companies Act, 2013.²⁸
- (7) The provisions of sub-section (12) of section 143 of the Act and the relevant rules made thereunder shall apply *mutatis mutandis* to a cost auditor during performance of his functions under section 148 of the Act and these rules.
7. ²⁹ Omitted

FORM CRA-1³⁰

(Pursuant to rule 5(1) of the Companies (Cost Records and Audit) Rules, 2014)

Particulars relating to the Items of Costs to be included in the Books of Accounts

1. Material Costs-

- (a) Proper records shall be maintained showing separately all receipts, issues and balances both in quantities and cost of each item of raw material required for the production of goods or rendering of services under reference.
- (b) The material receipt shall be valued at purchase price including duties and taxes, freight inwards, insurance, and other expenditure directly attributable to procurement (net of trade discounts, rebates, taxes and duties refundable or to be credited by the taxing authorities) that can be quantified with reasonable accuracy at the time of acquisition.
- (c) Finance costs incurred in connection with the acquisition of materials shall not form part of material cost.

²⁶Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2016. Prior to its substitution read as under:

(5) Every cost auditor shall forward his report to the Board of Directors of the company within a period of one hundred and eighty days from the closure of the financial year to which the report relates and the Board of directors shall consider and examine such report particularly any reservation or qualification contained therein.

²⁷ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2016. Prior to its substitution read as under:

(6) Every company covered under these rules shall, within a period of thirty days from the date of receipt of a copy of the cost audit report, furnish the Central Government with such report alongwith full information and explanation on every reservation or qualification contained therein, in form CRA-4 alongwith fees specified in the Companies (Registration Offices and Fees) Rules, 2014.

²⁸ Inserted by the Companies (Cost Records and Audit) Amendment Rules, 2018

²⁹Omitted by the Companies (Cost Records and Audit) Amendment Rules, 2014. Prior to its omission read as under:

Rules not to apply in certain cases- The requirement for cost audit under these rules shall not be applicable to a company which is covered under rule 3, and,

(i) whose revenue from exports, in foreign exchange, exceeds seventy five per cent of its total revenue or (ii) which is operating from a special economic zone.

³⁰ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2014.



- (d) Self-manufactured materials or captive consumption shall be valued including direct material cost, direct employee cost, direct expenses, factory overheads, share of administrative overheads relating to production but excluding share of other administrative overheads, finance cost and marketing overheads.
- (e) Spare parts shall be recognised as property, plant and equipment when they meet the definition of property, plant and equipment and depreciated accordingly. Otherwise, such items shall be classified as inventory.³¹
- (f) Normal loss or spoilage of material prior to reaching the factory or at places where the services are provided shall be absorbed in the cost of balance materials net of amounts recoverable from suppliers, insurers, carriers or recoveries from disposal.
- (g) Losses due to shrinkage or evaporation and gain due to elongation or absorption of moisture etc., before the material is received shall be absorbed in material cost to the extent they are normal, with corresponding adjustment in the quantity.
- (h) The forex component of imported material cost shall be converted at the rate on the date of the transaction. Any subsequent change in the exchange rate till payment or otherwise shall not form part of the material cost.
- (i) Any demurrage or detention charges, or penalty levied by transport or other authorities shall not form part of the cost of materials.
- (j) Subsidy or grant or incentive and any such payment received or receivable with respect to any material cost shall be reduced from cost of the cost object in the financial year when such subsidy or grant or incentive and any such payment is recognised as income.³²
- (k) Issues shall be valued using appropriate method as per the provisions contained in the accounting standard applicable for the time being in force.³³
- (l) Where materials are accounted at standard cost, the price variances related to materials shall be treated as part of material cost.
- (m) Any abnormal cost shall be excluded from the material cost.
- (n) Wherever, material costs include transportation costs, determination of costs of transportation shall be governed by Para No. 9 on Determination of Cost of Transportation.
- (o) Self-manufactured components and sub-assemblies or captive consumption shall be valued including direct material cost, direct employee cost, direct expenses, factory overheads, share of administrative overheads relating to production but excluding share of other administrative overheads, finance cost and marketing overheads.
- (p) The material cost of normal scrap or defectives which are rejects shall be included in the material cost of goods manufactured. The material cost of actual scrap or defectives, not exceeding the normal shall be adjusted in the material cost of good production. Material Cost of abnormal scrap or defectives should not be included in material cost but treated as loss after giving credit to the realisable value of such scrap or defectives.
- (q) Material costs shall be directly traced to a Cost object to the extent it is economically feasible or shall be assigned to the cost object on the basis of material quantity consumed or similar identifiable measure and valued as per above principles.
- (r) Where the material costs are not directly traceable to the cost object, the same shall be assigned on a suitable basis like technical estimates.
- (s) Where a material is processed or part manufactured by a third party according to specifications provided by the buyer, the processing or manufacturing charges payable to the third party shall be treated as part of the material cost.
- (t) Wherever part of the manufacturing operations or activity is subcontracted, the subcontract charges related to materials shall be treated as direct expenses and assigned directly to the cost object.
- (u) The cost of indirect materials shall be assigned to the various Cost objects based on a suitable basis such as actual usage or technical norms or a similar identifiable measure.

³¹ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2017. Prior to substitution it was read as under:

Spare parts which are specific to an item of equipment shall not be taken to inventory, but shall be capitalized with the cost of the specific equipment. Cost of capital spares and or insurance spares, whether procured with the equipment or subsequently, shall be amortised over a period, not exceeding the useful life of the equipment.

³² Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2017. Prior to substitution it was read as under:

Subsidy or Grant or Incentive and any such payment received or receivable with respect to any material shall be reduced from cost for ascertainment of the cost of the cost object to which such amounts are related.

³³ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2017. Prior to substitution it was read as under:

Issues shall be valued using appropriate assumptions on cost flow, e.g. First-in-First-out, Last-in-First-out, Weighted Average Rate. The method of valuation shall be followed on a consistent basis.



- (v) The cost of materials like catalysts, dies, tools, moulds, patterns etc, which are relatable to production over a period of time shall be amortized over the production units benefited by such cost.
- (w) The cost of indirect material with life exceeding one year shall be included in cost over the useful life of the material.

2. Employee Cost

- a) Proper records shall be maintained in respect of employee costs in such a manner as to enable the company to book these expenses cost centre wise or department wise with reference to goods or services under reference and to furnish necessary particulars. Where the employees work in such a manner that it is not possible to identify them with any specific cost centre or service centre or department, the employees cost shall be apportioned to the cost centre or service centres or departments on equitable and reasonable basis and applied consistently.
- b) Employee Cost shall be ascertained taking into account the gross pay including all allowances payable along with the cost to the employer of all the benefits, including the cost of retirement benefits charged in the financial statements in an accounting period. In case of companies to which Indian Accounting Standards apply, any re-measurement of such costs recognised in other comprehensive income shall not form part of the employee cost.³⁴
- c) Bonus whether payable as a Statutory Minimum or on a sharing of surplus shall be treated as part of employee cost. Ex gratia payable in lieu of or in addition to Bonus shall also be treated as part of the employee cost.
- d) Remuneration payable to Managerial Personnel including Executive Directors on the Board and other officers of a corporate body under a statute shall be considered as part of the Employee Cost of the year under reference whether the whole or part of the remuneration is computed as a percentage of profits. Remuneration paid to non-executive directors shall not form part of Employee Cost but shall form part of Administrative Overheads.
- e) Separation costs related to voluntary retirement, retrenchment, termination etc. shall be amortised over the period benefitting from such costs.
- f) Employee cost shall not include imputed costs.
- g) Cost of idle time is ascertained by the idle hours multiplied by the hourly rate applicable to the idle employee or a group of employees.
- h) Where Employee cost is accounted at standard cost, variances due to normal reasons related to Employee cost shall be treated as part of Employee cost. Variances due to abnormal reasons shall be treated as part of abnormal cost.
- i) Subsidy or grant or incentive and any such payment received or receivable with respect to any employee cost shall be reduced from cost of the cost object in the financial year when such subsidy or grant or incentive and any such payment is recognised as income.³⁵
- j) Any abnormal cost where it is material and quantifiable shall not form part of the Employee cost.
- k) Penalties, damages paid to statutory authorities or other third parties shall not form part of the Employee cost.
- l) The cost of free housing, free conveyance and any other similar benefits provided to an employee shall be determined at the total cost of all resources consumed in providing such benefits.
- m) Any recovery from the employee towards any benefit provided, namely, housing shall be reduced from the employee cost.
- n) Any change in the cost accounting principles applied for the determination of the employee cost should be made only if it is required by law or a change would result in a more appropriate preparation or presentation of cost statements of an enterprise.
- o) Where the Employee services are traceable to a cost object, such Employees' cost shall be assigned to the cost object on the basis such as time consumed or number of employees engaged etc. or similar identifiable measure.
- p) While determining whether a particular Employee cost is chargeable to a separate cost object, the principle of materiality shall be adhered to.
- q) Where the Employee costs are not directly traceable to the cost object, these may be assigned on suitable basis like estimates of time based on time study.

³⁴ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2017. Prior to substitution it was read as under:
Employee Cost shall be ascertained taking into account the gross pay including all allowances payable along with the cost to the employer of all the benefits.

³⁵ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2017. Prior to substitution it was read as under:
Any Subsidy, Grant, Incentive or any such payment received or receivable with respect to any Employee cost shall be reduced for ascertainment of cost of the cost object to which such amounts are related.



- r) The amortised separation costs related to voluntary retirement, retrenchment, and termination etc. for the period shall be treated as indirect cost and assigned to the cost objects in an appropriate manner. However unamortised amount related to discontinued operations, shall not be treated as employee cost.
- s) Recruitment costs, training cost and other such costs shall be treated as overheads and dealt with accordingly.
- t) Overtime premium shall be assigned directly to the cost object or treated as overheads depending on the economic feasibility and the specific circumstance requiring such overtime.
- u) Idle time cost shall be assigned direct to the cost object or treated as overheads depending on the economic feasibility and the specific circumstances causing such idle time.

3. Utilities

- a) Proper records shall be maintained showing the quantity and cost of each major utility such as power, water, steam, effluent treatment, and other related utilities produced and consumed by the different cost centres in such detail as to have particulars for each utility separately.
- b) Each type of utility shall be treated as a distinct cost object.
- c) Cost of utilities purchased shall be measured at cost of purchase including duties and taxes, transportation cost, insurance and other expenditure directly attributable to procurement (net of trade discounts, rebates, taxes and duties refundable or to be credited) that can be quantified with reasonable accuracy at the time of acquisition.
- d) Cost of self-generated utilities for own consumption shall comprise direct material cost, direct employee cost, direct expenses and factory overheads.
- e) In case of Utilities generated for the purpose of inter unit transfers, the distribution cost incurred for such transfers shall be added to the cost of utilities determined as above.
- f) Cost of Utilities generated for the intercompany transfers shall comprise direct material cost, direct employee cost, direct expenses, factory overheads, distribution cost and share of administrative overheads.
- g) Cost of Utilities generated for the sale to outside parties shall comprise direct material cost, direct employee cost, direct expenses, factory overheads, distribution cost, share of administrative overheads and marketing overheads. The sale value of such utilities shall also include the margin.
- h) Finance costs incurred in connection with the utilities shall not form part of cost of utilities.
- i) The cost of utilities shall include the cost of distribution of such utilities. The cost of distribution will consist of the cost of delivery of utilities up to the point of consumption.
- j) Cost of utilities shall not include imputed costs.
- k) Where cost of utilities is accounted at standard cost, the price variances related to utilities shall be treated as part of cost of utilities and the portion of usage variances due to normal reasons shall be treated as part of cost of utilities. Usage variances due to abnormal reasons shall be treated as part of abnormal cost.
- l) Subsidy or grant or incentive and any such payment received or receivable with respect to any cost of utilities shall be reduced from cost of the cost object in the financial year when such subsidy or grant or incentive and any such payment is recognised as income.³⁶
- m) The cost of production and distribution of utilities shall be determined based on the normal capacity or actual capacity utilization whichever is higher and unabsorbed cost, if any, shall be treated as abnormal cost. Cost of a Stand-by Utility shall include the committed costs of maintaining such a utility.
- n) Any abnormal cost where it is material and quantifiable shall not form part of the cost of utilities.
- o) Penalties, damages paid to statutory authorities or other third parties shall not form part of the cost of utilities.
- p) Credits or recoveries relating to the utilities including cost of utilities provided to outside parties, material and quantifiable, shall be deducted from the total cost of utility to arrive at the net cost of utility.
- q) Any change in the cost accounting principles applied for the measurement of the cost of utilities shall be made only if, it is required by law or a change would result in a more appropriate preparation or presentation of cost statements of an organisation.

³⁶ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2017. Prior to substitution it was read as under:

Any Subsidy or Grant or Incentive or any such payment received or receivable with respect to any cost of utilities shall be reduced for ascertainment of the cost to which such amounts are related.



- r) While assigning cost of utilities, traceability to a cost object in an economically feasible manner shall be the guiding principle.
- s) Where the cost of utilities is not directly traceable to cost object, it shall be assigned on the most appropriate basis.
- t) The most appropriate basis of distribution of cost of a utility to the departments consuming services is to be derived from usage parameters.
- 4. Direct Expenses**
- a) Proper records shall be maintained in respect of direct expenses in such a manner as to enable company to book these expenses cost centre wise or cost object or department wise with reference to goods or services under reference and to furnish necessary particulars.
- b) Direct expenses incurred for the use of bought out resources shall be determined at invoice or agreed price including duties and taxes, and other expenditure directly attributable thereto net of trade discounts, rebates, taxes and duties refundable or to be credited.
- c) Other expenses shall be determined on the basis of amount incurred in connection therewith.
- d) Direct Expenses paid or incurred in lump-sum or which are in the nature of 'one - time' payment, shall be amortised on the basis of the estimated output or benefit to be derived from such direct expenses.
- e) If an item of Direct Expenses does not meet the test of materiality, it can be treated as part of overheads.
- f) Finance costs incurred in connection with the self-generated or procured resources shall not form part of Direct Expenses. Direct Expenses shall not include imputed costs.
- g) Where direct expenses are accounted at standard cost, variances due to normal reasons shall be treated as part of the Direct Expenses. Variances due to abnormal reasons shall not form part of the Direct Expenses.
- h) Subsidy or grant or incentive and any such payment received or receivable with respect to any direct expenses shall be reduced from cost of the cost object in the financial year when such subsidy or grant or incentive and any such payment is recognised as income.³⁷
- i) Any abnormal portion of the direct expenses where it is material and quantifiable shall not form part of the Direct Expenses.
- j) Penalties, damages paid to statutory authorities or other third parties shall not form part of the Direct Expenses.
- k) Credits or recoveries relating to the Direct Expenses, material and quantifiable, shall be deducted to arrive at the net Direct Expenses.
- l) Any change in the cost accounting principles applied for the measurement of the direct expenses should be made only if, it is required by law or a change would result in a more appropriate preparation or presentation of cost statements of an organisation.
- m) Direct Expenses that are directly traceable to the cost object shall be assigned to that cost object.
- 5. Repairs and Maintenance**
- a) Proper records showing the expenditure incurred by the workshop, tool room and on repairs and maintenance in the various cost centres or departments shall be maintained under different heads.
- b) Repairs and maintenance cost shall be the aggregate of direct and indirect cost relating to repairs and maintenance activity. Direct cost shall include the cost of materials, consumable stores, spares, manpower, equipment usage, utilities and other identifiable resources consumed in such activity. Indirect cost shall include the cost of resources common to various repairs and maintenance activities such as manpower, equipment usage and other costs allocable to such activities.
- c) Cost of in-house repairs and maintenance activity shall include cost of materials, consumable stores, spares, manpower, equipment usage, utilities, and other resources used in such activity.
- d) Cost of repairs and maintenance activity carried out by outside contractors inside the entity shall include charges payable to the contractor and cost of materials, consumable stores, spares, manpower, equipment usage, utilities, and other costs incurred by the entity for such jobs.

³⁷ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2017. Prior to substitution it was read as under:
Any Subsidy or Grant or Incentive or any such payment received or receivable with respect to any Direct Expenses shall be reduced for ascertainment of the cost of the cost object to which such amounts are related.



- e) Cost of repairs and maintenance jobs carried out by contractor at its premises shall be determined at invoice or agreed price including duties and taxes, and other expenditure directly attributable thereto net of discounts (other than cash discount), taxes and duties refundable or to be credited. This cost shall also include the cost of other resources provided to the contractors.
- f) Cost of repairs and maintenance jobs carried out by outside contractors shall include charges made by the contractor and cost of own materials, consumable stores, spares, manpower, equipment usage, utilities and other costs used in such jobs.
- g) Each type of repairs and maintenance shall be treated as a distinct activity, if material and identifiable.
- h) Cost of repairs and maintenance activity shall be measured for each major asset category separately.
- i) Cost of spares replaced which do not enhance the future economic benefits from the existing asset beyond its previously assessed standard of performance shall be included under repairs and maintenance cost.
- j) ³⁸The cost of major overhaul shall be amortized on a rational basis.
- k) Finance costs incurred in connection with the repairs and maintenance activities shall not form part of Repairs and maintenance costs.
- l) Repairs and maintenance costs shall not include imputed costs.
- m) Price variances related to repairs and maintenance, where standard costs are in use, shall be treated as part of repairs and maintenance cost. The portion of usage variances attributable to normal reasons shall be treated as part of repairs and maintenance cost. Usage variances attributable to abnormal reasons shall be excluded from repairs and maintenance cost.
- n) Subsidy or grant or incentive and any such payment received or receivable with respect to repairs and maintenance activity shall be reduced from cost of the cost object in the financial year when such subsidy or grant or incentive and any such payment is recognised as income. ³⁹
- o) Any repairs and maintenance cost resulting from some abnormal circumstances, e.g., major fire, explosions, flood and similar events, if material and quantifiable, shall not form part of the repairs and maintenance cost.
- p) Fines, penalties, damages and similar levies paid to statutory authorities or other third parties shall not form part of the repairs and maintenance cost.
- q) Credits or recoveries relating to the repairs and maintenance activity, material and quantifiable, shall be deducted to arrive at the net repairs and maintenance cost.
- r) Any change in the cost accounting principles applied for the measurement of the repairs and maintenance cost should be made only if, it is required by law or a change would result in a more appropriate preparation or presentation of cost statements of an organisation.
- s) Repairs and maintenance costs shall be traced to a cost object to the extent economically feasible.
- t) Where the repairs and maintenance cost is not directly traceable to cost object, it shall be assigned based on either of the following the principles of (1) Cause and Effect - Cause is the process or operation or activity and effect is the incurrence of cost and (2) Benefits received - overheads are to be apportioned to the various cost objects in proportion to the benefits received by them.
- u) If the repairs and maintenance cost (including the share of the cost of reciprocal exchange of services) is shared by several cost objects, the related cost shall be measured as an aggregate and distributed among the cost objects.
- 6. Fixed Assets and Depreciation**
- a) Proper and adequate records shall be maintained for assets used for production of goods or rendering of services under reference in respect of which depreciation has to be provided for. These records shall, inter-alia, indicate grouping of assets under each good or service, the cost of acquisition of each item of asset including installation charges, date of acquisition and rate of depreciation.

³⁸ Deleted by the Companies (Cost Records and Audit) Amendment Rules, 2017. Prior to deletion it was read as under:

High value spare, when replaced by a new spare and is reconditioned, which is expected to result in future economic benefits, the same shall be taken into stock. Such a spare shall be valued at an amount that measures its service potential in relation to a new spare which amount shall not exceed the cost of reconditioning the spare. The difference between the total of the cost of the new spare and the reconditioning cost and the value of the reconditioned spare should be treated as repairs and maintenance cost.

³⁹ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2017. Prior to substitution it was read as under:

Subsidy or Grant or Incentive or amount of similar nature received or receivable with respect to repairs and maintenance activity, if any, shall be reduced for ascertainment of the cost of the cost object to which such amounts are related.



- b) The depreciation and amortisation shall be the amount recognised as an expense for the year in the financial statements, which shall be measured as per the provisions contained in Schedule II of the Companies Act, 2013 and the accounting standards applicable for the time being in force. The amount of Depreciation and Amortisation not recognised as expense in the financial statements shall be treated as a non-cost item.⁴⁰
- c) Depreciation on an asset which is temporarily retired from production of goods and services shall be considered as abnormal cost for the period when the asset is not in use.⁴¹
- d) Impairment loss on assets shall be excluded from cost of production.⁴²
- e) Spare parts, stand-by equipment and servicing equipment shall be recognised as property, plant and equipment when they meet the definition of property, plant and equipment and depreciated accordingly. Otherwise, such items shall be classified as inventory.⁴³
- f) Depreciation shall be traced to the cost object to the extent economically feasible.⁴⁴
- g) Where the depreciation is not directly traceable to cost object, it shall be assigned based on either of the following two principles, namely:

- i) Cause and Effect - Cause is the process or operation or activity and effect is the incurrence of cost and
- ii) Benefits received – overheads are to be apportioned to the various cost objects in proportion to the benefits received by them.

7. Overheads

- a) Proper records shall be maintained for various items of indirect expenses comprising overheads pertaining to goods or services under reference. These expenses shall be analysed, classified and grouped according to functions.
- b) Overheads representing procurement of resources shall be determined at invoice or agreed price including duties and taxes, and other expenditure directly attributable thereto net of discounts (other than cash discounts), taxes and duties refundable or to be credited.
- c) Overheads other than those referred to above shall be determined on the basis of cost incurred in connection therewith.

⁴⁰ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2017. Prior to substitution it was read as under:

- a) (B) Depreciation and Amortisation shall be measured based on the depreciable amount and the useful life. The residual value of an intangible asset shall be assumed to be zero unless:
- i) there is a commitment by a third party to purchase the asset at the end of its useful life; or
 - ii) there is an active market for the asset and:
 - a. residual value can be determined by reference to that market; and
 - b. it is probable that such a market will exist at the end of the asset's useful life.
 - c. The residual value of a fixed asset shall be considered as zero if the entity is unable to estimate the same with reasonable accuracy.

⁴¹ Clauses c, d, e, f, g, h, i deleted by the Companies (Cost Records and Audit) Amendment Rules, 2017. Prior to substitution it was read as under:

- c) The minimum amount of depreciation to be provided shall not be less than the amount calculated as per principles and methods as prescribed by any law or regulations applicable to the entity and followed by it.
- d) In case of regulated industry the amount of depreciation shall be the same as prescribed by the concerned regulator.
- e) While estimating the useful life of a depreciable asset, consideration shall be given to the following factors:

- i) Expected physical wear and tear;
 - ii) Obsolescence; and
 - iii) Legal or other limits on the use of the asset.
- f) The useful life of an intangible asset that arises from contractual or other legal rights shall not exceed the period of the contractual or other legal rights, but may be shorter depending on the period over which the entity expects to use the asset.
- g) If the contractual or other legal rights are conveyed for a limited term that can be renewed, the useful life of the intangible asset shall include the renewal period(s) only if there is evidence to support renewal by the entity without significant cost. The useful life of a re-acquired right recognised as an intangible asset in a business combination is the remaining contractual period of the contract in which the right was granted and shall not include renewal periods.
- h) The useful life of an intangible asset, in any situation, shall not exceed 10 years from the date it is available for use.
- i) Depreciation shall be considered from the time when a depreciable asset is first put into use. An asset which is used only when the need arises but is always held ready for use. Example: fire extinguisher, stand by generator, safety equipment shall be considered to be an asset in use. Depreciable assets will be considered to be put into use when commercial production of goods and services commences.
- ⁴² Clauses k, l, m deleted by the Companies (Cost Records and Audit) Amendment Rules, 2017. Prior to substitution it was read as under:
- k) Depreciation of any addition or extension to an existing depreciable asset which becomes an integral part of that asset shall be based on the remaining useful life of that asset.
- l) Depreciation of any addition or extension to an existing depreciable asset which retains a separate identity and is capable of being used after the expiry of the useful life of that asset shall be based on the estimated useful life of that addition or extension.

⁴³ The impact of higher depreciation due to revaluation of assets shall not be assigned to cost object.

⁴⁴ Clauses o, p, q, r deleted by the Companies (Cost Records and Audit) Amendment Rules, 2017. Prior to substitution it was read as under:

- o) The method of depreciation used shall reflect the pattern in which the asset's future economic benefits are expected to be consumed by the entity.
- p) An entity can use any of the methods of depreciation to assign depreciable amount of an asset on a systematic basis over its useful life, viz., Straight-line method; Diminishing balance method; and Units of production method.
- q) The method of amortisation of intangible asset shall reflect the pattern in which the economic benefits accrue to entity.
- r) The methods and rates of depreciation applied shall be reviewed at least annually and, if there has been a change in the expected pattern of consumption or loss of future economic benefits, the method applied shall be changed to reflect the changed pattern.
- ⁴⁵ Clauses t, u, v deleted by the Companies (Cost Records and Audit) Amendment Rules, 2017. Prior to substitution it was read as under:
- t) Cost of small assets shall be written off in the period in which they were purchased as per the accounting policy of the entity.
- u) Depreciation of an asset shall not be considered in case cumulative depreciation exceeds the original cost of the asset, net of residual value.
- v) Where depreciation for an addition of an asset is measured on the basis of the number of days for which the asset was used for the preparation and presentation of financial statements, depreciation of the asset for assigning to cost of object shall be measured in relation to the period, the asset actually utilized.



- d) Any abnormal cost where it is material and quantifiable shall not form part of the overheads.
- e) Finance costs incurred in connection with procured or self-generated resources shall not form part of overheads.
- f) Overheads shall not include imputed cost.
- g) Overhead variances attributable to normal reasons shall be treated as part of overheads. Overhead variances attributable to abnormal reasons shall be excluded from overheads.
- h) Subsidy or grant or incentive and any such payment received or receivable with respect to overheads shall be reduced from cost of the cost object in the financial year when such subsidy or grant or incentive and any such payment is recognised as income.⁴⁵
- i) Fines, penalties, damages and similar levies paid to statutory authorities or other third parties shall not form part of the overheads.
- j) Credits or recoveries relating to the overheads, material and quantifiable, shall be deducted from the total overhead to arrive at the net overheads. Where the recovery exceeds the total overheads, the balance recovery shall be treated as other income.
- k) Any change in the cost accounting principles applied for the measurement of the overheads shall be made only if, it is required by law or a change would result in a more appropriate preparation or presentation of cost statements of an entity.
- l) While assigning overheads, traceability to a cost object in an economically feasible manner shall be the guiding principle. The cost which can be traced directly to a cost object shall be directly assigned.
- m) ⁴⁶ Overheads shall be classified according to functions, viz., works, administration, selling and distribution. Works overheads, also known as Production Overheads, Operation Overheads, Factory Overheads or Manufacturing Overheads, shall be the indirect costs involved in the production of a product or in providing service. Administrative overheads shall be the aggregate of cost of resources consumed in activities relating to general management and administration of an organisation. Selling and Distribution overheads shall be the aggregate of cost of resources consumed in the selling and distribution activities of the organization.
- n) Assignment of overheads to the cost objects shall be based on either of the following two principles; (1) Cause and Effect - Cause is the process or operation or activity and effect is the incurrence of cost and (2) Benefits received - overheads are to be apportioned to the various cost objects in proportion to the benefits received by them.
- o) The variable production overheads shall be absorbed to products or services based on actual capacity utilisation.
- p) The fixed production overheads shall be absorbed based on the normal capacity.
- q) ⁴⁷ In case of leased assets, if the lease is an operating lease, the entire rentals shall be included in the administrative overheads. If the lease is a financial lease, the finance cost portion shall be segregated and treated as part of finance costs.
- r) ⁴⁸ Selling and Distribution Overheads, the benefits of which are expected to be derived over a long period, shall be amortized on a rational basis.
- s) ⁴⁹ Any demurrage or detention charges or penalty levied by the transportation or other authorities in respect of distribution activity shall not form part of Selling and Distribution Overheads.

8. Administrative Overheads

⁴⁵ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2017. Prior to substitution it was read as under: Any subsidy or Grant or Incentive or amount of similar nature received or receivable with respect to overheads shall be reduced for ascertainment of the cost of the cost object to which such amounts are related.

⁴⁶ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2019. Prior to substitution, it was read under:

Overheads shall be classified according to functions, viz., works, administration, selling & distribution, head office, corporate etc.

⁴⁷ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2019. Prior to substitution, it was read under: Assignment of Administrative Overheads shall be in accordance with para no. 8. ⁴⁸ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2019. Prior to substitution, it was read under: Marketing Overheads that can be identified to a product or service shall be assigned to that product or service.

⁴⁹ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2019. Prior to substitution, it was read under: Marketing Overheads that cannot be identified to a product or service shall be assigned to the products or services on the most appropriate basis.

⁵⁰ Deleted by the Companies (Cost Records and Audit) Amendment Rules, 2019. Prior to deletion, it was read under:

- a) Administrative overheads shall be the aggregate of cost of resources consumed in activities relating to general management and administration of an organisation.
- b) In case of leased assets, if the lease is an operating lease, the entire rentals shall be included in the administrative overheads. If the lease is a financial lease, the finance cost portion shall be segregated and treated as part of finance costs.
- c) The cost of software (developed in house, purchased, licensed or customised), including up-gradation cost shall be amortised over its estimated useful life.



9. Transportation Cost

- a) Proper records shall be maintained for recording the actual cost of transportation showing each element of cost such as freight, cartage, transit insurance and others after adjustment for recovery of transportation cost. Abnormal costs relating to transportation, if any, are to be identified and recorded for exclusion of computation of average transportation cost.
- b) In case of a manufacturer having his own transport fleet, proper records shall be maintained to determine the actual operating cost of vehicles showing details of various elements of cost such as salaries and wages of driver, cleaners and others, cost of fuel, lubricant grease, amortized cost of tyres and battery, repairs and maintenance, depreciation of the vehicles, distance covered and trips made, goods hauled and transported to the depot.
- c) In case of hired transport charges incurred for despatch of goods, complete details shall be recorded as to date of despatch, type of transport used, description of the goods, destination of buyer, name of consignee, challan number, quantity of goods in terms of weight or volume, distance involved, amount paid and other related details.
- d) Records shall be maintained separately for inward and outward transportation cost specifying the details particulars of goods despatched, name of supplier or recipient, amount of freight etc.
- e) Separate records shall be maintained for identification of transportation cost towards inward movement of material (procurement) and transportation cost of outward movement of goods removed or sold for both home consumption and export.
- f) Records for transportation cost from factory to depot and thereafter shall be maintained separately.
- g) Records for transportation cost for carrying any material or product to job-workers place and back shall be maintained separately so as include the same in the transaction value of the product.
- h) Records for transportation cost for goods involved exclusively for trading activities shall be maintained separately and the same shall not be included for claiming any deduction for calculating assessable value excisable goods cleared for home consumption.
- i) Records of transportation cost directly allocable to a particular category of products shall be maintained separately so that allocation can be made.
- j) For common transportation cost both for own fleet or hired ones, proper records for basis of apportionment shall be maintained.
- k) Records for transportation cost for exempted goods, taxable⁵¹ goods cleared for export shall be maintained separately.
- l) Separate records of cost for mode of transportation other than road like ship or air are to be maintained, which shall be included in total cost of transportation.
- m) Inward transportation costs shall form the part of the cost of procurement of materials which are to be identified for proper allocation or apportionment to the materials or products.
- n) Outward transportation cost shall form the part of the cost of sale and shall be allocated or apportioned to the materials and goods on a suitable basis.
- o) The following basis shall be used, in order of priority, for apportionment of outward transportation cost depending upon the nature of products, unit of measurement followed and type of transport used:
 - i) Weight

- d) The cost of administrative services procured from outside shall be determined at invoice or agreed price including duties and taxes, and other expenditure directly attributable thereto net of discounts (other than cash discount), taxes and duties refundable or to be credited.
- e) Subsidy or grant or incentive and any such payment received or receivable with respect to any administrative overheads shall be reduced from cost of the cost object in the financial year when such subsidy or grant or incentive and any such payment is recognised as income.⁵⁰
- f) Administrative overheads shall not include any abnormal administrative cost.
- g) Fines, penalties, damages and similar levies paid to statutory authorities or other third parties shall not form part of the administrative overheads.
- h) Credits or recoveries relating to the administrative overheads including those rendered without any consideration, material and quantifiable, shall be deducted to arrive at the net administrative overheads.
- i) Any change in the cost accounting principles applied for the measurement of the administrative overheads should be made only if it is required by law or a change would result in a more appropriate preparation or presentation of cost statements of an organisation.
- j) While assigning administrative overheads, traceability to a cost object in an economically feasible manner shall be the guiding principle.
- k) Assignment of administrative overheads to the cost objects shall be based on either of the following two principles; namely
 - (i) Cause and Effect - Cause is the process or operation or activity and effect is the incurrence of cost.
 - (ii) Benefits received - overheads are to be apportioned to the various cost objects in proportion to the benefits received by them.

⁵¹ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2019. Prior to substitution, it was read as "Excisable"



- ii) Volume of goods
- iii) Tonne-Km
- iv) Unit or Equivalent unit
- v) Value of goods
- vi) Percentage of usage of space

- p) Once a basis of apportionment is adopted, the same shall be followed consistently.
- q) For determining the transportation cost per unit, distance shall be factored in to arrive at weighted average cost.
- r) Abnormal and non-recurring cost shall not be a part of transportation cost.

10. Royalty and Technical Know-how

- a) Adequate records shall be maintained showing royalty and or technical know-how fee including other recurring or non-recurring payments of similar nature, if any, made for the goods or services under reference to collaborators or technology suppliers in terms of agreements entered into with them.
- b) Royalty and Technical Know-how Fee paid or incurred in lump-sum or which are in the nature of 'one-time' payment, shall be amortised on the basis of the estimated output or benefit to be derived from the related asset. Amortisation of the amount of Royalty or Technical Know-how fee paid for which the benefit is ensued in the current or future periods shall be determined based on the production or service volumes estimated for the period over which the asset is expected to benefit the entity.
- c) Amount of the Royalty and Technical Know-how Fee shall not include finance costs and imputed costs.
- d) Subsidy or grant or incentive and any such payment received or receivable with respect to amount of royalty and technical know-how fee shall be reduced from cost of the cost object in the financial year when such subsidy or grant or incentive and any such payment is recognised as income⁵².
- e) Penalties, damages paid to statutory authorities or other third parties shall not form part of the amount of Royalty and Technical Know-how fee.
- f) Credits or recoveries relating to the amount Royalty and Technical Know-how fee, material and quantifiable, shall be deducted to arrive at the net amount of Royalty and Technical Know-how fee.
- g) Any change in the cost accounting principles applied for the measurement of the amount of Royalty and Technical Know-how Fee should be made only if, it is required by law or for compliance with the requirements of a cost accounting standard, or a change would result in a more appropriate preparation or presentation of cost statements of an organisation.
- h) Royalty and Technical Know-how fee that is directly traceable to a cost object shall be assigned to that cost object. In case such fee is not directly traceable to a cost object then it shall be assigned on any of the following basis:
 - i) Units produced
 - ii) Units sold
 - iii) Sales value
- i) The amount of Royalty fee paid for mining rights shall form part of the cost of material.
- j) The amount of Royalty and Technical Know-how fee shall be assigned on the nature or purpose of such fee. The amount of royalty and technical know-how fee related to product or process know how shall be treated as cost of production; if it is related to trademarks or brands shall be treated as cost of sales.

11. Research and Development Expenses

- a) Research, and Development Costs shall include all the costs that are directly traceable to research and or development activities or that can be assigned to research and development activities strictly on the basis of a) cause and effect or b) benefits received. Such costs shall include the following elements:
 - i. The cost of materials and services consumed in Research and Development activities.

⁵² Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2017. Prior to substitution it was read as under:
Any Subsidy or Grant or Incentive or any such payment received or receivable with respect to amount of Royalty and Technical Know-how fee shall be reduced to measure the amount of royalty and technical know-how fee



- ii. Cost of bought out materials and hired services as per invoice or agreed price including duties and taxes directly attributable thereto net of trade discounts, rebates, taxes and duties refundable or to be credited.
 - iii. The salaries, wages and other related costs of personnel engaged in Research, and Development activities;
 - iv. The depreciation of equipment and facilities, and other tangible assets, and amortisation of intangible assets to the extent that they are used for Research, and Development activities;
 - v. Overhead costs, other than general administrative costs, related to Research and Development activities.
 - vi. Costs incurred for carrying out Research, and Development activities by other entities and charged to the entity; and
 - vii. Expenditure incurred in securing copyrights or licences
 - viii. Expenditure incurred for developing computer software
 - ix. Costs incurred for the design of tools, jigs, moulds and dies
 - x. Other costs that can be directly attributed to Research, and Development activities and can be identified with specific projects.
- b) Subsidy or grant or incentive and any such payment received or receivable with respect to research and development activity shall be reduced from cost of the cost object in the financial year when such subsidy or grant or incentive and any such payment is recognised as income.⁵³
 - c) Any abnormal cost where it is material and quantifiable shall not form part of the Research and Development Cost.
 - d) Fines, penalties, damages and similar levies paid to statutory authorities or other third parties shall not form part of the Research, and Development Cost.
 - e) Research and Development costs shall not include imputed costs.
 - f) Credits or recoveries relating to Research, and Development cost, if material and quantifiable, including from the sale of output produced from the Research and Development activity shall be deducted from the Research and Development cost.
 - g) Research and Development costs attributable to a specific cost object shall be assigned to that cost object directly. Research & development costs that are not attributable to a specific product or process shall not form part of the product cost.
 - h) Development cost which results in the creation of an intangible asset shall be amortised over its useful life. Assignment of Development Costs shall be based on the principle of "benefits received".
 - i) Research and Development Costs incurred for the development and improvement of an existing process or product shall be included in the cost of production. In case the Research and Development activity related to the improvement of an existing process or product continues for more than one accounting period, the cost of the same shall be accumulated and amortised over the estimated period of use of the improved process or estimated period over which the improved product will be produced by the entity after the commencement of commercial production, as the case may be, if the improved process or product is distinctly different from the existing process or product and the product is marketed as a new product. The amount allocated to a particular period shall be included in the cost of production of that period. If the expenditure is only to improve the quality of the existing product or minor modifications in attributes, the principle shall not be applied.
 - j) Development costs attributable to a saleable service namely; providing technical know-how to outside parties shall be accumulated separately and treated as cost of providing the service.

⁵³ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2017. Prior to substitution it was read as under:
Subsidy or Grant or Incentive or amount of similar nature received or receivable with respect to Research and Development Activity, if any, shall be reduced from the cost of such Research and Development Activity.



12. Quality Control Expenses

- a) Adequate records shall be maintained to indicate the expenses incurred in respect of quality control department or cost centre or service centre for goods or services under reference. Where these services are also utilized for other goods or services of the company, the basis of apportionment to goods or services under reference and to other goods or services shall be on equitable and reasonable basis and applied consistently.
- b) Quality Control cost incurred in-house shall be the aggregate of the cost of resources consumed in the Quality Control activities of the entity. The cost of resources procured from outside shall be determined at invoice or agreed price including duties and taxes, and other expenditure directly attributable thereto net of discounts (other than cash discounts), taxes and duties refundable or to be credited by the Tax Authorities. Such cost shall include: Cost of conformance to quality: (a) prevention cost; and (b) appraisal cost.
- c) Identification of Quality Control costs shall be based on traceability in an economically feasible manner.
- d) Quality Control costs other than those referred to above shall be determined on the basis of amount incurred in connection therewith.
- e) Finance costs incurred in connection with the self-generated or procured resources shall not form part of Quality Control cost.
- f) Quality Control costs shall not include imputed costs.
- g) Subsidy or grant or incentive and any such payment received or receivable with respect to any quality control cost shall be reduced from cost of the cost object in the financial year when such subsidy or grant or incentive and any such payment is recognised as income.⁵⁴
- h) Any abnormal portion of the Quality Control cost where it is material and quantifiable shall not form part of the Cost of Quality Control.
- i) Penalties, damages paid to statutory authorities or other third parties shall not form part of the Quality Control cost.
- j) Any change in the cost accounting principles applied for the measurement of the Quality Control cost shall be made only if, it is required by law or for compliance with the requirements of a cost accounting standard, or a change would result in a more appropriate preparation or presentation of cost statements of an organisation.
- k) Quality Control cost that is directly traceable to the cost object shall be assigned to that cost object. Assignment of Quality Control cost to the cost objects shall be based on benefits received by them on the principles, namely:
 - (i) Cause and Effect - Cause is the process or operation or activity and effect is the incurrence of cost and
 - (ii) Benefits received – overheads are to be apportioned to the various cost objects in proportion to the benefits received by them.

13. Pollution Control Expenses

- a) Adequate records shall be maintained to indicate the expenses incurred in respect of pollution control. The basis of apportionment to goods or services under reference and to other goods or services shall be on equitable and reasonable basis and applied consistently.
- b) Pollution Control costs shall be the aggregate of direct and indirect cost relating to Pollution Control activity. Direct cost shall include the cost of materials, consumable stores, spares, manpower, equipment usage, utilities, resources for testing & certification and other identifiable resources consumed in activities such as waste processing, disposal, remediation and others. Indirect cost shall include the cost of resources common to various Pollution Control activities such as Pollution Control Registration and such like expenses.
- c) Costs of Pollution Control which are internal to the entity should be accounted for when incurred. They should be measured at the historical cost of resources consumed.
- d) Future remediation or disposal costs which are expected to be incurred with reasonable certainty as part of Onerous Contract or Constructive Obligation, legally enforceable shall be estimated and accounted based on the quantum of pollution generated in each period and the associated cost of remediation or disposal in future.

⁵⁴ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2017. Prior to substitution, it was read as under:
Any Subsidy or Grant or Incentive or any such payment received or receivable with respect to any Quality Control cost shall be reduced for ascertainment of the cost of the cost object to which such amounts are related.



- e) Contingent future remediation or disposal costs e.g. those likely to arise on account of future legislative changes on pollution control shall not be treated as cost until the incidence of such costs become reasonably certain and can be measured.
- f) External costs of pollution which are generally the costs imposed on external parties including social costs are difficult to estimate with reasonable accuracy and are excluded from general purpose cost statements.
- g) Social costs of pollution are measured by economic models of cost measurement. The cost by way of compensation by the polluting entity either under future legislation or under social pressure cannot be quantified by traditional models of cost measurement. They are best kept out of general purpose cost statements.
- h) Cost of in-house Pollution Control activity shall include cost of materials, consumable stores, spares, manpower, equipment usage, utilities, and other resources used in such activity.
- i) Cost of Pollution Control activity carried out by outside contractors inside the entity shall include charges payable to the contractor and cost of materials, consumable stores, spares, manpower, equipment usage, utilities, and other costs incurred by the entity for such jobs.
- j) Cost of Pollution Control jobs carried out by contractor at its premises shall be determined at invoice or agreed price including duties and taxes, and other expenditure directly attributable thereto net of discounts (other than cash discount), taxes and duties refundable or to be credited. This cost shall also include the cost of other resources provided to the contractors.
- k) Cost of Pollution Control jobs carried out by outside contractors shall include charges made by the contractor and cost of own materials, consumable stores, spares, manpower, equipment usage, utilities and other costs used in such jobs.
- l) Each type of Pollution Control e.g. water, air, soil pollution shall be treated as a distinct activity, if material and identifiable.
- m) Finance costs incurred in connection with the Pollution Control activities shall not form part of Pollution Control costs.
- n) Pollution Control costs shall not include imputed costs.
- o) Price variances related to Pollution Control, where standard costs are in use, shall be treated as part of Pollution Control cost. The portion of usage variances attributable to normal reasons shall be treated as part of Pollution Control cost. Usage variances attributable to abnormal reasons shall be excluded from Pollution Control cost.
- p) Subsidy or grant or incentive and any such payment received or receivable with respect to pollution control activity shall be reduced from cost of the cost object in the financial year when such subsidy or grant or incentive and any such payment is recognised as income.⁵⁵
- q) Any Pollution Control cost resulting from abnormal circumstances, if material and quantifiable, shall not form part of the Pollution Control cost.
- r) Fines, penalties, damages and similar levies paid to statutory authorities or other third parties shall not form part of the Pollution Control cost.
- s) Credits or recoveries relating to the Pollution Control activity, material and quantifiable, shall be deducted to arrive at the net Pollution Control cost.
- t) Research and development cost to develop new process, new products or use of new materials to avoid or mitigate pollution shall be treated as research and development costs and not included under pollution control costs. Development costs incurred for commercial development of such product, process or material shall be included in pollution control costs.
- u) Any change in the cost accounting principles applied for the measurement of the Pollution Control cost should be made only if, it is required by law or a change would result in a more appropriate preparation or presentation of cost statements of an organisation.
- v) Pollution Control costs shall be traced to a cost object to the extent economically feasible.
- w) Direct costs of pollution control such as treatment and disposal of waste shall be assigned directly to the product, where traceable economically.

⁵⁵ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2017. Prior to substitution, it was read as under:
Subsidy or Grant or Incentive or amount of similar nature received or receivable with respect to Pollution Control activity, if any, shall be reduced for ascertainment of the cost of the cost object to which such amounts are related.



- x) Where these costs are not directly traceable to the product but are traceable to a process which causes pollution, the costs shall be assigned to the products passing through the process based on the quantity of the pollutant generated by the product.
- y) Where the Pollution Control cost is not directly traceable to cost object, it shall be treated as overhead and assigned based on either of the following two principles, namely;
 - (1) Cause and Effect - Cause is the process or operation or activity and effect is the incurrance of cost and
 - (2) Benefits received – overheads are to be apportioned to the various cost objects in proportion to the benefits received by them.

14. Service Department Expenses

- a) Proper records shall be maintained in respect of Service Departments, i.e., cost centres which primarily provides auxiliary services across the enterprise, to indicate expenses incurred in respect of each such service cost centre like engineering, work shop, designing, laboratory, safety, transport, computer cell, welfare etc.
- b) Each identifiable service cost centre shall be treated as a distinct cost object for measurement of the cost of services subject to the principle of materiality.
- c) Cost of service cost centre shall be the aggregate of direct and indirect cost attributable to services being rendered by such cost centre.
- d) Cost of in-house services shall include cost of materials, consumable stores, spares, manpower, equipment usage, utilities, and other resources used in such service.
- e) Cost of other resources shall include related overheads.
- f) Cost of services rendered by contractors within the facilities of the entity shall include charges payable to the contractor and cost of materials, consumable stores, spares, manpower, equipment usage, utilities, and other resources provided to the contractors for such services.
- g) Cost of services rendered by contractors at their premises shall be determined at invoice or agreed price including duties and taxes, and other expenditure directly attributable thereto net of discounts (other than cash discount), taxes and duties refundable or to be credited. This cost shall also include the cost of resources provided to the contractors.
- h) Cost of services for the purpose of inter unit transfers shall also include distribution costs incurred for such transfers.
- i) Cost of services for the purpose of inter-company transfers shall also include distribution cost incurred for such transfers and administrative overheads.
- j) Cost of services rendered to outside parties shall also include distribution cost incurred for such transfers, administrative overheads and marketing overheads.
- k) Finance costs incurred in connection with the Service Cost Centre shall not form part of the cost of Service Cost Centre.
- l) The cost of service cost centre shall not include imputed costs.
- m) Where the cost of service cost centre is accounted at standard cost, the price and usage variances related to the services cost Centre shall be treated as part of cost of services. Usage variances due to abnormal reasons shall be treated as part of abnormal cost.
- n) Subsidy or grant or incentive and any such payment received or receivable with respect to any service cost centre shall be reduced from cost of the cost object in the financial year when such subsidy or grant or incentive and any such payment is recognised as income.⁵⁶
- o) The cost of production and distribution of the service shall be determined based on the normal capacity or actual capacity utilization whichever is higher and unabsorbed cost, if any, shall be treated as abnormal cost. Cost of a Stand-by service shall include the committed costs of maintaining such a facility for the service.
- p) Any abnormal cost where it is material and quantifiable shall not form part of the cost of the service cost centre.
- q) Penalties, damages paid to statutory authorities or other third parties shall not form part of the cost of the service cost centre.
- r) Credits or recoveries relating to the service cost centre including charges for services rendered to outside parties, material and quantifiable, shall be reduced from the total cost of that service cost centre.

⁵⁶ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2017. Prior to substitution it was read as under Any Subsidy or Grant or Incentive or any such payment received or receivable with respect to any service cost centre shall be reduced for ascertainment of the cost to which such amounts are related.



- s) Any change in the cost accounting principles applied for the measurement of the cost of Service Cost Centre shall be made, only if it is required by law or for compliance with the requirements of a cost accounting standard, or a change would result in a more appropriate preparation or presentation of cost statements of an enterprise.
- t) While assigning cost of services, traceability to a cost object in an economically feasible manner shall be the guiding principle.
- u) Where the cost of services rendered by a service cost centre is not directly traceable to a cost object, it shall be assigned on the most appropriate basis.
- v) The most appropriate basis of distribution of cost of a service cost centre to the cost centres consuming services is to be derived from logical parameters which could be related to the usage of the service rendered. The parameter shall be equitable, reasonable and consistent.

15. Packing Expenses

- a) Proper records shall be maintained separately for domestic and export packing showing the quantity and cost of various packing materials and other expenses incurred on primary and or secondary packing indicating the basis of valuation.
- b) The packing material receipts should be valued at purchase price including duties and taxes, freight inwards, insurance, and other expenditure directly attributable to procurement (net of trade discounts, rebates, taxes and duties refundable or to be credited) that can be quantified at the time of acquisition.
- c) Finance costs directly incurred in connection with the acquisition of Packing Material shall not form part of Packing Material Cost.
- d) Self-manufactured packing materials shall be valued including direct material cost, direct employee cost, direct expenses, job charges, factory overheads including share of administrative overheads comprising factory management and administration and share of research and development cost incurred for development and improvement of existing process or product.
- e) Normal loss or spoilage of packing material prior to receipt in the factory shall be absorbed in the cost of balance materials net of amounts recoverable from suppliers, insurers, carriers or recoveries from disposal.
- f) The forex component of imported packing material cost shall be converted at the rate on the date of the transaction. Any subsequent change in the exchange rate till payment or otherwise shall not form part of the packing material cost.
- g) Any demurrage, detention charges or penalty levied by the transport agency or any authority shall not form part of the cost of packing materials.
- h) Subsidy or grant or incentive and any such payment received or receivable with respect to packing material shall be reduced from cost of the cost object in the financial year when such subsidy or grant or incentive and any such payment is recognised as income.⁵⁷
- i) Issue of packing materials shall be valued using appropriate method as per the provisions contained in the accounting standard applicable for the time being in force.⁵⁸
- j) Wherever, packing material costs include transportation costs, determination of costs of transportation shall be governed by Cost Accounting Standard on determination of average (equalized) cost of transportation.
- k) Packing Material Costs shall not include imputed costs.
- l) Where packing materials are accounted at standard cost, the price variances related to such materials shall be treated as part of packing material cost and the portion of usage variances due to normal reasons shall be treated as part of packing material cost. Usage variances due to abnormal reasons shall be treated as part of abnormal cost.
- m) The normal loss arising from the issue or consumption of packing materials shall be included in the packing materials cost.
- n) Any abnormal cost where it is material and quantifiable shall be excluded from the packing material cost.
- o) The credits or recoveries in the nature of normal scrap arising from packing materials if any, should be deducted from the total cost of packing materials to arrive at the net cost of packing materials.

⁵⁷ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2017. Prior to substitution it was read as under:

Any Subsidy or Grant or Incentive or any such payment received or receivable with respect to packing material shall be reduced for ascertainment of the cost to which such amounts are related.

⁵⁸ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2017, prior to substitution, it was read as under:
Issue of packing materials shall be valued using appropriate assumptions on cost flow, namely; First in First Out, Last in First Out, Weighted Average Rate. The method of valuation shall be followed on a consistent basis.



- p) Packing material costs shall be directly traced to a cost object to the extent it is economically feasible.
- q) Where the packing material costs are not directly traceable to the cost object, these may be assigned on the basis of quantity consumed or similar measures like technical estimates.
- r) The packing material cost of reusable packing shall be assigned to the cost object taking into account the number of times or the period over which it is expected to be reused.
- s) Cost of primary packing materials shall form part of the cost of production.
- t) Cost of secondary packing materials shall form part of distribution overheads.

16. Finance Costs⁵⁹

- a) Finance Costs⁶⁰ are costs incurred by an enterprise in connection with the borrowing of fund or other costs which in effect represent payment for the use of non-equity fund.

- b) Finance Costs⁶¹ incurred shall be identified for:

- i) acquisition or construction or production of qualifying assets including fixed assets; and
 - ii) Other finance costs for production of goods or operations or services rendered which cannot be classified as qualifying assets.
- c) Finance Costs⁶² directly attributable to the acquisition or construction or production of a qualifying asset shall be included in the cost of the asset.
- d) Finance Costs⁶³ shall not include imputed costs.
- e) Subsidy or grant or incentive and any such payment received or receivable with respect to finance costs shall be reduced from cost of the cost object in the financial year when such subsidy or grant or incentive and any such payment is recognised as income.⁶⁴

- f) Penal interest for delayed payment, Fines, penalties, damages and similar levies paid to statutory authorities or other third parties shall not form part of the Finance Costs⁶⁵. In case the company delays the payment of Statutory dues beyond the stipulated date, interest paid for delayed payment shall not be treated as penal interest.
- g) Interest paid for or received on investment shall not form part of the other financing charges for production of goods or operations or services rendered;

- h) Assignment of Finance Costs⁶⁶ to the cost objects shall be based on either of the following two principles, namely;

- (1) Cause and Effect - Cause is the process or operation or activity and effect is the incurrance of cost and
- (2) Benefits received – to be apportioned to the various cost objects in proportion to the benefits received by them.

17. Any other item of Cost. - Proper records shall be maintained for any other item of cost being indispensable and considered necessary for inclusion in cost records for calculating cost of production of goods or rendering of services, cost of sales, margin in total and per unit of the goods or services under reference.

18. Capacity Determination

- a) Capacity shall be determined in terms of units of production or services or equivalent machine or man hours.⁶⁷

- b) Installed capacity is determined based on:

- i) Manufacturers' Technical specifications
- ii) Capacities of individual or interrelated production centres.
- iii) Operational constraints or capacity of critical machines or
- iv) Number of shifts

- c) In case manufacturers' technical specifications are not available, the estimates by technical experts on capacity under ideal conditions shall be considered for determination of installed capacity. In case any production facility is added or

⁵⁹ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2017, prior to substitution it was read as "Interest and Financing charges"
⁶⁰ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2017, prior to substitution it was read as "Interest and Financing charges"
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⁶⁵ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2017, prior to substitution it was read as "Interest and Financing charges"
⁶⁶ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2017, prior to substitution it was read as "Interest and Financing charges"
⁶⁷ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2017, prior to substitution it was read as "Interest and Financing charges"
 Capacity shall be determined in terms of units of production or equivalent machine or man hours.



discarded the installed capacity shall be reassessed from the date of such addition or discard. In case the same is reassessed as per direction of the Government, it shall be in accordance with the principles laid down in the said directives. In case of improvement in the production process, the installed capacity shall be reassessed from the date of such improvement.

- d) Normal capacity shall be determined vis-a-vis installed capacity after carrying out following adjustments:
- i) Holidays, normal shut down days and normal idle time,
 - ii) Normal time lost in batch change over,
 - iii) Time lost due to preventive maintenance and normal break downs of equipment,
 - iv) Loss in efficiency due to ageing of the equipment, or
 - v) Number of shifts.
- e) Capacity utilization is actual production measured as a percentage of installed capacity.

19. Work-in-Progress and Finished Stock

The method followed for determining the cost of work-in-progress and finished stock of the goods and for services under delivery or in-process shall be appropriate and shall be indicated in the cost records so as to reveal the cost element that have been taken into account in such computation. All conversion costs incurred in bringing the inventories to their present location and condition shall be taken into account while computing the cost of work-in-progress and finished stock. The method adopted for determining the cost of work-in progress and finished goods shall be followed consistently.

20. Captive Consumption

If the goods or services under reference are used for captive consumption, proper records shall be maintained showing the quantity and cost of each such goods or services transferred to other departments or cost centres or units of the company for self-consumption and sold to outside parties separately.

21. By-Products and Joint Products

- a) Proper Records shall be maintained for each item of by-product, if any, produced showing the receipt, issues and balances, both in quantity and value. The basis adopted for valuation of by-product for giving credit to the respective process shall be equitable and consistent and should be indicated in cost records. Records showing the expenses incurred on further processing, if any, as well as actual sales realization of by-product shall be maintained. The proper records shall be maintained in respect of credits or recoveries from the disposal of by-products.
- b) The cost up to the point of separation of products or services shall be apportioned to joint products or services on reasonable and equitable basis and shall be applied consistently. The basis on which such joint costs are apportioned to different products or services arising from the process shall be indicated in the cost records. Proper records shall be maintained in respect of credits or recoveries from the disposal of joint products or services.⁶⁸

22. Adjustment of Cost Variances

Where the company maintains cost records on any basis other than actual such as standard costing, the records shall indicate the procedure followed by the company in working out the cost of the goods or services under such system. The cost variances shall be shown against separate heads and analysed into material, labour, overheads and further segregated into quantity, price and efficiency variances. The method followed for adjusting the cost variances in determining the actual cost of the goods or services shall be indicated clearly in the cost records. The reasons for the variances shall be duly explained in the cost records and statements.

⁶⁸ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2017. Prior to substitution, it was read as under: Proper records shall be maintained. The cost up to the point of separation of products or services shall be apportioned to joint products or services on reasonable and equitable basis and shall be applied consistently. The basis on which such joint costs are apportioned to different products or services arising from the process shall be indicated in the cost records. Proper records shall be maintained in respect of credits or recoveries from the disposal of joint products or services.



23. Reconciliation of Cost and Financial Accounts

The cost statements shall be reconciled with the financial statements for the financial year specifically indicating the expenses or incomes not considered in the cost records or statements so as to ensure accuracy and to adjust the profit of the goods or services under reference with the overall profit of the company. The variations, if any, shall be clearly indicated and explained.

24. Related Party Transactions

- a) Related Party means related party as defined under sub-section 76 of section 2 of the Companies Act, 2013 (18 of 2013).
- b) "Normal" Price means price charged for comparable and similar products in the ordinary course of trade and commerce where the price charged in the sole consideration of sale and such sale is not made to a related party. Normal price can be construed to be a price at which two unrelated and non-desperate parties would agree to a transaction and where such transaction is not clouded due to the proximity of the parties to the transaction and free from influence though the parties may have shared interest.
- c) The basis adopted to determine Normal price should be classified as under:
- i) Comparable uncontrolled price method
 - ii) Resale price method;
 - iii) Cost plus method;
 - iv) Profit split method;
 - v) Transactional net margin method;
 - vi) Any other method, to be specified.
- d) In respect of related party transactions or supplies made or services rendered by a company to a company termed "related party relationship" and vice-versa, records shall be maintained showing contracts entered into, agreements or understanding reached in respect of -
- (i) purchase and sale of raw materials, finished good(s), rendering of service(s), process materials and rejected goods including scraps, etc.;
 - (ii) utilisation of plant facilities and technical know-how;
 - (iii) supply of utilities and any other services;
 - (iv) administrative, technical, managerial or any other consultancy services;
 - (v) purchase and sale of capital goods including plant and machinery; and
 - (vi) any other payment related to the production of goods or rendering of services under reference.
- e) These records shall also indicate the basis followed for arriving at the rates charged or paid for such goods or services so as to enable determination of the reasonableness of such rates in so far as they are in any way related to goods or services under reference.

25. Expenses or Incentives on Exports

- a) Proper records showing the expenses incurred on the export sales, if any, of the goods or services under reference shall be separately maintained so that the cost of export sales can be determined correctly. Separate cost statements shall be prepared for goods or services exported giving details of export expenses incurred or incentive earned.
- b) Proper records shall be maintained giving details of export commitments license-wise and the fulfilment of these commitments giving the reasons for non-compliance, if any. In case, duty free imports are made, the cost statements shall reflect this fact. If the duty free imports have been made after actual production, the statement shall reflect this fact also.

26. Production Records

Quantitative records of all finished goods (packed or unpacked) or services rendered showing production, issues for sales and balances of different type of the goods or services under reference, shall be maintained. The quantitative



details of production of goods or services rendered shall be maintained separately for self-produced, third party on job work, loan license basis etc.

27. Sales Records

Separate details of sales shall be maintained for domestic sales at control price, domestic sales at market price, export sales under advance license, export sales under other obligations, export sales at market price, and sales to related party or inter unit transfer. In case of services, details of domestic delivery or sales at control price, domestic delivery or sales at market price, export delivery or sales under advance license, export delivery or sales under other obligations, export delivery or sales under market price, and delivery or sales to related party or inter unit transfer. Such details shall be maintained separately for each plant or unit wise or service centre wise for total as well as per unit sales realization.

28. Cost Statements

- a) ⁶⁹ Cost statements (monthly, quarterly and annually) showing quantitative information in respect of each goods or service under reference shall be prepared showing details of available capacity, actual production, production as per excise records, production as per GST records, capacity utilisation (in-house), stock purchased for trading, stock and other adjustments, quantity available for sale, wastage and actual sale, total quantity of outward supplies as per cost records and total outward supplies as per GST records during current financial year and previous year.
- b) Such statements shall also include details in respect of all major items of costs constituting cost of production of goods and services, cost of sales of goods or services and margin in total as well as per unit of the goods and services. The goods or services emerging from a process, which forms raw material or an input material or service for a subsequent process, shall be valued at the cost of production or cost of service up to the previous stage.
- c) ⁷⁰ Cost statements (monthly, quarterly and annually) in respect of reconciliation of indirect taxes showing details of total clearances of goods or services, assessable value, duties or taxes paid, CENVAT or VAT or Service Tax or GST Credit utilised, duties or taxes recovered and interest or penalty paid.
- d) If the company is operating more than one plant, factory or service centre, separate cost statements as specified above shall be prepared in respect of each plant. Factory or service centre.
- e) Any other statement or information considered necessary for suitable presentation of costs and profitability of goods or services produced by the company shall also be prepared.

29. Statistical Records

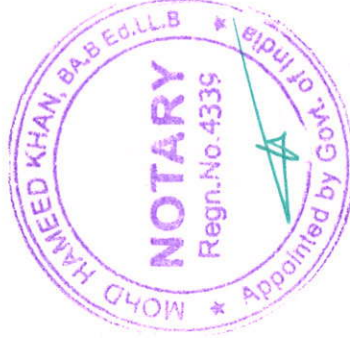
- a) The records regarding available machine hours or direct labour hours in different production departments and actually utilized shall be maintained for production of goods or rendering of services under reference and shortfall suitably analysed. Suitable records for computation of idle time of machines or labor shall also be maintained and analysed.
- b) Proper records shall be maintained to enable company to identify the capital employed, net fixed assets and working capital separately for the production of goods or rendering of services under reference and other goods or services to the extent such elements are separately identifiable. Non-identifiable items shall be allocated on a suitable and reasonable basis to different goods or services. Fresh investments on fixed assets for production of goods or rendering of services under reference that have not contributed to the production of goods or rendering of services during the relevant period or year shall be indicated in cost records. The records shall, in addition, show assets added as replacement and those added for increasing existing capacity.

30. Records of Physical Verification

Records for physical verification may be maintained in respect of all items held in the stock such as raw material, process materials, packing materials, consumables, stores, machinery spares, chemicals, fuels, finished goods and fixed assets etc.

⁶⁹ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2019. Prior to substitution, it was read as under: Cost statements (monthly, quarterly and annually) showing quantitative information in respect of each good or service under reference shall be prepared showing details of available capacity, actual production, production as per excise records, capacity utilization (in-house), stock purchased for trading, stock and other adjustments, quantity available for sale, wastage and actual sale during current financial year and previous year.

⁷⁰ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2019. Prior to substitution, it was read as under: Cost statements (monthly, quarterly and annually) in respect of reconciliation of indirect taxes showing details of total clearances of goods or services, assessable value, duties or taxes paid, CENVAT or VAT or Service Tax credit utilized, duties or taxes recovered and interest or penalty paid.



Reasons for shortages or surplus arising out of such verifications and the method followed for adjusting the same in the cost of the goods or services shall be indicated in the records.

31. Unit of Measurement (UOM)

The Unit of Measurement (UOM) for each Customs Tariff Act Heading, wherever applicable, shall be the same as provided for in the Customs Tariff Act, 1975 (51 of 1975) corresponding to that particular Customs Tariff Act Heading.⁷¹



⁷¹ Inserted by the Companies (Cost Records and Audit) Amendment Rules, 2018.

(b) Number of Industries/Sectors/Products/Services (CETA Heading Level, wherever applicable as per rules) covered under non-regulated sectors []
 Details of such industries/sectors/products/services

Industries/sectors/products/services	CETA heading (wherever Applicable)	No. of tariff items/ Products/ services
[]	[]	[]

(4) *Details of all the cost auditor(s) appointed

Number of cost auditor(s) []

(a). *Category of the auditor Individual Partnership firm Limited liability partnership (LLP)

(b) (i) *Membership number of the cost auditor or member representing the firm/LLP []

(ii) *Name of the cost auditor or member representing the firm/LLP []

(iii) *Firm Registration Number(FRN) of the Cost Auditor/Cost Auditor's firm/LLP []

(iv) *Name of the Cost auditor's firm/LLP []

(c) (i) Address * Line I []

Line II []

(ii) *City []

(iii) *State []

(iv) *Country []

(v) * Pin code []

(vi) *e-mail ID of the firm or member []

(d) *Date of the board meeting in which cost auditor was appointed [] (DD/MM/YYYY)

(e) *Type of appointment

Original Appointment due to casual vacancy Appointment for new products/services/location

(f) *Scope of audit of the cost auditor/firm/LLP []

5.* Financial year to be covered by the cost auditor(s)

From [] (DD/MM/YYYY) To [] (DD/MM/YYYY)

(6)(a) *Is there any change in cost auditor(s) appointed from the previous financial year Yes No Not applicable



Attachments

- (1). *Copy of Board resolution of the company
- (2). Optional attachment, if any

Attach
Attach

List of attachments

Remove attachment

Declaration

I am authorized by the Board of Directors of the Company vide resolution number* dated * to sign this form and declare that all the requirements of Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I also declare that all the information given herein above is true, correct and complete including the attachments to this form and nothing material has been suppressed.

*To be digitally signed by

*Designation

*Director identification number of the director, or PAN of the Manager or CEO or CFO or authorized representative;
or Membership number of the Company Secretary

Note: Attention is drawn to provisions of Section 448 and 449 which provide for punishment for false statement / certificate and punishment for false evidence respectively.

Modify

Check Form

Prescrutiny

Submit

This Form has been taken on file maintained by the Central Government through electronic mode and on the basis of statement of correctness given by the company



[Pursuant to Rule 6(4) of the Companies (Cost Records and Audit) Rules, 2014]**FORM OF THE COST AUDIT REPORT**

I/We,..... having been appointed as Cost Auditor(s) under Sub-Section (3) of Section 148 of the Companies Act, 2013 (18 of 2013) of(mention name of the company) having its registered office at (mention registered office address of the company) (hereinafter referred to as the company), have audited the Cost Records maintained under section 148 of the said Act, in compliance with the cost auditing standards, in respect of the.....[mention name (s) of Product(s) / service(s)] for the period/year..... (mention the financial year) maintained by the company and report, in addition to my/our observations and suggestions in para 2.

- (i) I/We have/have not obtained all the information and explanations, which to the best of my/our knowledge and belief were necessary for the purpose of this audit.
- (ii) In my/our opinion, proper cost records, as per Rule 5 of the Companies (Cost Records and Audit) Amendment Rules, 2014 have/have not been maintained by the company in respect of product(s)/service(s) under reference.
- (iii) In my/our opinion, proper returns adequate for the purpose of the Cost Audit have/have not been received from the branches not visited by me/us.
- (iv) In my/our opinion and to the best of my/our information, the said books and records give/do not give the information required by the Companies Act, 2013, in the manner so required.
- (v) In my/our opinion, the company has/does not have adequate system of internal audit of cost records which to my/our opinion is commensurate to its nature and size of its business.
- (vi) In my/our opinion, information, statements in the annexure to this cost audit report gives/does not give a true and fair view of the cost of production of product(s)/rendering of service(s), cost of sales, margin and other information relating to product(s)/service(s) under reference.
- (vii) Detailed unit-wise and product/service-wise cost statements and schedules thereto in respect of the product/service under reference of the company duly audited and certified by me/us are/are not kept in the company.

2. Observations and suggestions, if any, of the Cost Auditor, relevant to the cost audit.

Dated: this ___ day of ___ 20___
at _____ (mention name of place of signing this report)

SIGNATURE AND SEAL OF THE COST AUDITOR (S)
MEMBERSHIP NUMBER (S)

NOTES:

- (1) Delete words not applicable.

⁷³ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2014.



(2) If as a result of the examination of the books of account, the Cost Auditor desires to point out any material deficiency or give a qualified report, he/she shall indicate the same against the relevant para (i) to (vi) in the prescribed form of the Cost Audit Report giving details of discrepancies he/she has come across.

(3) The report, suggestions, observations and conclusions given by the Cost Auditor under this paragraph shall be based on verified data, reference to which shall be made here and shall, wherever practicable, be included after the company has been afforded an opportunity to comment on them.

Annexure to the Cost Audit Report

Part-A

1. General Information

1	Corporate identity number or foreign company registration number	
2	Name of company	
3	Address of registered office or of principal place of business in India of company	
4	Address of corporate office of company	
5	Email address of company	
6	Date of beginning of reporting Financial Year	dd/mm/yyyy
7	Date of end of reporting Financial Year	dd/mm/yyyy
8	Date of beginning of previous financial year	dd/mm/yyyy
9	Date of end of previous financial year	dd/mm/yyyy
10	Level of rounding used in cost statements (in INR) ⁷⁴	Absolute/thousands/lacs/crores
11	Whether Indian Accounting Standards are applicable to the company: ⁷⁵	Yes/No
12	Number of cost auditors for reporting period	
13	Date of board of directors meeting in which annexure to cost audit report was approved	
14	Whether cost auditors report has been qualified or has any reservations or contains adverse remarks	
15	Consolidated qualifications, reservations or adverse remarks of all cost auditors	
16	Consolidated observations or suggestions of all cost auditors	
17	Whether company has related party transactions for sale or purchase of goods or services	

⁷⁴ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2017. Prior to substitution, it was read as "Level of rounding used in cost statements"
⁷⁵ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2017. Prior to substitution, it was read as "Reporting currency of entity"



2. General Details of Cost Auditor

1	Whether cost auditor is lead auditor	
2	Category of cost auditor	
3	Firm's registration number	
4	Name of cost auditor/cost auditor's firm	
5	PAN of cost auditor/cost auditor's firm	
6	Address of cost auditor or cost auditor's firm	
7	Email id of cost auditor or cost auditor's firm	
8	Membership number of member signing report	
9	Name of member signing report	
10	Name(s) of product(s) or service(s) with CTA ⁷⁶ Headings	
11	SRN number of Form CRA-2 ⁷⁷	
12(a)	⁷⁸ Number of audit committee meeting (s) during the year for which Cost Auditor was invited.	
12(b)	⁷⁹ Number of audit committee meeting(s) attended by cost auditor during year	
13	Date of signing cost audit report and annexure by cost auditor	
14	Place of signing cost audit report and annexure by cost auditor	

3. Cost Accounting Policy

(1) Briefly describe the cost accounting policy adopted by the Company and its adequacy or otherwise to determine correctly the cost of production/operation, cost of sales, sales realization and margin of the product(s)/service(s) under reference separately for each product(s)/service(s). The policy should cover, inter alia, the following areas:

- a) Identification of cost centres/cost objects and cost drivers.
- b) Accounting for material cost including packing materials, stores and spares etc., employee cost, utilities and other relevant cost components.
- c) Accounting, allocation and absorption of overheads
- d) Accounting for Depreciation/Amortization
- e) Accounting for by-products/joint-products or services, scraps, wastage etc.
- f) Basis for Inventory Valuation
- g) Methodology for valuation of Inter-Unit/Inter Company and Related Party transactions.
- h) Treatment of abnormal and non-recurring costs including classification of other non-cost items.
- i) Other relevant cost accounting policy adopted by the Company

⁷⁶ Substituted by the Companies (Cost Records and Audit) Second Amendment Rules, 2017. Prior to its substitution it was read as "CETA"
⁷⁷ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2019. Prior to substitution, it was read as "CETA"
⁷⁸ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2019. Prior to substitution, it was read as "25C/CRA-2"
⁷⁹ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2019



- (2) Briefly specify the changes, if any, made in the cost accounting policy for the product(s)/service(s) under audit during the current financial year as compared to the previous financial year.
- (3) Observations of the Cost Auditor regarding adequacy or otherwise of the Budgetary Control System, if any, followed by the company.

4. PRODUCT/SERVICE DETAILS (for the company as a whole)

Name of Product(s) /Service(s)	UOM	CTA ⁸⁰ Heading (Wherever applicable)	Whether Covered under Cost Audit Yes / No	Net Operational Revenue (net of taxes, duties etc.)	
				Current Year Rs.	Previous Year Rs.
1.					
2.					
3.					
4.					
.....					
⁸¹ Total Net Operational revenue of Manufactured Product or Service					
⁸² Other Operative Incomes of the Company					
⁸³ Total Operative Incomes of the Company					
Other Incomes of Company					
Total revenue as per Financial Accounts					
⁸⁴ Exceptional and Extra Ordinary income					
⁸⁵ Other Comprehensive Income, if any					
Total Revenue including Exceptional, Extra Ordinary and Other Comprehensive Income, if any ⁸⁶					
⁸⁷ Turnover as per Excise / Service Tax /GST records					

Note: Explain the difference, if any, between Turnover as per Financial Statements⁸⁸ and Turnover as per

⁸⁹Excise / Service Tax /GST records.

⁸⁰ Substituted by the Companies (Cost Records and Audit) Second Amendment Rules, 2017. Prior to its substitution it was read as "CETA"

⁸¹ Substituted by the Companies (Cost Records and Audit) Second Amendment Rules, 2019. Prior to the substitution it was read as "CETA"

⁸² Inserted by the Companies (Cost Records and Audit) Amendment Rules, 2019.

⁸³ Inserted by the Companies (Cost Records and Audit) Amendment Rules, 2019.

⁸⁴ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2019.

⁸⁵ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2019.

⁸⁶ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2017. Prior to substitution, it was read as "Total Revenue including Exceptional, Extra Ordinary and Other Comprehensive Income, if any"

⁸⁷ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2019.



PART-B

FOR MANUFACTURING SECTOR

1. QUANTITATIVE INFORMATION (for each product with CTA ⁹⁰ Heading separately)				
Name of Product				
CTA ⁹¹ Heading				
Particulars	Unit	Current Year	Previous Year	
1. Available Capacity				
(a) Installed Capacity				
(b) Capacity enhanced during the year, if any				
(c) Capacity available through leasing arrangements, if any				
(d) Capacity available through loan license / third parties				
(e) Total available Capacity				
2. Actual Production				
(a) Self manufactured				
(b) Produced under leasing arrangements				
(c) Produced on loan license / by third parties on job work				
(d) Total Production				
3.⁹² Production as per Excise/ GST records				
4. Capacity Utilization (in-house)				
5. Finished Goods Purchased				
(a) Domestic Purchase of Finished Goods				
(b) Imports of Finished Goods				
(c) Total Finished Goods Purchased				
6. Stock & Other Adjustments				
(a) Change in Stock of Finished Goods				
(b) Self / Captive Consumption (incl. samples etc.)				
(c) Other Quantitative Adjustments, if any (wastage etc.)				
(d) Total Adjustments				
7. Total Available Quantity for Sale [2(d) + 5(c) + 6(d)]				
8. Actual Sales				
(a) Domestic Sales of Product				
(b) Domestic Sales of Traded Product				
(c) Export Sale of Product				
(d) Export Sale of Traded Product				
(e) Total Quantity Sold				

2. ABRIDGED COST STATEMENT (for each product with CTA⁹³ Heading separately)

Name of Product

⁸⁸ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2017. Prior to substitution, it was read as "Annual Accounts"
⁸⁹ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2019.
⁹⁰ Substituted by the Companies (Cost Records and Audit) Second Amendment Rules, 2017. Prior to its substitution it was read as "CETA"
⁹¹ Substituted by the Companies (Cost Records and Audit) Second Amendment Rules, 2017. Prior to its substitution it was read as "CETA"
⁹² Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2019.
⁹³ Substituted by the Companies (Cost Records and Audit) Second Amendment Rules, 2017. Prior to its substitution it was read as "CETA"



1.	Separate cost statement shall be prepared for each CTA ⁹⁷ heading representing the product.
2.	In case the same product has different unit of measure, separate cost statement shall be provided for different unit of measures.
3.	The items of cost shown in the Proforma are indicative and the same should be reflected keeping in mind the materiality of the item of cost in the product. The Proforma may be suitably modified to meet the requirement of the industry/product.
4.	In case the company follows a pre-determined or standard costing system, the above cost statement should reflect figures at actuals after adjustment of variances, if any.

2A. Details of Materials Consumed

Name of Product								
CTA ⁹⁸ Heading								
Description of Material	Category	UOM	Current Year			Previous Year		
			Quantity	Rate per Unit (Rs.)	Amount	Quantity	Rate per Unit (Rs.)	Amount
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Category: Indigenous/ Imported/ Self Manufactured

2B. Details of Utilities Consumed

Name of Product								
CTA ⁹⁹ Heading								
Description of Utilities Consumed	UOM	Current Year			Previous Year			
		Quantity	Rate per Unit (Rs.)	Amount	Quantity	Rate per Unit (Rs.)	Amount	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

⁹⁷ Substituted by the Companies (Cost Records and Audit) Second Amendment Rules, 2017. Prior to its substitution it was read as "CETA"

⁹⁸ Substituted by the Companies (Cost Records and Audit) Second Amendment Rules, 2017. Prior to its substitution it was read as "CETA"

⁹⁹ Substituted by the Companies (Cost Records and Audit) Second Amendment Rules, 2017. Prior to its substitution it was read as "CETA"

¹⁰⁰ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2019. Prior to substitution it was read as "Material"



2C. Details of Industry Specific Operating Expenses

Name of Product		Current Year Amount	Previous Year Amount
CTA ¹⁰¹ Heading			
Description of Industry Specific Operating Expenses			
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			

**PART-C
FOR SERVICE SECTOR**

1. QUANTITATIVE INFORMATION (for each service separately)

Name of Service	Unit of Measurement	Current Year	Previous Year
Service Code (if applicable)		Amount	Amount
Particulars			
1. Available Capacity			
(a) Installed Capacity			
(b) Capacity enhanced during the year, if any			
(c) Total available Capacity			
2. Actual Services Provided			
(a) Own Services			
(b) Services under contractual arrangements			
(c) Outsourced Services			
(d) Total Services			
3. Total Services provided as per Service Tax / GST Records			
4. Capacity Utilization (in-house)			
5. Other Adjustments			
(a) Self or Captive Consumption			
(b) Other Quantitative Adjustments, if any			
(c) Total Other Adjustments			
6. Total Available Services for Sale [2(d)+5(c)]			
7. Actual Services Sold			
(a) Services rendered – Domestic			
(b) Services rendered – Export			
(c) Total Services Rendered			

¹⁰¹ Substituted by the Companies (Cost Records and Audit) Second Amendment Rules, 2017. Prior to its substitution it was read as "CETA"

¹⁰² Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2019

¹⁰³ Added by the Companies (Cost Records and Audit) Amendment Rules, 2019

¹⁰⁴ Added by the Companies (Cost Records and Audit) Amendment Rules, 2019



2. ABRIDGED COST STATEMENT (for each service separately)									
Name of Service									
Service Code (if applicable)									
Unit of Measure									
		Services Provided	Captive Consumption	Other Adjustments	Services rendered				
Current Year	Previous Year								
Sno.	Particulars		Current Year		Previous Year				
			Amount (Rs.)	Rate per Unit (Rs.)	Amount (Rs.)	Rate per Unit (Rs.)	Amount (Rs.)	Rate per Unit (Rs.)	
1	Materials Consumed (specify details as per Para 5A)								
2	Utilities (specify details as per Para 5B)								
3	Direct Employees Cost								
4	Direct Expenses								
5	Consumable Stores & Spares								
6	Repairs & Maintenance								
7	Quality Control Expenses								
8	Research & Development Expenses								
9	Technical know-how Fee / Royalty								
10	Depreciation/Amortization								
11	Other Overheads								
12	Industry Specific Operating Expenses (specify details as per Para 2C)								
13	Total (1 to 12)								
14	Less: Credits for Recoveries, if any								
15	Cost of Services provided (13 - 14)								
16	Cost of Outsourced/Contractual Services								
17	Total Services available								
18	Less: Self/Captive Consumption								
19	Other Adjustments (if any)								
20	Cost of Services Sold (17 - 18 + 19)								
21	Administrative Overheads								
22	Selling & Distribution Overheads								
23	Cost of Sales before ¹⁰⁵ Finance Charges (20+21+22)								
24	¹⁰⁶ Finance Cost								
25	Cost of Sales (23 + 24)								
26	Net Sales Realization (Net of Taxes and Duties)								
27	Margin [Profit/(Loss) as per Cost Accounts] (26 - 25)								
	NOTES:								
1.	Separate cost statement shall be prepared for each service								

¹⁰⁵ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2019

¹⁰⁶ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2017. Prior to substitution, it was read as "Interest and Financing Charges"



2.	The items of cost shown in the Proforma are indicative and the same should be reflected keeping in mind the materiality of the item of cost in the service.
3.	The Proforma may be suitably modified to meet the requirement of the industry/service.
4.	In case the company follows a pre-determined or standard costing system, the above cost statement should reflect figures at actuals after adjustment of variances, if any.

2A. Details of Materials Consumed

Name of Service						
Service Code (if applicable)						
Description of Material	Category	UOM	Current Year		Previous Year	
			Quantity	Rate per Unit (Rs.)	Quantity	Rate per Unit (Rs.)
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Category: Indigenous/ Imported/ Self Manufactured

2B. Details of Utilities Consumed

Name of Service					
Service Code (if applicable)					
Description of ¹⁰⁷ Utilities Consumed	UOM	Current Year		Previous Year	
		Quantity	Rate per Unit (Rs.)	Quantity	Rate per Unit (Rs.)
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					

2C. Details of Industry Specific Operating Expenses

Name of Service	
Service Code (if applicable)	

¹⁰⁷ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2019



Description of Industry Specific Operating Expenses	Current Year	Previous Year
	Amount	Amount
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		

PART-D

1. PRODUCT AND SERVICE PROFITABILITY STATEMENT (for audited products/services)

Sno.	Particulars	Current Year			Previous Year		
		Sales Rs.	Cost of Sales Rs.	Margin Rs.	Sales Rs.	Cost of Sales Rs.	Margin Rs.
	Product 1						
	Product 2						
	Product 3						
 etc.						
	Service 1						
	Service 2						
	Service 3						
 etc.						
	Total						

2. PROFIT RECONCILIATION (for the company as a whole)

Sno.	Particulars	Current Year Rs.	Previous Year Rs.
1	Profit or Loss as per Cost ¹⁰⁸ Accounts		
	(a) For the audited product(s)/service(s)		
	(b) For the un-audited product(s)/service(s)		
2	Add: Incomes not considered in cost accounts (specify details)		
	a)		
	b)		
	c)		
	d)		
	e)		
	f)		
	g)		
	h)		
	i)		

¹⁰⁸ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2019

j)		
3	Less: Expenses not considered in cost accounts (specify details)	
	a)	
	b)	
	c)	
	d)	
	e)	
	f)	
	g)	
	h)	
	i)	
	j)	
4	Difference in Valuation of stock between financial accounts and cost accounts	
5.	Other adjustments, if any	
6	Profit or Loss as per Financial Accounts (excluding Other Comprehensive Income for companies following Ind AS) ¹⁰⁹	

Note: Show abnormal wastages, expenses on strikes/lock-outs and any other items of expenses or incomes of abnormal nature etc. not considered in cost separately

3. VALUE ADDITION AND DISTRIBUTION OF EARNINGS (for the company as a whole)

Sno.	Particulars	Current Year Rs.	Previous Year Rs.
	Value Addition:		
1	¹¹⁰ Revenue from Operations		
2	¹¹¹ Less: Taxes and Other Duties		
3	¹¹² Net Revenue from Operations		
4	Add: Export Incentives		
5	¹¹³ Add/Less: Adjustment in Stocks		
6	Less: Cost of bought out inputs		
	(a) Cost of Materials Consumed		
	(b) Process Materials / Chemicals		
	(c) Consumption of Stores & Spares		
	(d) Utilities (e.g. power & fuel)		
	(e) Others, if any		
	Total Cost of bought out inputs		
7	Value Added		
8	Add: Income from any other sources		
¹¹⁴ 9(i)	Exceptional & Extra Ordinary Income		
¹¹⁵ 9(ii)	Other Comprehensive Income, if any		
10	Earnings available for distribution		

¹⁰⁹ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2017. Prior to substitution, it was read as "Profit or Loss as per Financial Accounts"

¹¹⁰ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2019

¹¹¹ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2019

¹¹² Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2019

¹¹³ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2019

¹¹⁴ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2019

¹¹⁵ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2019



Distribution of Earnings to:	
1	Employees as salaries & wages, retirement benefits, etc.
2	Shareholders as dividend
3	Company as retained funds
4	Government as taxes (specify)
5	Exceptional and Extra Ordinary Expenses, if any ¹¹⁶
6	Others, if any (specify)
7	Total distribution of earnings

4. FINANCIAL POSITION AND RATIO ANALYSIS (for the company as a whole)

Sno.	Particulars	Units	Current Year	Previous Year
A. Financial Position				
1	Share Capital			
2	Reserves & Surplus			
3	Long Term Borrowings			
4	(a) Gross Fixed Assets ¹¹⁷			
	(b) Net Fixed Assets ¹¹⁸			
5	(a) Current Assets			
	(b) Less: Current Liabilities			
	(c) Net Current Assets			
6	Capital Employed			
7	Net Worth			
B. Financial Performance				
1	Value Added			
2	Net Revenue from Operations of Company			
3	Profit before Tax (PBT)			
C. Profitability Ratios				
1	PBT to Capital Employed (B3/A6)	%		
2	PBT to Net Worth (B3/A7)	%		
3	PBT to Value Added (B3/B1)	%		
4	PBT to Net revenue from Operations (B3/B2)	%		
D. Other Financial Ratios				
1	Debt-Equity Ratio			
2	Current Assets to Current Liabilities			
3	Valued Added to Net Revenue from Operations	%		
E. Working Capital Ratios				
1	Raw Materials Stock to Consumption	Months		
2	Stores & Spares to Consumption	Months		

Notes:

1) In this table, in case of companies to which Indian Accounting Standards apply:

- Share Capital shall mean 'Equity Share Capital'
- Reserves & Surplus shall mean 'Other Equity.'
- Long Term Borrowings shall mean 'Borrowing under Non Current Liabilities'
- Net Fixed Assets shall mean the sum total of 'Property, Plant and Equipment', 'Capital Work in Progress', 'Goodwill', 'Other intangible assets', 'Intangible assets under development' and 'Biological assets other than bearer

¹¹⁶ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2017. Prior to substitution, it was read as "Extra Ordinary Expenses"

¹¹⁷ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2017. Prior to substitution, it was read as "Gross Assets"

¹¹⁸ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2017. Prior to substitution, it was read as "Net Assets"



plants'.

- 2) Capital Employed means average of "Net fixed assets (excluding effect of revaluation plus Non-current investments and net current assets" existing at the beginning and close of the financial year.
- 3) Net Worth is as defined under clause (57) of section 2 of the Companies Act, 2013.
- 4) In case of companies to which Indian Accounting Standards apply:
 - a) Revenue shall be net of taxes & duties.
 - b) PBT shall not include "Other Comprehensive Income"¹¹⁹

5. RELATED PARTY TRANSACTIONS (for the company as a whole)

Sno.	Name & ¹²⁰ CIN of the Related Party	Name of the Product / Service	Nature of Transaction (Sale, Purchase etc.)	Quantity	Transfer Price	Amount	Normal Price	Basis adopted to determine the Normal Price
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								

NOTES:

- 1) Details should be furnished for each Related Party and Product /Service separately.
- 2) Details of Related Party transactions without indicating the Normal Price and the basis thereof shall be considered as incomplete information.

¹¹⁹ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2017. Prior to substitution, it was read as under:

1) Capital Employed means average of Net fixed assets (excluding effect of revaluation of fixed assets) plus Non-current investments and net current assets existing at the beginning and close of the financial year.

2) Net Worth is as defined under clause (57) of section 2 of the Companies Act, 2013.

¹²⁰ Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2019



121. 6. Reconciliation of Indirect Taxes (for the Company as a whole)

Particulars	Taxable Value / Assessable Value	Excise Duty/ VAT, CST, Cess Etc./ Other State Taxes, if any	Goods & Services Tax			Cess and Others
			CGST	SGST / UTGST	IGST	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Excise Duty						
1 Domestic						
2 Export						
3 Stock Transfers (Net)						
4 Others, if any						
5 Total Excise Duty (1 to 4)		-				
6 VAT, CST, Cess etc.						
7 Other State Taxes, if any						
Goods & Services Tax						
8 Outward Taxable Supplies (other than zero rated, Nil Rated and Exempted)						
9 Outward Taxable Supplies (zero rated)						
10 Inward Supplies (liable to Reverse Charge)						
11 Other Outward Supplies (Nil Rated, Exempted)						
12 NON-GST Outward Supplies						
13 Total (8 to 12)						
14 Total Duties / Taxes Payable (5 + 6 + 7 + 13)						
Duties/ Taxes paid [by Utilisation of Input Tax Credit and Payment through Cash Ledger, as the case may be]						
Input Tax Credit Utilised						
15 CGST / CENVAT						
16 SGST / UTGST / VAT						
17 IGST						
18 CESS						
19 Transitional Credit						
20 Others, if any, specify						
21 Total Input Tax Credit Utilised (15 to 20)						
22 Payment through Cash Ledger						
23 Total Duties/Taxes Paid (21 + 22)						
Difference between Taxes Paid and Payable (14 - 23)						
23 Interest/Penalty/Fines Paid						

121 Table substituted by the Companies (Cost Records and Audit) Amendment Rules, 2019



SIGNATURE
NAME
COST AUDITOR
MEMBERSHIP NUMBER
SEAL
DATE

SIGNATURE
NAME
COMPANY SECRETARY/DIRECTOR
MEMBERSHIP/DIN NUMBER
STAMP
DATE

SIGNATURE
NAME
DIRECTOR
DIN NUMBER
STAMP
DATE

Notes:

- (1) Wherever, there is any significant variation in the current year's figure over the previous year's figure for any item shown under each para of the Annexure to the Cost Audit Report, reasons thereof shall be given by the Cost Auditor.
- (2) Wherever, duration of the current year or the previous year is not 12 (twelve) months, same shall be clearly indicated in the Report.
- (3) The Unit of Measurement (UOM) for each Customs Tariff Act Heading, wherever applicable, shall be the same as provided for in the Customs Tariff Act, 1975 (51 of 1975) corresponding to that particular Customs Tariff Act Heading.¹²²



¹²² Inserted by the Companies (Cost Records and Audit) Amendment Rules, 2018.

FORM - CRA-4

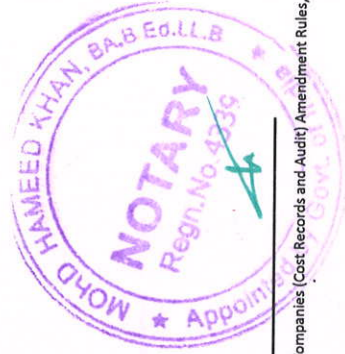
(Pursuant to sub-rule (6) of rule 6)

Form for filing Cost Audit Report with the Central Government

Form language English Hindi

Note: Refer the instruction kit for filing the form. All fields marked in * are to be mandatorily filled.

1. (a) *Corporate identity number (CIN) or foreign company registration number (FCRN) of the company Pre-fill
 (b) Global location number (GLN) of company
2. (a) Name of the company
 (b) Address of the registered office or of the principal place of business in India of the company
 (c) *e-mail ID of the company Pre-fill
 (d) * SRN of ZIC/ CRA-2 filed for appointment of Cost Auditor(s)
3. (a) * Financial year for which cost auditor was initially appointed
 From (DD/MM/YYYY) To (DD/MM/YYYY)
 (b) * Whether any change in Financial Year Yes NO
 (c) * Changed Financial Year for which report is being filed From (DD/MM/YYYY) To (DD/MM/YYYY)
 (d) * Date of Board of Directors meeting in which Annexure to the cost audit report was approved (DD/MM/YYYY)
 (e) * Date of Board of Directors meeting in which Annexure to the cost audit report was approved (DD/MM/YYYY)
4. (a) * State number of Industries/ Sectors/ Product(s)/ Service(s) (CETA heading level, wherever applicable as per Rules) for which the Cost Audit Report is being submitted
 (i) Regulated
 (ii) Non-Regulated
 (b) Details of such Industries/ Sectors/ product(s)/ service(s) of the company
 (i) Details of such industries/sectors/products/services under regulated sectors



¹²³Substituted by the Companies (Cost Records and Audit) Amendment Rules, 2015.

Industries/sectors/products/services	CETA heading (wherever Applicable)	No. of tariff items/Products/ services	
(i) Details of such industries/sectors/products/services under non-regulated sectors			
Industries/sectors/products/services	CETA heading (wherever Applicable)	No. of tariff items/Products/ services	

5 (a) *State number of Industries/ Sectors/ Product(s)/ Service(s) (CETA heading level, wherever applicable as per Rules) not covered in the Cost Audit Report

(i) Regulated

(ii) Non-Regulated

(b) (i) Details of such Industries/ Sectors/ product(s)/ service(s) of the company under regulated sector

Industries/sectors/products/services	CETA heading (wherever Applicable)	No. of tariff items/Products/ services	
(b) (ii) Details of such Industries/ Sectors/ product(s)/service(s) of the company under non-regulated sector			
Industries/sectors/products/services	CETA heading (wherever Applicable)	No. of tariff items/Products/ services	

6 Details of the cost auditor(s) appointed

* Number of cost auditor(s) appointed

(a) * Category of the auditor Individual Partnership firm Limited liability partnership (LLP)

(b) (i) * Membership number of the cost auditor or member representing the cost auditor's firm/LLP

(ii) * Name of the Cost Auditor/ member representing the Cost Auditor's Firm/LLP

(iii) * Firm registration number(FRN) of the Cost Auditor/Cost Auditor's firm/LLP

(iv) * Name of the Cost Auditor's firm/LLP

(c) (i) Address

* Line I

Line II

(ii) * City

(iii) * State

(iv) Country

(v) * Pin Code



(vi) *e-mail ID of the firm or member

(d) *Date of the board meeting in which cost auditor was appointed (DD/MM/YYYY)

(e) *Type of appointment Original Appointment due to casual vacancy Appointment for new products/services/locations

(f) *Scope of audit of the cost auditor/firm/LLP

(g) *Date of receipt of copy of cost audit report by the company (DD/MM/YYYY)

7. (a) *Whether the cost auditor's report has been qualified
If yes, please state Yes No

(b) *Whether cost auditor's report has any reservations
If yes, please state Yes No

(c) *Whether cost auditor's report has any adverse remarks
If yes, please state Yes No

(d) *Whether the cost auditor's report contain any observations or suggestions
If yes, cost auditor's observations/ suggestions Yes No

Attachments

(1) *XBRL document in respect of the cost audit report and Company's information and explanations on every Qualification and reservation contained therein

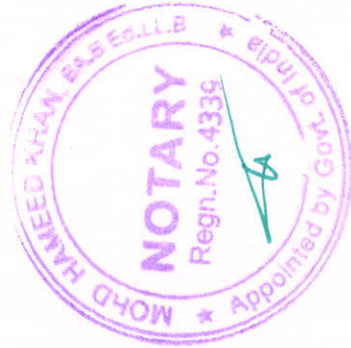
(2) Optional attachment, if any.

List of attachments

<input type="text"/>	<input type="button" value="Remove Attachment"/>
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Declaration

To the best of my knowledge and belief, the information given in this form and its attachments is correct and complete
I have been authorised by the Board of Director's resolution number dated (DD/MM/YYYY)



to sign and submit the application.

It is confirmed that the attached XBRL document(s) are the XBRL converted copy(s) of the duly signed cost audit report as required under Section 148(2) and company's information and explanations as required under Section 148(6) of the Companies Act, 2013 and the rules made thereunder. It is further confirmed that such document(s) have been prepared using XBRL taxonomy as notified by the Ministry of Corporate Affairs for this purpose.

*To be digitally signed by

Director of Manager or CEO or CFO or Secretary of the company
(in case of Indian company) or authorised representative
(in case of Foreign company)

DSC BOX

*Designation

*Director identification number of the Director; or PAN of the Manager
or CEO or CFO or authorized representative; or membership number
of the Company Secretary

Note: Attention is drawn to provisions of sections 448 and 449 of the Companies Act, 2013 which provide for punishment for false statement / certificate and punishment for false evidence respectively.

Modify

Check Form

Prescrutiny

Submit

This e-form has been taken on file maintained by the Central Government through electronic mode and on the basis of statement of correctness given by the company".





Brahmayya & Co.,

CHARTERED ACCOUNTANTS

VIJAYAWADA, HYDERABAD, VISAKHAPATNAM, GUNTUR, KAKINADA, TANUKU, ALSO AT CHENNAI, BANGALORE AND ADONI.

INDEPENDENT AUDITOR'S REPORT

To the Members of GVK Power (Goindwal Sahib) Limited

Report on the Ind AS Financial Statements

1. We have audited the accompanying Ind AS Financial Statements of GVK Power (Goindwal Sahib) Limited ("the Company"), which comprise the Balance Sheet as at 31st March, 2017, and the Statement of Profit and Loss (including Other Comprehensive Income), the Cash Flow Statement and the Statement of Changes in Equity for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Ind AS Financial Statements

2. The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Ind AS Financial Statements that give a true and fair view of the state of affairs (financial position), profit or loss (financial performance including other comprehensive income), cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Ind AS Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

3. Our responsibility is to express an opinion on these Ind AS Financial Statements based on our audit.
4. We have taken into account the provisions of the Act and the Rules made thereunder including the accounting and auditing standards and matters which are required to be included in the audit report.
5. We conducted our audit in accordance with the Standards on Auditing, issued by the Institute of Chartered Accountants of India, as specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Ind AS Financial Statements are free from material misstatement.
6. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Ind AS Financial Statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Ind AS Financial Statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the Ind AS Financial Statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the



403 & 404, Golden Green Apartments, Irum Manzil Colony, Hyderabad - 500 082.



accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the Ind AS Financial Statements.

7. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Ind AS Financial Statements.

Opinion

8. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Ind AS Financial Statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs (financial position) of the Company as at 31st March, 2017, and its loss (financial performance including other comprehensive income), its cash flows and the changes in equity for the year ended on that date.

Report on Other Legal and Regulatory Requirements

9. As required by the Companies (Auditor's report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, and on the basis of such checks of the books and records of the Company as we considered appropriate and according to the information and explanations given to us, we give in the "Annexure 1" a statement on the matters specified in paragraphs 3 and 4 of the Order.
10. As required by section 143 (3) of the Act, we report that:
- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - (b) In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - (c) The Balance Sheet, the Statement of Profit and Loss, the Cash Flow Statement and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account;
 - (d) In our opinion, the aforesaid Ind AS financial statements comply with the Accounting Standards specified under section 133 of the Act;
 - (e) On the basis of written representations received from the directors as on March 31, 2017, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2017, from being appointed as a director in terms of section 164 (2) of the Act;
 - (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure 2" to this report;
 - (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our knowledge and belief and according to the information and explanations given to us:
 - i. The Company has disclosed the impact of pending litigations as at March 31, 2017 on its financial position in its Ind AS Financial Statements – Refer Note 29 to the Ind AS Financial Statements;
 - ii. The Company did not have any long-term contracts for which there were any material foreseeable losses as at March 31, 2017. The Company did not have any derivative contract.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company during the year ended March 31, 2017.





Brahmayya & Co.,

CHARTERED ACCOUNTANTS

VIJAYAWADA, HYDERABAD, VISAKHAPATNAM, GUNTUR, KAKINADA, TANUKU, ALSO AT CHENNAI, BANGALORE AND ADONI.

- iv. The Company has provided requisite disclosures in the financial statements as to holdings as well as dealings in Specified Bank Notes during the period from 8th November, 2016 to 30th December, 2016. Based on audit procedures and relying on the management representation we report that the disclosures are in accordance with books of account maintained by the Company and as produced to us by the Management – Refer Note 10 to the Ind AS financial statements.

Place: Hyderabad
Date: 12.05.2017

For Brahmaya & Co.
Chartered Accountants
Firm's Registration No.0005135



S Satyanarayana Murthy

S Satyanarayana Murthy
Partner
Membership No. 023651



403 & 404, Golden Green Apartments, Irum Manzil Colony, Hyderabad - 500 082.

Annexure 1 to Independent Auditors' Report

Referred to in paragraph 9 of the Independent Auditors' Report of even date to the members of GVK Power (Goindwal Sahib) Limited on the Ind AS Financial Statements for the year ended March 31, 2017

- i. (a) The Company is maintaining proper records showing full particulars, including quantitative details and situation, of fixed assets.
- (b) The fixed assets are physically verified by the Management during the year and no material discrepancies have been noticed on such verification.
- (c) Based on our audit procedures performed for the purpose of reporting the true and fair view of the Ind AS Financial Statements and according to information and explanations given by the management, the title deeds of immovable properties, are held in the name of the Company.
- ii. The inventory has been physically verified by the Management during the year. In our opinion, the frequency of verification is reasonable. No material discrepancies were noticed in respect of such confirmations.
- iii. According to the information and explanation given to us, the Company has not granted any loans, secured or unsecured, to companies, firms, limited liability partnerships or other parties covered in the register maintained under Section 189 of the Act, except Rs 65.03 crores to GVK Coal (Tokisud) Company Pvt Ltd, a fellow subsidiary and Rs 0.34 crores to GVK Energy Ltd, the holding company. In the absence of the agreements we cannot comment on the Clause 3(iii)(a), (b) and (c) of the said Order.
- iv. In our opinion and according to the information and explanations given to us, there are no loans, investments, guarantees, and securities granted in respect of which provisions of section 185 and 186 of the Companies Act 2013 are applicable and hence not commented upon.
- v. The Company has not accepted any deposits from the public within the meaning of Sections 73, 74, 75 and 76 of the Act and the rules framed there under to the extent notified. Therefore, the provision of Clause 3(v) of the Order is not applicable to the Company.
- vi. We have broadly reviewed the books of account maintained by the Company in respect of services where, pursuant to the rules made by the Central Government of India, the maintenance of cost records has been specified under sub-section (1) of Section 148 of the Act, and are of the opinion that, prima facie, the prescribed accounts and records have been made and maintained. We have not, however, made a detailed examination of the records with a view to determine whether they are accurate or complete.
- vii. (a) According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the Company is regular in depositing the undisputed statutory dues, including provident fund, employees' state insurance, income tax, sales tax, service tax, duty of customs, value added tax, cess and other material statutory dues, as applicable, with the appropriate authorities, except for dues detailed as under.



Particulars/Month	Due Date	Date of payment	Amount
Provident Fund:			
April 2016	15.05.2016	19.05.2016	7,52,690
September 2016	15.10.2016	19.10.2016	7,66,941
October 2016	15.11.2016	17.11.2016	7,62,242
January 2017	15.02.2017	10.03.2017	7,02,809
February 2017	15.03.2017	27.04.2017	6,75,401
March 2017	15.04.2017	27.04.2017	6,31,537
Tax Deducted at Source:			
July 2016	07.08.2016	12.08.2016	11,68,977
January 2017	07.02.2017	08.03.2017	8,44,514
February 2017	07.03.2017	27.04.2017	8,43,263
Service Tax:			
July 2016	06.08.2016	11.08.2016	3,99,139
August 2016	06.09.2016	07.09.2016	7,57,438
December 2016	06.01.2017	07.01.2017	23,685
February 2017	06.03.2017	Not yet paid	35,104
March 2017	31.03.2017	Not yet paid	12,91,201

As informed to us, the provisions relating to excise duty are not applicable to the Company.

- (b) According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, service tax, sales-tax, customs duty, value added tax, cess and other material statutory dues were outstanding, at the year end, for a period of more than six months from the date they became payable.
- (c) According to the information and explanations given to us and the records of the Company examined by us, there are no dues of Income-Tax, Service tax, sales-tax, customs duty, value added tax and cess which have not been deposited on account of any dispute.

viii.

According to the information and explanations given to us and the records of the Company examined by us, the Company has not issued any debentures and does not have borrowings from the government. The Company has defaulted in repayment of dues to banks detailed as under:

Name Bank and Financial Institution	Principal (Rs)	Period of default
Banks:		
IDBI Bank Ltd	7,98,38,050	Due on 01.02.2017
Union Bank of India	3,97,75,500	Due on 01.02.2017
United Bank of India	6,22,44,600	Due on 01.11.2016 & 01.02.2017
Bank of Baroda	2,31,22,100	Due on 01.02.2017
Punjab & Sind bank	2,31,22,100	Due on 01.02.2017
UCO Bank	2,31,22,100	Due on 01.02.2017
Bank of India	3,08,34,600	Due on 01.11.2016 & 01.02.2017
Indian Bank	1,54,15,150	Due on 01.02.2017



Name Bank and Financial Institution	Principal (Rs)	Period of default
Karnataka Bank	1,59,68,650	Due on 01.02.2017
Oriental Bank of Commerce	3,08,30,300	Due on 01.11.2016 & 01.02.2017
Financial Institutions:		
India Infrastructure Finance Company Limited	6,16,58,100	Due on 01.11.2016 & 01.02.2017
Life Insurance Corporation of India	6,16,58,100	Due on 01.11.2016 & 01.02.2017
Total	46,75,89,350	

- ix. Based on our audit procedures performed for the purpose of reporting the true and fair view of the Ind AS Financial Statements and according to the information and explanations given by the management, we are of the opinion that the term loans have been applied for the purposes for which they were obtained. The Company has not raised any money way of initial public offer or further public offer (including debt instruments).
- x. Based upon the audit procedures performed for the purpose of reporting the true and fair view of the Ind AS Financial Statements and according to the information and explanations given by the management, we report that no fraud by the Company or on the Company by the officers and employees of the Company has been noticed or reported during the year, nor have we been informed of any such case by the Management.
- xi. Based on our audit procedures performed for the purpose of reporting the true and fair view of the Ind AS Financial Statements and according to the information and explanations given by the management, we report that the company has not paid / provided managerial remuneration. Hence Clause 3(xi) of the order is not applicable to the company for the year under report.
- xii. In our opinion, the Company is not a Nidhi company. Therefore, the provisions of clause 3(xii) of the order are not applicable to the Company and hence not commented upon.
- xiii. Based on our audit procedures performed for the purpose of reporting the true and fair view of the Ind AS Financial Statements and according to the information and explanations given by the management, transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the notes to the Ind AS Financial Statements, as required under Indian Accounting Standard (Ind AS) 24, Related Party Disclosures specified under Section 133 of the Act.
- xiv. According to the information and explanations given to us and on an overall examination of the balance sheet, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year and hence, reporting requirements under clause 3(xiv) are not applicable to the company and, not commented upon.



xv. Based on our audit procedures performed for the purpose of reporting the true and fair view of the Ind AS Financial Statements and according to the information and explanations given by the management, the Company has not entered into any non-cash transactions with directors or persons connected with him.

xvi. According to the information and explanations given to us, the provisions of section 45-IA of the Reserve Bank of India Act, 1934 are not applicable to the Company.

Place: Hyderabad
Date: 12.05.2017

For Brahmayya & Co.
Chartered Accountants

Firm's Registration No.000513S



S Satyanarayana Murthy
Partner

Membership No. 023651



Annexure 2 to Independent Auditors' Report

Referred to in paragraph 10(f) of the Independent Auditors' Report of even date to the members of GVK Power (Goindwal Sahib) Limited on the Ind AS Financial Statements for the year ended March 31, 2017

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

To the Members of GVK Power (Goindwal Sahib) Limited

1. We have audited the internal financial controls over financial reporting of GVK Power (Goindwal Sahib) Limited ("the Company") as of March 31, 2017 in conjunction with our audit of the Ind AS Financial Statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

2. The Company's Management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

3. Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing as specified under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

4. Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Ind AS Financial Statements, whether due to fraud or error.

5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting.



Meaning of Internal Financial Controls Over Financial Reporting

6. A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Ind AS Financial Statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of Ind AS Financial Statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the Ind AS Financial Statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

7. Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

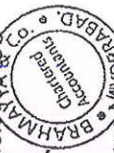
8. In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2017, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Place: Hyderabad
Date: 12.05.2017



For Brahmaya & Co.
Chartered Accountants

Firm's Registration No. 000283SS



S Satyanarayana Murthy
Partner

Membership No. 023651



Sl No	Name of the Bank	Opening Balance as on 17.04.2016		Repayment	Closing Balance	Rate of Interest in %	Opening In Accrued and Due	Interest	
		Addition	Reduction					Charged	Paid
1	Axis Bank Ltd	2,77,67,41,761	15,87,58,239	6,14,95,000	2,87,40,05,000	13.22%	8,99,65,358.50	37,42,05,527	43,27,06,344
2	Bank of Baroda	1,97,00,00,000	13,93,42,400	2,32,00,000	2,08,61,42,400	13.22%	4,61,05,356.00	28,85,35,607	26,26,65,919
3	Bank of India	1,16,00,00,000	-	-	1,16,00,00,000	13.22%	20,72,26,156.74	19,57,49,529	-
4	IDBI BANK LIMITED	6,74,68,00,000	60,14,94,828	15,69,10,400	7,19,13,84,428	13.22%	22,70,67,598.00	95,99,22,529	94,34,84,427.00
5	Indian Bank	1,34,94,20,000	5,68,80,000	4,62,45,450	1,36,00,54,550	13.22%	4,34,17,488.00	18,95,26,510	15,43,38,810
6	Karnataka Bank Limited	1,40,44,29,500	6,33,70,300	1,59,68,650	1,45,18,31,150	13.22%	4,72,41,527.00	19,56,74,393	19,41,15,297
7	Oriental Bank of Commerce	1,40,21,26,664	41,73,535	-	1,40,62,99,999	13.22%	1,53,64,042.00	19,03,28,519	9,33,97,278
8	Punjab & Sind Bank	2,10,85,04,650	8,95,350	2,31,22,100	2,08,62,77,900	13.22%	7,03,06,842.70	29,74,79,688	27,12,58,871
9	UCO Bank	2,08,18,13,918	2,31,82,575	2,08,18,74,393	2,08,18,74,393	13.22%	6,84,19,409.00	28,46,93,015	25,91,15,594
10	Union Bank of India	3,51,54,62,945	15,19,50,000	3,97,75,500	3,62,76,37,445	13.22%	11,32,36,171.60	49,16,87,392	48,48,66,085
11	United Bank of India	2,64,86,18,873	22,17,81,127	-	2,87,04,00,000	13.22%	8,70,01,211.00	38,05,07,075	40,09,11,919
12	UICL	2,67,23,00,000	14,02,00,000	-	2,72,30,00,000	13.22%	8,26,16,862.03	40,13,94,234	40,76,59,411.57
13	LIC	2,72,30,00,000	-	-	2,72,30,00,000	13.22%	1,24,44,33,200.03	4,65,63,59,035	3,63,70,81,817
Total		32,48,75,50,120	1,56,20,28,354	38,98,39,200	33,73,14,07,264	13.22%	1,24,49,47,287	4,65,63,59,035	3,63,70,81,817
As per Financial Difference		7,16,67,990	1,56,20,28,354	38,98,39,200	33,66,49,38,082		-5,14,087	-	3,63,70,81,817
			149.04				32		-5,14,087
									2264224505

Note: Rate of interest for term loan I and term loan II is 13.25% and Term loan III and IV is 13.15%, average rate taken as 13.22% Interest charged includes interest for the period 01.04.2016 to 15.04.2016 which has been capitalized and 16.04.2016 to 31.03.2017 charged to profit & Loss A/c

Annexure 5

Fixed Assets Register as on 16.04.2016 and as on 31.03.2017

Asset	Asset description	Capitalized on	APC FV start	Acquisition	Current APC
400000000000	Fax Machine for Chandigarh Office	3/15/1999	22,500.00		22,500.00
400000000001	Office Tables (Old)	7/7/1999	16,102.00		16,102.00
400000000002	Computer, Modem, Printer and UPS for Chandigarh off	7/26/1999	49,050.00		49,050.00
600000000003	Furniture & Fixtures	9/17/1999	5,60,000.00		5,60,000.00
210000000000	Borewell	11/12/1999	15,68,270.00		15,68,270.00
400000000003	Air Conditioner	12/24/1999	95,500.00		95,500.00
400000000004	Air Conditioner	12/24/1999	95,500.00		95,500.00
600000000000	Guest House Furniture - Chandigarh	1/10/2000	3,21,789.00		3,21,789.00
600000000001	Guest House Furniture - Chandigarh	1/25/2000	67,708.00		67,708.00
600000000002	Guest House Furniture - Chandigarh	2/8/2000	3,550.00		3,550.00
400000000022	UPS	3/9/2000	5,450.00		5,450.00
400000000005	Computers	3/15/2000	73,000.00		73,000.00
300000000014	LG TV - 21FCAB	3/17/2000	12,800.00		12,800.00
400000000007	63 KVA DG Set	3/17/2000	2,99,500.00		2,99,500.00
400000000006	Office Tables (Old)	3/31/2000	75,900.00		75,900.00
400000000008	Printer	4/3/2000	4,700.00		4,700.00
400000000009	Air Conditioner	6/1/2000	28,800.00		28,800.00
400000000010	Computer & Printer	6/1/2000	76,250.00		76,250.00
600000000004	Furniture & Fixtures	6/5/2000	39,879.26		39,879.26
400000000011	Mobile Handset	6/9/2000	8,000.00		8,000.00
400000000012	Cordless Phone	6/12/2000	4,000.00		4,000.00
400000000013	Computer	7/3/2000	43,300.00		43,300.00
400000000023	UPS	7/18/2000	5,353.00		5,353.00
600000000007	Filling Cabinet with folders	7/19/2000	6,912.47		6,912.47
400000000014	Air Conditioner	8/2/2000	24,990.00		24,990.00
400000000015	Air Conditioner	8/2/2000	24,990.00		24,990.00
400000000019	EPABX System	8/10/2000	17,874.00		17,874.00
600000000005	Chairs (Old)	8/14/2000	23,500.00		23,500.00
400000000020	Telephone Instruments	8/19/2000	3,950.00		3,950.00
400000000016	Voltage Stabilisers	8/21/2000	3,400.00		3,400.00
400000000017	Fans	8/21/2000	8,658.00		8,658.00
400000000018	Telephone Cable	8/24/2000	3,584.00		3,584.00
600000000006	Chair	8/30/2000	6,932.49		6,932.49
400000000024	Survey Instruments	9/5/2000	49,737.60		49,737.60
600000000008	Furniture	9/9/2000	21,350.00		21,350.00



Asset	Asset description	Capitalized on	APC FY start	Acquisition	Current APC
600000000009	Furniture & Fixtures	11/7/2000	11,796.00	0.00	11,796.00
400000000024	Computer	2/6/2007	31,000.00	0.00	31,000.00
400000000025	Camera	8/26/2008	12,500.00	0.00	12,500.00
500000000000	Computer for site	9/4/2008	44,640.00	0.00	44,640.00
300000000001	Bajaj 25 ltrs Greaser	9/5/2008	5,300.00	0.00	5,300.00
300000000000	Crompton Greaves Fans	9/5/2008	8,050.00	0.00	8,050.00
600000000010	Knockdown Bed Plain (Teak)	9/16/2008	37,430.00	0.00	37,430.00
600000000011	Knockdown Dressing Table (Teak)	9/16/2008	12,985.00	0.00	12,985.00
600000000012	Knockdown Bed Side Cupboard(Teak)	9/16/2008	10,883.00	0.00	10,883.00
600000000013	Computer Table KCT 029 (Teak)	9/16/2008	2,546.00	0.00	2,546.00
600000000014	Wardrobe 02 Door (Teak)	9/16/2008	15,055.00	0.00	15,055.00
600000000015	Meridian sofa Set (AL-02 Black)	9/16/2008	28,255.00	0.00	28,255.00
600000000016	Wooden center coffee Table Milano Black	9/16/2008	3,450.00	0.00	3,450.00
300000000002	ceiling Fan	9/26/2008	1,150.00	0.00	1,150.00
300000000003	LG25TMG 4 Refrigerator	9/26/2008	15,300.00	0.00	15,300.00
300000000004	15 ltrs Electric Water Heater	9/26/2008	7,300.00	0.00	7,300.00
400000000026	Canon Digital Fax Machine	9/27/2008	15,500.00	0.00	15,500.00
600000000017	Dining Table With 6 Chairs	10/30/2008	17,200.00	0.00	17,200.00
300000000005	L.G. 1.5 tr Split AC, Model 18T 1 No	1/1/2009	23,700.00	0.00	23,700.00
300000000006	LG 1.5 tr Window AC,Model 18G2 With Remote Znos	1/1/2009	32,300.00	0.00	32,300.00
300000000007	L.G. FLATRON 21" T.V. MODEL	1/1/2009	7,200.00	0.00	7,200.00
300000000008	STABILISERS	1/1/2009	7,200.00	0.00	7,200.00
400000000027	Lynx Auto Level	7/15/2009	21,375.00	0.00	21,375.00
300000000010	Electrical Equipment (Opening Balance)	7/31/2009	25,450.00	0.00	25,450.00
300000000012	Electrical Equipment (Opening Balance)	7/31/2009	61,251.00	0.00	61,251.00
700000000001	Tata 207 DI EX Crew Cab	8/1/2009	4,93,452.00	0.00	4,93,452.00
700000000002	Hero Honda	8/1/2009	41,016.00	0.00	41,016.00
300000000009	DG Sets for site	9/8/2009	5,26,294.00	0.00	5,26,294.00
220000000001	Porta Cabin	10/22/2009	4,81,480.00	0.00	4,81,480.00
500000000001	Scanner	10/27/2009	9,550.00	0.00	9,550.00
500000000002	Laptop	11/6/2009	46,033.00	0.00	46,033.00
600000000019	Chairs (Old)	11/15/2009	14,625.00	0.00	14,625.00
300000000013	LG Refrigerator, LG TV, 15 Ltr Geysar	11/24/2009	34,500.00	0.00	34,500.00
600000000021	Matresses & Pillows	11/24/2009	7,940.00	0.00	7,940.00
600000000022	Wooden Furniture	11/24/2009	87,935.00	0.00	87,935.00



Fixed Assets Register as on 16.04.2016 and as on 31.03.2017

Asset	Asset description	Capitalized on	APC FV start	Acquisition	Current APC
300000000011	Invertor	12/1/2009	25,200.00	0.00	25,200.00
220000000002	Guard Cabins	12/4/2009	1,79,360.00	0.00	1,79,360.00
500000000005	Laptop - E 5400	12/16/2009	48,175.00	0.00	48,175.00
600000000020	Tables, Metal Drawers, Chairs & Filing Cabinet	12/17/2009	2,57,581.00	0.00	2,57,581.00
500000000012	Laptop for Mr.P.Ramamohana rao	1/7/2010	72,787.00	0.00	72,787.00
600000000057	furniture itmes (small almara)	1/8/2010	7,800.00	0.00	7,800.00
500000000003	CPU	1/12/2010	16,500.00	0.00	16,500.00
600000000018	Almran with 3 doors	1/16/2010	9,500.00	0.00	9,500.00
220000000000	Temporary Roads	1/22/2010	2,75,000.00	0.00	2,75,000.00
500000000004	HP DX 2480 - Computers	2/1/2010	80,750.00	0.00	80,750.00
500000000006	Laptop - AL - E 5400	2/27/2010	47,951.47	0.00	47,951.47
500000000007	Laptop - Vostro 1320	3/9/2010	53,799.13	0.00	53,799.13
600000000075	Ceiling and wall fans for office	4/8/2010	8,700.00	0.00	8,700.00
300000000017	Solar Lights	4/9/2010	1,50,096.00	0.00	1,50,096.00
600000000023	Single beds for engineers hostel	4/10/2010	14,800.00	0.00	14,800.00
600000000024	Table for security room	4/12/2010	6,000.00	0.00	6,000.00
400000000088	Colour Television	4/17/2010	6,500.00	0.00	6,500.00
600000000026	Mattress	4/17/2010	15,001.00	0.00	15,001.00
600000000076	Refrigerator	4/17/2010	7,600.00	0.00	7,600.00
600000000077	Ceiling Fans	4/17/2010	10,400.00	0.00	10,400.00
400000000050	Window AC for Chandigarh office	4/20/2010	26,000.00	0.00	26,000.00
700000000003	Cycle	4/20/2010	2,830.00	0.00	2,830.00
300000000015	Invertor	4/21/2010	6,999.00	0.00	6,999.00
300000000016	Battery Luminous	4/21/2010	16,300.00	0.00	16,300.00
400000000087	DTH for guest house (TATA Sky)	4/21/2010	3,198.00	0.00	3,198.00
400000000089	DTH TATA Sky	4/21/2010	1,599.00	0.00	1,599.00
600000000027	PVC Chairs	4/21/2010	4,804.00	0.00	4,804.00
600000000028	Mattress	4/21/2010	5,000.00	0.00	5,000.00
600000000079	Cooler	4/21/2010	20,997.00	0.00	20,997.00
600000000025	Single beds for engineers hostel	4/22/2010	14,800.00	0.00	14,800.00
600000000029	TV Trolley	4/23/2010	2,000.00	0.00	2,000.00
400000000083	Video conference system	4/27/2010	2,52,530.00	0.00	2,52,530.00
400000000080	LCD TV for site office	4/28/2010	57,000.00	0.00	57,000.00
500000000008	Laptop for Mr.P.S.Kumar	4/28/2010	47,947.00	0.00	47,947.00
600000000031	Furniture for 2ndguest house,Tables	4/29/2010	2,00,098.00	0.00	2,00,098.00



Asset	Asset description	Capitalized on	APC FY start	Acquisition	Current APC
30000000041	20KW Electrical Generator set for site office	5/12/2010	2,80,234.00	0.00	2,80,234.00
30000000019	Electrical items (Opening Balance)	5/14/2010	9,300.00	0.00	9,300.00
400000000051	Air Conditioners	5/14/2010	1,84,800.00	0.00	1,84,800.00
600000000072	Refrigrator for guest house	5/14/2010	18,800.00	0.00	18,800.00
600000000074	Ceiling fans for guest house	5/14/2010	11,500.00	0.00	11,500.00
600000000073	Ceiling fans for guest house	5/15/2010	3,450.00	0.00	3,450.00
400000000049	AC Stabilizer for chandigarh office	5/17/2010	2,250.00	0.00	2,250.00
600000000030	Almara for guest house	5/17/2010	39,300.00	0.00	39,300.00
400000000079	Projector	5/19/2010	46,500.00	0.00	46,500.00
300000000018	Batery and inverter for 2nd guest house	5/20/2010	27,000.00	0.00	27,000.00
500000000010	HP Desktop computers	5/26/2010	79,750.00	0.00	79,750.00
600000000032	Office table	6/5/2010	9,600.00	0.00	9,600.00
500000000009	Canon IPF 8000S Large and printer stand	6/8/2010	2,58,960.00	0.00	2,58,960.00
500000000023	Lap top for Mr.Sujit kuar at site	6/19/2010	47,947.00	0.00	47,947.00
500000000013	LCD Monitor for chandigarh office	6/22/2010	7,481.00	0.00	7,481.00
400000000032	Purchase of Garmin Make GPS Model GP5MAP76csx	6/22/2010	29,120.00	0.00	29,120.00
400000000053	Split AC	6/24/2010	42,400.00	0.00	42,400.00
600000000036	Refrigrator	6/24/2010	18,000.00	0.00	18,000.00
400000000082	DVD Player	6/24/2010	1,850.00	0.00	1,850.00
500000000017	Computer for gurgaon office	6/25/2010	33,917.00	0.00	33,917.00
400000000052	Window AC 1.5 tonnes	6/29/2010	51,999.00	0.00	51,999.00
500000000015	Laser printer for gurgaon office	6/30/2010	23,800.00	0.00	23,800.00
600000000035	LC Microwaven	7/8/2010	5,210.00	0.00	5,210.00
400000000060	Black berry for Mr.Pradeep Lenka	7/8/2010	24,000.00	0.00	24,000.00
400000000081	LCD TV	7/8/2010	82,620.00	0.00	82,620.00
500000000011	HP Laserjet M 1213 NF for gurgaon office	7/9/2010	14,499.00	0.00	14,499.00
500000000016	Lap top for Mr.Someswara bhoopal	7/13/2010	49,200.00	0.00	49,200.00
600000000033	Water purifiers for 2nd guest house	7/13/2010	13,000.00	0.00	13,000.00
500000000014	Laser printer	7/16/2010	5,950.00	0.00	5,950.00
300000000020	UPS for video conference	7/23/2010	29,750.00	0.00	29,750.00
400000000028	Flying inset killer for office	7/24/2010	5,050.00	0.00	5,050.00
400000000061	Black berry for Mr.Rahul Agrwal	7/26/2010	24,000.00	0.00	24,000.00
600000000034	Safe Cash Box	7/26/2010	3,800.00	0.00	3,800.00
500000000018	Desktops for gurgaon office	7/27/2010	66,732.00	0.00	66,732.00
500000000020	Desktops for gurgaon office	7/27/2010	33,366.00	0.00	33,366.00



Asset	Asset description	Capitalized on	APC FV start	Acquisition	Current APC
300000000022	Stebliizer	7/28/2010	5,100.00	0.00	5,100.00
600000000038	Partion glass for 1t guest house	8/1/2010	10,000.00	0.00	10,000.00
400000000029	Canon IR 2520 copier & net work printer	8/3/2010	95,472.00	0.00	95,472.00
400000000047	Purchase of AC's for site office	8/4/2010	73,403.00	0.00	73,403.00
400000000048	Stebliizers	8/4/2010	7,200.00	0.00	7,200.00
600000000039	Tabel for video conference	8/4/2010	4,000.00	0.00	4,000.00
600000000037	Tables for engineers hostel	8/5/2010	22,500.00	0.00	22,500.00
500000000019	Laptop for Mr. Rahul Agrwal	8/6/2010	69,197.00	0.00	69,197.00
300000000021	Electrical enery meeter	8/9/2010	3,999.00	0.00	3,999.00
500000000025	Laser printer for gurgaon office	8/17/2010	5,950.00	0.00	5,950.00
700000000004	Toyota motor car for Mr.Someswara Bhoopal	8/19/2010	20,30,186.00	0.00	20,30,186.00
500000000027	Lap tops	8/28/2010	98,619.00	0.00	98,619.00
500000000026	Desktop for gurgaon office	9/1/2010	33,366.00	0.00	33,366.00
300000000031	Stabliizers	9/13/2010	1,500.00	0.00	1,500.00
600000000048	Chairs	9/13/2010	8,008.00	0.00	8,008.00
600000000049	Fans	9/13/2010	3,900.00	0.00	3,900.00
600000000050	Almara	9/13/2010	3,200.00	0.00	3,200.00
600000000040	Bindig mechine for gurgaon office	9/16/2010	10,687.00	0.00	10,687.00
500000000021	Desktops for site office	9/19/2010	3,33,660.00	0.00	3,33,660.00
400000000054	Split AC	9/22/2010	2,17,321.00	0.00	2,17,321.00
400000000055	Air Conditioners,split	9/22/2010	2,10,177.00	0.00	2,10,177.00
600000000044	Tread mill for guest house	9/22/2010	43,160.00	0.00	43,160.00
600000000041	Office Tables	9/24/2010	5,85,336.00	0.00	5,85,336.00
600000000042	Office furniture (visitors chairs)	9/24/2010	99,987.00	0.00	99,987.00
600000000043	Office furniture,conference and staff chairs)	9/24/2010	3,05,647.00	0.00	3,05,647.00
400000000031	Canon Digital Copier	9/28/2010	3,27,600.00	0.00	3,27,600.00
600000000045	Office furniture (Old)	9/30/2010	8,60,687.00	0.00	8,60,687.00
300000000029	Stebliizer for office	10/5/2010	40,246.00	0.00	40,246.00
600000000047	Chairs	10/8/2010	25,760.00	0.00	25,760.00
300000000023	Bryser	10/9/2010	5,500.00	0.00	5,500.00
500000000022	Desktop for Mr.Jagan mohan rao	10/14/2010	8,312.00	0.00	8,312.00
500000000028	Desktops for head office	10/15/2010	1,33,463.00	0.00	1,33,463.00
600000000046	Wooden boxes	10/20/2010	5,600.00	0.00	5,600.00
400000000084	LCD for gurgaon office	10/22/2010	52,200.00	0.00	52,200.00
300000000024	Electrical water heaters	11/10/2010	34,203.00	0.00	34,203.00



Asset	Asset description	Capitalized on	APC FY start	Acquisition	Current APC
600000000051	Wooden beds for enginee. Hostel	11/10/2010	17,500.00	0.00	17,500.00
300000000030	UPS for server	11/19/2010	2,04,000.00	0.00	2,04,000.00
500000000024	LCD monitors	11/20/2010	11,856.00	0.00	11,856.00
400000000062	Wireless phones	11/24/2010	2,39,190.00	0.00	2,39,190.00
800000000004	Autodesk software	11/26/2010	4,36,740.00	0.00	4,36,740.00
500000000035	Desktop	12/1/2010	33,366.00	0.00	33,366.00
500000000029	Desktops for site office	12/2/2010	3,33,657.00	0.00	3,33,657.00
600000000052	RO Water Purifier	12/2/2010	13,600.00	0.00	13,600.00
300000000025	Electrical water heaters	12/3/2010	48,250.00	0.00	48,250.00
600000000054	Almara	12/3/2010	12,400.00	0.00	12,400.00
300000000026	Electrical water heaters	12/6/2010	31,100.00	0.00	31,100.00
500000000033	Canon Ink tank	12/8/2010	38,772.00	0.00	38,772.00
600000000055	Cupboards & study tables and other mis.furniture	12/10/2010	28,400.00	0.00	28,400.00
500000000030	Monitors	12/15/2010	17,784.00	0.00	17,784.00
600000000053	Almara	12/21/2010	9,550.00	0.00	9,550.00
500000000031	Desktop	12/23/2010	33,366.00	0.00	33,366.00
500000000036	Dell Desktop	12/23/2010	33,366.00	0.00	33,366.00
400000000086	Television	12/24/2010	5,500.00	0.00	5,500.00
600000000056	Tables	12/24/2010	7,500.00	0.00	7,500.00
300000000027	Infrared Thermameeter for Med.Dep	1/1/2011	14,798.00	0.00	14,798.00
600000000058	beds	1/3/2011	3,500.00	0.00	3,500.00
600000000059	Table	1/3/2011	3,000.00	0.00	3,000.00
400000000085	Television	1/7/2011	11,000.00	0.00	11,000.00
500000000032	Desktop	1/12/2011	33,366.00	0.00	33,366.00
600000000060	Steel rack	1/15/2011	10,522.00	0.00	10,522.00
600000000061	Beds	1/17/2011	7,000.00	0.00	7,000.00
600000000062	Dining Table	1/19/2011	15,500.00	0.00	15,500.00
500000000034	Desktop	1/19/2011	33,366.00	0.00	33,366.00
600000000063	Cupboard	1/20/2011	17,000.00	0.00	17,000.00
600000000064	Centre Table	1/27/2011	5,200.00	0.00	5,200.00
600000000065	Wooden Frame	1/27/2011	450.00	0.00	450.00
600000000066	Bench	1/28/2011	1,800.00	0.00	1,800.00
700000000005	I-10 car (Inc Regn.Charges)	1/28/2011	6,67,204.00	0.00	6,67,204.00
400000000030	Biomatric Attendance Mechine	1/28/2011	26,415.00	0.00	26,415.00
210000000001	Insulated Bnk House	2/1/2011	2,51,700.00	0.00	2,51,700.00



Asset	Asset description	Capitalized on	APC FV start	Acquisition	Current APC
40000000063	Nokia Phone for MD's Office	2/1/2011	46,000.00	46,000.00	0.00
40000000064	ipads for MD's Office	2/2/2011	69,800.00	69,800.00	0.00
40000000066	ipads for Mr.Someswara Bhoopal	2/2/2011	69,800.00	69,800.00	0.00
60000000067	Cupboard	2/8/2011	17,000.00	17,000.00	0.00
60000000068	Dinning Table	2/12/2011	15,500.00	15,500.00	0.00
60000000069	Cupboard	2/13/2011	10,400.00	10,400.00	0.00
21000000002	Insulated Bunk House	2/15/2011	2,51,700.00	2,51,700.00	0.00
60000000071	Office Furniture	2/17/2011	87,588.00	87,588.00	0.00
60000000070	Chairs	2/22/2011	3,200.00	3,200.00	0.00
60000000078	Water Purifier	2/22/2011	13,600.00	13,600.00	0.00
300000000028	Energy Meeter	3/9/2011	2,687.00	2,687.00	0.00
70000000006	Tractor	3/10/2011	5,98,470.00	5,98,470.00	0.00
40000000065	Telephone Extensions	3/11/2011	12,000.00	12,000.00	0.00
30000000032	LED Lights for office	4/1/2011	3,08,978.00	3,08,978.00	0.00
30000000032	Water heaters for corporate office	4/1/2011	16,600.00	16,600.00	0.00
50000000037	Laptop for Mr.Vikram	4/2/2011	51,440.00	51,440.00	0.00
60000000081	Key box	4/14/2011	1,600.00	1,600.00	0.00
60000000080	Cupboard	4/15/2011	6,000.00	6,000.00	0.00
60000000082	Chairs for gurgaon office	4/19/2011	8,07,500.00	8,07,500.00	0.00
30000000034	UPS	4/20/2011	10,000.00	10,000.00	0.00
50000000038	Desktops	4/22/2011	1,49,760.00	1,49,760.00	0.00
50000000039	Printers	4/22/2011	63,648.00	63,648.00	0.00
40000000067	Telephone instuments for gurgaon office	4/28/2011	15,080.00	15,080.00	0.00
60000000083	Angale Racks	4/29/2011	13,426.00	13,426.00	0.00
60000000085	Almara	5/3/2011	15,600.00	15,600.00	0.00
60000000084	Mattress	5/10/2011	29,400.00	29,400.00	0.00
50000000040	Desktops	5/11/2011	1,98,540.00	1,98,540.00	0.00
50000000044	Laptop	5/20/2011	51,440.00	51,440.00	0.00
40000000033	Water Cooler	5/23/2011	34,100.00	34,100.00	0.00
30000000035	Inverters	5/24/2011	52,650.00	52,650.00	0.00
60000000086	Cupboard	5/24/2011	17,000.00	17,000.00	0.00
40000000034	TV Trolley	5/26/2011	2,400.00	2,400.00	0.00
40000000035	Refrigrator	5/26/2011	8,200.00	8,200.00	0.00
40000000036	Grinder	5/26/2011	2,200.00	2,200.00	0.00
40000000037	Water Purifier	5/26/2011	14,200.00	14,200.00	0.00



Asset	Asset description	Capitalized on	APC FY start	Acquisition	Current APC
40000000090	Television	5/26/2011	11,180.00	0.00	11,180.00
40000000091	Television	5/26/2011	6,800.00	0.00	6,800.00
50000000042	Dell Desktop	5/26/2011	33,090.00	0.00	33,090.00
60000000068	Chairs	5/27/2011	4,32,163.19	0.00	4,32,163.19
40000000056	Air Conditioners	5/30/2011	3,08,880.00	0.00	3,08,880.00
40000000057	Air Conditioners	6/1/2011	3,65,040.00	0.00	3,65,040.00
40000000068	Black berry for Mr.A.K.Mishra	6/8/2011	19,000.00	0.00	19,000.00
50000000041	Canon Laser Jet Printer	6/15/2011	45,990.00	0.00	45,990.00
70000000007	Bike	6/18/2011	44,913.00	0.00	44,913.00
40000000058	Air Conditioners	7/2/2011	84,240.00	0.00	84,240.00
60000000095	Tables	7/4/2011	2,37,500.00	0.00	2,37,500.00
60000000090	Artifacts	7/12/2011	7,06,000.00	0.00	7,06,000.00
60000000091	Artifacts	7/13/2011	3,24,100.00	0.00	3,24,100.00
60000000094	Drawing file Cabinet	7/14/2011	34,040.00	0.00	34,040.00
21000000003	Pre Fabricated Bunk House	7/15/2011	1,90,305.00	0.00	1,90,305.00
40000000038	Sony digital photo frame	7/20/2011	5,810.00	0.00	5,810.00
60000000092	Wooden bench	7/20/2011	1,200.00	0.00	1,200.00
40000000069	Black berry for MD	7/20/2011	23,000.00	0.00	23,000.00
80000000005	MY HR Software	7/21/2011	93,755.00	0.00	93,755.00
40000000092	Apple TV	7/25/2011	7,900.00	0.00	7,900.00
50000000045	Dell Desktop	7/27/2011	33,090.00	0.00	33,090.00
60000000089	Visitors Chairs	7/29/2011	70,980.00	0.00	70,980.00
60000000093	Work station with four seating	7/31/2011	50,000.00	0.00	50,000.00
50000000047	Lap Top for Mr.Tyagi	8/3/2011	51,440.00	0.00	51,440.00
50000000043	Printer cum scanner	8/4/2011	9,500.00	0.00	9,500.00
30000000036	Stabilizers	8/18/2011	27,450.00	0.00	27,450.00
60000000098	PVC Chairs	8/18/2011	4,000.00	0.00	4,000.00
60000000096	Chairs	8/20/2011	69,615.00	0.00	69,615.00
60000000097	Steel Racks	8/23/2011	70,288.00	0.00	70,288.00
40000000070	Blach Berry Accessories for MD	8/23/2011	9,088.00	0.00	9,088.00
30000000037	Microoven	8/26/2011	5,800.00	0.00	5,800.00
30000000038	Electrical sran for office	8/31/2011	28,700.00	0.00	28,700.00
40000000039	Office Tables	9/1/2011	4,000.00	0.00	4,000.00
60000000099	Visitors Chairs	9/2/2011	10,238.00	0.00	10,238.00



Asset	Asset description	Capitalized on	APC FV start	Acquisition	Current APC
40000000040	Wall Fans	9/3/2011	3,000.00	0.00	3,000.00
50000000046	Apple Mac Book	9/5/2011	1,23,780.00	0.00	1,23,780.00
800000000000	Primaveera P6 Enterprises	9/7/2011	2,01,775.00	0.00	2,01,775.00
800000000001	Primaveera P6 Upgrades for 1 year	9/7/2011	30,266.00	0.00	30,266.00
800000000002	Primaveera P6 Support & Service for 1 year	9/7/2011	13,512.00	0.00	13,512.00
400000000041	Lawn Mower	9/8/2011	18,990.00	0.00	18,990.00
800000000003	Autodesk Software	9/12/2011	4,46,160.00	0.00	4,46,160.00
400000000042	Water Purifier	9/14/2011	37,500.00	0.00	37,500.00
400000000043	Stebliizer	9/15/2011	2,400.00	0.00	2,400.00
400000000044	Refrigrator	9/19/2011	7,200.00	0.00	7,200.00
400000000093	AV Equipment	9/19/2011	26,95,624.00	0.00	26,95,624.00
600000000101	Executive Chairs	9/28/2011	30,030.00	0.00	30,030.00
600000000100	Coat Hanger Stand	9/29/2011	7,425.00	0.00	7,425.00
500000000048	Desktops	9/30/2011	2,31,630.00	0.00	2,31,630.00
700000000008	Chassis TATA LPT	9/30/2011	11,22,941.00	0.00	11,22,941.00
400000000071	Ipad	10/10/2011	41,900.00	0.00	41,900.00
500000000050	Laptop	10/10/2011	51,440.00	0.00	51,440.00
400000000072	Blackberry Telephone	10/13/2011	19,000.00	0.00	19,000.00
400000000094	Samsund LED	10/31/2011	1,86,656.00	0.00	1,86,656.00
600000000102	Wooden Beds	11/5/2011	40,000.00	0.00	40,000.00
600000000103	Mattress	11/5/2011	14,750.00	0.00	14,750.00
600000000110	PVC Chairs	11/8/2011	4,000.00	0.00	4,000.00
400000000095	Soney Voice Recorder	11/8/2011	12,750.00	0.00	12,750.00
400000000073	Mac Books for Ipad	11/10/2011	4,000.00	0.00	4,000.00
500000000049	Lap Top for Mr.Srinivasa Reddy	11/10/2011	38,000.00	0.00	38,000.00
600000000104	Wooden Beds	11/17/2011	32,000.00	0.00	32,000.00
600000000105	Mattress	11/17/2011	11,800.00	0.00	11,800.00
300000000039	550KVA Copper wound Transformer	11/20/2011	3,83,000.00	0.00	3,83,000.00
300000000040	Heater Blower	11/22/2011	34,922.00	0.00	34,922.00
400000000074	Blackberry Telephone	11/24/2011	20,000.00	0.00	20,000.00
600000000108	Wooden beds	11/27/2011	48,000.00	0.00	48,000.00
600000000111	Steel Almaraha	11/27/2011	22,500.00	0.00	22,500.00
600000000107	Work station	11/28/2011	81,000.00	0.00	81,000.00
600000000109	Wooden stand	11/28/2011	1,200.00	0.00	1,200.00
300000000042	85/25 Double Girder EOT Crane	11/30/2011	1,28,88,166.00	0.00	1,28,88,166.00



Asset	Asset description	Capitalized on	APC FY start	Acquisition	Current APC
300000000044	Energy Metet for EOT Crane	11/30/2011	27,253.00	0.00	27,253.00
400000000096	Video Surveillance System	12/3/2011	11,08,245.00	0.00	11,08,245.00
600000000106	Sofa Set	12/5/2011	2,97,700.00	0.00	2,97,700.00
400000000097	Television	12/7/2011	11,000.00	0.00	11,000.00
600000000115	Almara	12/7/2011	13,500.00	0.00	13,500.00
600000000112	Matress	12/9/2011	40,200.00	0.00	40,200.00
600000000116	Trolley	12/12/2011	2,000.00	0.00	2,000.00
500000000051	Dell Desktop	12/12/2011	33,090.00	0.00	33,090.00
600000000113	Box Bed	12/21/2011	8,000.00	0.00	8,000.00
600000000114	Side Table	12/21/2011	7,800.00	0.00	7,800.00
700000000009	Fire Tender	12/24/2011	16,05,960.00	0.00	16,05,960.00
400000000045	Fire Extinguisher	12/26/2011	67,183.00	0.00	67,183.00
500000000052	Dell Desktop	12/30/2011	33,642.00	0.00	33,642.00
400000000099	Television	1/4/2012	12,000.00	0.00	12,000.00
600000000118	Wooden Box Beds	1/5/2012	24,000.00	0.00	24,000.00
600000000117	Steel Almirah	1/12/2012	14,000.00	0.00	14,000.00
400000000075	Apple I Phone	1/23/2012	57,500.00	0.00	57,500.00
400000000076	Blackberry Head Phone	1/23/2012	6,900.00	0.00	6,900.00
400000000098	Video Surveillance System	1/27/2012	91,755.00	0.00	91,755.00
600000000120	Modular Furniture & Chairs	2/1/2012	13,07,704.00	0.00	13,07,704.00
600000000119	Cupboard	2/3/2012	19,920.00	0.00	19,920.00
600000000121	Revolving Chairs	2/14/2012	61,060.00	0.00	61,060.00
400000000059	Split AC	2/27/2012	27,600.00	0.00	27,600.00
500000000053	Dell Desktop	2/28/2012	34,000.00	0.00	34,000.00
400000000077	Beetel M-77 Telephones	3/1/2012	33,250.00	0.00	33,250.00
400000000046	Xerox Machine	3/2/2012	30,164.00	0.00	30,164.00
600000000122	Work Stations with 4 Seater	3/3/2012	81,000.00	0.00	81,000.00
600000000123	Steel Almirah	3/9/2012	9,000.00	0.00	9,000.00
300000000043	Trolley for Horticulture	3/10/2012	1,42,000.00	0.00	1,42,000.00
600000000125	Cupboard	3/12/2012	19,920.00	0.00	19,920.00
400000000078	Blackberry 9360 Curve	3/15/2012	19,200.00	0.00	19,200.00
500000000054	Lap Top	3/16/2012	47,500.00	0.00	47,500.00
600000000124	PVC Dining Table	3/20/2012	1,500.00	0.00	1,500.00
100000000001	Land and Land Development – Power Project	3/31/2012	1,79,94,22,220.59	0.00	1,79,94,22,220.59
400000000100	LED TV	3/31/2012	82,500.00	0.00	82,500.00



Asset	Asset description	Capitalized on	APC FY start	Acquisition	Current APC
40000000101	AV Cables & Connectors	3/31/2012	84,603.00	84,603.00	0.00
30000000042	Erection Charges (85/25 Double Girder EOT Crane)	4/1/2012	9,21,352.00	9,21,352.00	0.00
50000000076	Canon D520 Laser MFP Printer	4/1/2012	13,600.00	13,600.00	0.00
60000000131	Fulkrum Low Back Chairs	4/1/2012	12,022.50	12,022.50	0.00
60000000132	Fulkrum Low Back Chairs	4/1/2012	12,022.50	12,022.50	0.00
60000000133	Fulkrum Low Back Chairs	4/1/2012	12,022.50	12,022.50	0.00
60000000134	Fulkrum Low Back Chairs	4/1/2012	12,022.50	12,022.50	0.00
60000000135	Fulkrum Low Back Chairs	4/1/2012	12,022.50	12,022.50	0.00
60000000136	Fulkrum Low Back Chairs	4/1/2012	12,022.50	12,022.50	0.00
60000000137	Fulkrum Low Back Chairs	4/1/2012	12,022.50	12,022.50	0.00
60000000138	Fulkrum Low Back Chairs	4/1/2012	12,022.50	12,022.50	0.00
60000000139	Fulkrum Low Back Chairs	4/1/2012	12,022.50	12,022.50	0.00
60000000140	Fulkrum Low Back Chairs	4/1/2012	12,022.50	12,022.50	0.00
60000000141	Tables	4/1/2012	10,534.00	10,534.00	0.00
60000000142	Tables	4/1/2012	10,534.00	10,534.00	0.00
60000000143	Tables	4/1/2012	10,534.00	10,534.00	0.00
60000000144	Tables	4/1/2012	10,534.00	10,534.00	0.00
60000000145	Tables	4/1/2012	10,534.00	10,534.00	0.00
60000000130	Office Work Station	4/12/2012	81,000.00	81,000.00	0.00
40000000260	I POD	4/24/2012	8,900.00	8,900.00	0.00
50000000055	Sony Laptop for Mr.P.K.Gopal	5/3/2012	69,000.00	69,000.00	0.00
50000000056	I PAD for MD's Office	5/7/2012	37,700.00	37,700.00	0.00
40000000102	Digital Camera	5/14/2012	6,200.00	6,200.00	0.00
50000000057	Desktop Computers	6/14/2012	36,456.00	36,456.00	0.00
50000000058	Desktop Computers	6/14/2012	36,456.00	36,456.00	0.00
50000000059	Desktop Computers	6/14/2012	36,456.00	36,456.00	0.00
50000000060	Desktop Computers	6/14/2012	36,456.00	36,456.00	0.00
50000000061	Desktop Computers	6/14/2012	36,456.00	36,456.00	0.00
50000000062	Desktop Computers	6/14/2012	36,456.00	36,456.00	0.00
50000000063	Desktop Computers	6/14/2012	36,456.00	36,456.00	0.00
50000000064	Desktop Computers	6/14/2012	36,456.00	36,456.00	0.00
50000000065	Desktop Computers	6/14/2012	36,456.00	36,456.00	0.00
50000000066	Desktop Computers	6/14/2012	36,456.00	36,456.00	0.00
50000000067	Desktop Computers	6/14/2012	36,456.00	36,456.00	0.00
50000000068	Desktop Computers	6/14/2012	36,456.00	36,456.00	0.00





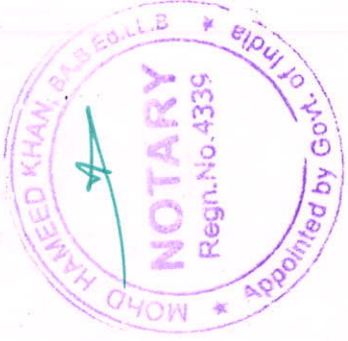
Fixed Assets Register as on 16.04.2016 and as on 31.03.2017

Asset	Asset description	Capitalized on	APC FY start	Acquisition	Current APC
50000000069	Desktop Computers	6/14/2012	36,456.00	0.00	36,456.00
50000000070	Desktop Computers	6/14/2012	36,456.00	0.00	36,456.00
50000000071	Desktop Computers	6/14/2012	36,456.00	0.00	36,456.00
50000000072	Desktop Computers	6/14/2012	36,456.00	0.00	36,456.00
50000000073	Desktop Computers	6/14/2012	36,456.00	0.00	36,456.00
50000000074	Desktop Computers	6/14/2012	36,456.00	0.00	36,456.00
50000000075	Desktop Computers	6/14/2012	36,456.00	0.00	36,456.00
400000000261	Water Purifier (RO 50 LPH)	6/30/2012	37,500.00	0.00	37,500.00
60000000147	Kurlon Matressess	7/2/2012	2,90,162.00	0.00	2,90,162.00
40000000125	1.5 Ton Split AC	7/4/2012	26,766.44	0.00	26,766.44
40000000126	1.5 Ton Split AC	7/4/2012	26,766.44	0.00	26,766.44
40000000127	1.5 Ton Split AC	7/4/2012	26,766.44	0.00	26,766.44
40000000128	1.5 Ton Split AC	7/4/2012	26,766.44	0.00	26,766.44
40000000129	1.5 Ton Split AC	7/4/2012	26,766.44	0.00	26,766.44
40000000130	1.5 Ton Split AC	7/4/2012	26,766.44	0.00	26,766.44
40000000131	1.5 Ton Split AC	7/4/2012	26,766.44	0.00	26,766.44
40000000132	1.5 Ton Split AC	7/4/2012	26,766.44	0.00	26,766.44
40000000133	1.5 Ton Split AC	7/4/2012	26,766.44	0.00	26,766.44
40000000232	32" LCD TV	7/4/2012	20,200.92	0.00	20,200.92
40000000233	32" LCD TV	7/4/2012	20,200.92	0.00	20,200.92
40000000234	32" LCD TV	7/4/2012	20,200.92	0.00	20,200.92
40000000235	32" LCD TV	7/4/2012	20,200.92	0.00	20,200.92
40000000236	32" LCD TV	7/4/2012	20,200.92	0.00	20,200.92
40000000237	32" LCD TV	7/4/2012	20,200.92	0.00	20,200.92
40000000238	32" LCD TV	7/4/2012	20,200.92	0.00	20,200.92
40000000239	32" LCD TV	7/4/2012	20,200.92	0.00	20,200.92
40000000240	32" LCD TV	7/4/2012	20,200.92	0.00	20,200.92
40000000241	32" LCD TV	7/4/2012	20,200.92	0.00	20,200.92
40000000242	32" LCD TV	7/4/2012	20,200.92	0.00	20,200.92
40000000243	32" LCD TV	7/4/2012	20,200.92	0.00	20,200.92
40000000244	32" LCD TV	7/4/2012	20,200.92	0.00	20,200.92
40000000245	32" LCD TV	7/4/2012	20,200.92	0.00	20,200.92
40000000246	32" LCD TV	7/4/2012	20,200.92	0.00	20,200.92
40000000247	32" LCD TV	7/4/2012	20,200.92	0.00	20,200.92

Asset	Asset description	Capitalized on	APC FY start	Acquisition	Current APC
40000000248	32" LCD TV	7/4/2012	20,200.92	20,200.92	20,200.92
40000000249	32" LCD TV	7/4/2012	20,200.92	20,200.92	20,200.92
40000000250	32" LCD TV	7/4/2012	20,200.92	20,200.92	20,200.92
40000000251	32" LCD TV	7/4/2012	20,200.92	20,200.92	20,200.92
40000000252	32" LCD TV	7/4/2012	20,200.92	20,200.92	20,200.92
40000000253	32" LCD TV	7/4/2012	20,200.92	20,200.92	20,200.92
40000000254	32" LCD TV	7/4/2012	20,200.92	20,200.92	20,200.92
40000000255	32" LCD TV	7/4/2012	20,200.92	20,200.92	20,200.92
500000000086	Dell Laptop E4130 - Battery	7/8/2012	0.00	0.00	0.00
40000000226	Panasonic Cordless Phones	7/9/2012	23,940.00	23,940.00	23,940.00
40000000103	RadioGraphy Film Viewer	7/10/2012	9,138.00	9,138.00	9,138.00
60000000161	Office Tables	7/10/2012	56,000.00	56,000.00	56,000.00
40000000105	1.5 Ton Split AC	7/11/2012	26,768.00	26,768.00	26,768.00
40000000256	42" LCD TV	7/11/2012	34,650.00	34,650.00	34,650.00
40000000257	42" LCD TV	7/11/2012	34,650.00	34,650.00	34,650.00
40000000258	Music System	7/11/2012	5,620.00	5,620.00	5,620.00
40000000259	Music System	7/11/2012	5,620.00	5,620.00	5,620.00
40000000262	Washing Machine	7/11/2012	18,600.00	18,600.00	18,600.00
40000000106	1.5 Ton Split AC	7/12/2012	26,766.53	26,766.53	26,766.53
40000000107	1.5 Ton Split AC	7/12/2012	26,766.53	26,766.53	26,766.53
40000000108	1.5 Ton Split AC	7/12/2012	26,766.53	26,766.53	26,766.53
40000000109	1.5 Ton Split AC	7/12/2012	26,766.53	26,766.53	26,766.53
40000000110	1.5 Ton Split AC	7/12/2012	26,766.53	26,766.53	26,766.53
40000000111	1.5 Ton Split AC	7/12/2012	26,766.53	26,766.53	26,766.53
40000000112	1.5 Ton Split AC	7/12/2012	26,766.53	26,766.53	26,766.53
40000000113	1.5 Ton Split AC	7/12/2012	26,766.53	26,766.53	26,766.53
40000000114	1.5 Ton Split AC	7/12/2012	26,766.53	26,766.53	26,766.53
40000000115	1.5 Ton Split AC	7/12/2012	26,766.53	26,766.53	26,766.53
40000000116	1.5 Ton Split AC	7/12/2012	26,766.53	26,766.53	26,766.53
40000000117	1.5 Ton Split AC	7/12/2012	26,766.53	26,766.53	26,766.53
40000000118	1.5 Ton Split AC	7/12/2012	26,766.53	26,766.53	26,766.53
40000000119	1.5 Ton Split AC	7/12/2012	26,766.53	26,766.53	26,766.53
40000000120	1.5 Ton Split AC	7/12/2012	26,766.53	26,766.53	26,766.53
40000000121	1.5 Ton Split AC	7/12/2012	26,766.53	26,766.53	26,766.53
40000000122	1.5 Ton Split AC	7/12/2012	26,766.53	26,766.53	26,766.53



Asset	Asset description	Capitalized on	APC FY start	Acquisition	Current APC
400000000123	1.5 Ton Split AC	7/12/2012	26,766.53	26,766.53	0.00
400000000124	1.5 Ton Split AC	7/12/2012	26,766.53	26,766.53	0.00
600000000146	4 Drawer Fire Resistant Filing Cabinet	7/14/2012	93,575.00	93,575.00	0.00
400000000273	Fire Extinguisher	7/18/2012	38,937.00	38,937.00	0.00
400000000137	Split AC	7/24/2012	22,740.90	22,740.90	0.00
400000000138	Split AC	7/24/2012	22,740.90	22,740.90	0.00
400000000139	Split AC	7/24/2012	22,740.90	22,740.90	0.00
400000000140	Split AC	7/24/2012	22,740.90	22,740.90	0.00
400000000141	Split AC	7/24/2012	22,740.90	22,740.90	0.00
400000000142	Split AC	7/24/2012	22,740.90	22,740.90	0.00
400000000143	Split AC	7/24/2012	22,740.90	22,740.90	0.00
400000000144	Split AC	7/24/2012	22,740.90	22,740.90	0.00
400000000145	Split AC	7/24/2012	22,740.90	22,740.90	0.00
400000000146	Split AC	7/24/2012	22,740.90	22,740.90	0.00
400000000134	Split AC	7/24/2012	21,400.00	21,400.00	0.00
400000000135	Split AC	7/25/2012	22,741.00	22,741.00	0.00
400000000136	Split AC	7/25/2012	22,741.00	22,741.00	0.00
600000000159	Work Stations	7/27/2012	27,000.00	27,000.00	0.00
600000000160	Work Stations	7/27/2012	27,000.00	27,000.00	0.00
400000000225	Blackberry	7/31/2012	24,000.00	24,000.00	0.00
400000000263	Voltas Water Cooler with Stabilizer	7/31/2012	40,250.00	40,250.00	0.00
400000000264	Deep Freezer (400 Lts)	7/31/2012	25,300.00	25,300.00	0.00
500000000083	Canon Ink Tanks	8/2/2012	11,077.67	11,077.67	0.00
500000000084	Canon Ink Tanks	8/2/2012	11,077.67	11,077.67	0.00
500000000085	Canon Ink Tanks	8/2/2012	11,077.67	11,077.67	0.00
600000000148	Godrej KD Plain with 4 shelves	8/4/2012	12,254.67	12,254.67	0.00
600000000149	Godrej KD Plain with 4 shelves	8/4/2012	12,254.67	12,254.67	0.00
600000000150	Godrej KD Plain with 4 shelves	8/4/2012	12,254.67	12,254.67	0.00
300000000045	DG Set for Field Hostel	8/6/2012	10,24,292.00	10,24,292.00	0.00
600000000204	Revolving Chairs	8/8/2012	30,830.00	30,830.00	0.00
600000000153	Table	8/9/2012	10,878.00	10,878.00	0.00
600000000154	Medium Back Chairs	8/9/2012	7,099.00	7,099.00	0.00
600000000155	Medium Back Chairs	8/9/2012	7,099.00	7,099.00	0.00
600000000156	Medium Back Chairs	8/9/2012	7,099.00	7,099.00	0.00
600000000157	Medium Back Chairs	8/9/2012	7,099.00	7,099.00	0.00



Asset	Asset description	Capitalized on	APC FY start	Acquisition	Current APC
600000000158	Medium Back Chairs	8/9/2012	7,099.00		
400000000265	Aquaguard Commercial RO Water Purifier	8/10/2012	1,77,816.00		
400000000148	Split AC	8/11/2012	29,595.38		
400000000149	Split AC	8/11/2012	29,595.38		
400000000150	Split AC	8/11/2012	29,595.38		
400000000151	Split AC	8/11/2012	29,595.38		
400000000152	Split AC	8/11/2012	29,595.38		
400000000153	Split AC	8/11/2012	29,595.38		
400000000154	Split AC	8/11/2012	29,595.38		
400000000155	Split AC	8/11/2012	29,595.38		
400000000156	Split AC	8/11/2012	29,595.38		
400000000157	Split AC	8/11/2012	29,595.38		
400000000158	Split AC	8/11/2012	29,595.38		
400000000159	Split AC	8/11/2012	29,595.38		
400000000160	Split AC	8/11/2012	29,595.38		
400000000161	Split AC	8/11/2012	29,595.38		
400000000162	Split AC	8/11/2012	29,595.38		
400000000163	Split AC	8/11/2012	29,595.38		
400000000164	Split AC	8/11/2012	29,595.38		
400000000165	Split AC	8/11/2012	29,595.38		
400000000166	Split AC	8/11/2012	29,595.38		
400000000167	Split AC	8/11/2012	29,595.38		
400000000168	Split AC	8/11/2012	29,595.38		
400000000169	Split AC	8/11/2012	29,595.38		
400000000170	Split AC	8/11/2012	29,595.38		
400000000171	Split AC	8/11/2012	29,595.38		
400000000266	Lockout & Tag out Equipments	8/11/2012	1,19,764.00		
400000000267	Refrigerator	8/14/2012	22,695.00		
400000000268	Microwave Oven	8/14/2012	9,955.00		
400000000147	Stabilizers for Split AC	8/16/2012	66,407.00		
600000000182	Single Wooden Beds	8/17/2012	2,20,220.00		
400000000223	Stabilizers for Split AC	8/18/2012	26,400.00		
600000000162	3 Door Almirah With Mirror	8/18/2012	10,400.00		
600000000163	3 Door Almirah With Mirror	8/18/2012	10,400.00		
600000000164	3 Door Almirah With Mirror	8/18/2012	10,400.00		





Fixed Assets Register as on 16.04.2016 and as on 31.03.2017

Asset	Asset description	Capitalized on	APC FY start	Acquisition	Current APC
60000000165	3 Door AlmiraH With Mirror	8/18/2012	10,400.00	10,400.00	0.00
60000000166	3 Door AlmiraH With Mirror	8/18/2012	10,400.00	10,400.00	0.00
60000000167	3 Door AlmiraH With Mirror	8/18/2012	10,400.00	10,400.00	0.00
60000000168	3 Door AlmiraH With Mirror	8/18/2012	10,400.00	10,400.00	0.00
60000000169	3 Door AlmiraH With Mirror	8/18/2012	10,400.00	10,400.00	0.00
60000000170	3 Door AlmiraH With Mirror	8/18/2012	10,400.00	10,400.00	0.00
60000000171	3 Door AlmiraH With Mirror	8/18/2012	10,400.00	10,400.00	0.00
60000000205	Revolving Chairs	8/18/2012	7,503.20	7,503.20	0.00
60000000206	Revolving Chairs	8/18/2012	7,503.20	7,503.20	0.00
60000000207	Revolving Chairs	8/18/2012	7,503.20	7,503.20	0.00
60000000208	Revolving Chairs	8/18/2012	7,503.20	7,503.20	0.00
60000000209	Revolving Chairs	8/18/2012	7,503.20	7,503.20	0.00
60000000183	Single Wooden Beds	8/19/2012	1,10,110.00	1,10,110.00	0.00
60000000184	Chimney Hood & Kitchen Items	8/19/2012	1,45,672.00	1,45,672.00	0.00
60000000172	3 Door AlmiraH Without Mirror	8/20/2012	11,200.00	11,200.00	0.00
60000000173	3 Door AlmiraH Without Mirror	8/20/2012	11,200.00	11,200.00	0.00
60000000174	3 Door AlmiraH Without Mirror	8/20/2012	11,200.00	11,200.00	0.00
60000000175	3 Door AlmiraH Without Mirror	8/20/2012	11,200.00	11,200.00	0.00
60000000176	3 Door AlmiraH Without Mirror	8/20/2012	11,200.00	11,200.00	0.00
60000000177	3 Door AlmiraH Without Mirror	8/20/2012	11,200.00	11,200.00	0.00
60000000178	3 Door AlmiraH Without Mirror	8/20/2012	11,200.00	11,200.00	0.00
60000000179	3 Door AlmiraH Without Mirror	8/20/2012	11,200.00	11,200.00	0.00
60000000180	3 Door AlmiraH Without Mirror	8/20/2012	11,200.00	11,200.00	0.00
60000000181	3 Door AlmiraH Without Mirror	8/20/2012	11,200.00	11,200.00	0.00
500000000077	Canon LBP Laser Printer	8/21/2012	9,500.00	9,500.00	0.00
500000000087	Canon Printer cum Scanner	8/23/2012	18,600.00	18,600.00	0.00
600000000151	High Back Chairs	8/23/2012	7,328.00	7,328.00	0.00
600000000152	High Back Chairs	8/23/2012	7,328.00	7,328.00	0.00
400000000172	Split AC	8/24/2012	31,012.73	31,012.73	0.00
400000000173	Split AC	8/24/2012	31,012.73	31,012.73	0.00
400000000174	Split AC	8/24/2012	31,012.73	31,012.73	0.00
400000000175	Split AC	8/24/2012	31,012.73	31,012.73	0.00
400000000176	Split AC	8/24/2012	31,012.73	31,012.73	0.00
400000000177	Split AC	8/24/2012	31,012.73	31,012.73	0.00
400000000178	Split AC	8/24/2012	31,012.73	31,012.73	0.00

Asset	Asset description	Capitalized on	APC FY start	Acquisition	Current APC
400000000179	Split AC	8/24/2012	31,012.73	31,012.73	0.00
400000000180	Split AC	8/24/2012	31,012.73	31,012.73	0.00
400000000181	Split AC	8/24/2012	31,012.73	31,012.73	0.00
400000000182	Split AC	8/24/2012	31,012.73	31,012.73	0.00
400000000183	Split AC	8/24/2012	31,012.73	31,012.73	0.00
400000000184	Split AC	8/24/2012	31,012.73	31,012.73	0.00
400000000185	Split AC	8/24/2012	31,012.73	31,012.73	0.00
400000000186	Split AC	8/24/2012	31,012.73	31,012.73	0.00
400000000187	Split AC	8/24/2012	31,012.73	31,012.73	0.00
400000000188	Split AC	8/24/2012	31,012.73	31,012.73	0.00
400000000189	Split AC	8/24/2012	31,012.73	31,012.73	0.00
400000000190	Split AC	8/24/2012	31,012.73	31,012.73	0.00
400000000191	Split AC	8/24/2012	31,012.73	31,012.73	0.00
400000000192	Split AC	8/24/2012	31,012.73	31,012.73	0.00
400000000193	Split AC	8/24/2012	31,012.73	31,012.73	0.00
400000000194	Split AC	8/24/2012	31,012.73	31,012.73	0.00
400000000195	Split AC	8/24/2012	31,012.73	31,012.73	0.00
400000000196	Split AC	8/24/2012	31,012.73	31,012.73	0.00
400000000197	Split AC	8/24/2012	31,012.73	31,012.73	0.00
400000000198	Split AC	8/24/2012	31,012.73	31,012.73	0.00
400000000199	Split AC	8/24/2012	31,012.73	31,012.73	0.00
400000000200	Split AC	8/24/2012	31,012.73	31,012.73	0.00
400000000201	Split AC	8/24/2012	31,012.73	31,012.73	0.00
400000000202	Split AC	8/24/2012	31,012.73	31,012.73	0.00
400000000203	Split AC	8/24/2012	31,012.73	31,012.73	0.00
400000000204	Split AC	8/24/2012	31,012.73	31,012.73	0.00
400000000205	Split AC	8/24/2012	31,012.73	31,012.73	0.00
400000000206	Split AC	8/24/2012	31,012.73	31,012.73	0.00
400000000207	Split AC	8/24/2012	31,012.73	31,012.73	0.00
400000000208	Split AC	8/24/2012	31,012.73	31,012.73	0.00
400000000209	Split AC	8/24/2012	31,012.73	31,012.73	0.00
400000000210	Split AC	8/24/2012	31,012.73	31,012.73	0.00
400000000211	Split AC	8/24/2012	31,012.73	31,012.73	0.00
400000000231	Apple I Phone 4 - 16 GB	8/25/2012	19,000.00	19,000.00	0.00
600000000230	Loto Lock out Box Cabinet -24 Lockers	8/25/2012	2,33,690.00	2,33,690.00	0.00





Fixed Assets Register as on 16.04.2016 and as on 31.03.2017

Asset	Asset description	Capitalized on	APC FY start	Acquisition	Current APC
60000000185	3 Door Almirah With Mirror	8/27/2012	11,200.00	11,200.00	0.00
60000000186	3 Door Almirah With Mirror	8/27/2012	11,200.00	11,200.00	0.00
60000000187	3 Door Almirah With Mirror	8/27/2012	11,200.00	11,200.00	0.00
60000000188	3 Door Almirah With Mirror	8/27/2012	11,200.00	11,200.00	0.00
60000000189	3 Door Almirah With Mirror	8/27/2012	11,200.00	11,200.00	0.00
60000000190	3 Door Almirah With Mirror	8/27/2012	11,200.00	11,200.00	0.00
60000000191	3 Door Almirah With Mirror	8/27/2012	11,200.00	11,200.00	0.00
60000000192	3 Door Almirah With Mirror	8/27/2012	11,200.00	11,200.00	0.00
60000000193	3 Door Almirah With Mirror	8/27/2012	11,200.00	11,200.00	0.00
40000000269	Insect Killer	8/31/2012	6,600.00	6,600.00	0.00
60000000231	Lotu Lock out Box Cabinet -12 Lockers	8/31/2012	92,730.00	92,730.00	0.00
60000000194	3 Door Almirah With Mirror	9/3/2012	11,200.00	11,200.00	0.00
60000000195	3 Door Almirah With Mirror	9/3/2012	11,200.00	11,200.00	0.00
60000000196	3 Door Almirah With Mirror	9/3/2012	11,200.00	11,200.00	0.00
60000000197	3 Door Almirah With Mirror	9/3/2012	11,200.00	11,200.00	0.00
60000000198	3 Door Almirah Without Mirror	9/3/2012	10,400.00	10,400.00	0.00
60000000199	3 Door Almirah Without Mirror	9/3/2012	10,400.00	10,400.00	0.00
60000000200	3 Door Almirah Without Mirror	9/3/2012	10,400.00	10,400.00	0.00
60000000201	3 Door Almirah Without Mirror	9/3/2012	10,400.00	10,400.00	0.00
60000000202	3 Door Almirah Without Mirror	9/3/2012	10,400.00	10,400.00	0.00
60000000203	Kurion Matresses	9/3/2012	1,65,206.00	1,65,206.00	0.00
50000000078	HP Desktops	9/4/2012	33,800.00	33,800.00	0.00
50000000079	HP Desktops	9/4/2012	33,800.00	33,800.00	0.00
50000000080	HP Desktops	9/4/2012	33,800.00	33,800.00	0.00
50000000081	HP Desktops	9/4/2012	33,800.00	33,800.00	0.00
50000000082	HP Desktops	9/4/2012	33,800.00	33,800.00	0.00
60000000219	Single Wooden Beds	9/13/2012	2,40,240.00	2,40,240.00	0.00
60000000220	Single Wooden Beds	9/13/2012	1,10,642.40	1,10,642.40	0.00
60000000210	Almirah With Mirror	9/17/2012	11,200.00	11,200.00	0.00
60000000211	Almirah With Mirror	9/17/2012	11,200.00	11,200.00	0.00
60000000212	Almirah With Mirror	9/17/2012	11,200.00	11,200.00	0.00
60000000213	Almirah With Mirror	9/17/2012	11,200.00	11,200.00	0.00
60000000214	Almirah Without Mirror	9/17/2012	10,400.00	10,400.00	0.00
60000000215	Almirah Without Mirror	9/17/2012	10,400.00	10,400.00	0.00
60000000216	Almirah Without Mirror	9/17/2012	10,400.00	10,400.00	0.00

Fixed Assets Register as on 16.04.2016 and as on 31.03.2017

Asset	Asset description	Capitalized on	APC FY start	Acquisition	Current APC
60000000217	Almirah Without Mirror	9/17/2012	10,400.00	10,400.00	10,400.00
60000000218	Almirah Without Mirror	9/17/2012	10,400.00	10,400.00	10,400.00
40000000212	1.5 Ton Split AC	9/21/2012	26,767.00	26,767.00	26,767.00
40000000213	1.5 Ton Split AC	9/21/2012	26,767.00	26,767.00	26,767.00
40000000214	1.5 Ton Split AC	9/21/2012	26,767.00	26,767.00	26,767.00
40000000215	1.5 Ton Split AC	9/21/2012	26,767.00	26,767.00	26,767.00
40000000216	1.5 Ton Split AC	9/21/2012	26,767.00	26,767.00	26,767.00
40000000217	1.5 Ton Split AC	9/21/2012	26,767.00	26,767.00	26,767.00
40000000218	1.5 Ton Split AC	9/21/2012	26,767.00	26,767.00	26,767.00
40000000219	1.5 Ton Split AC	9/21/2012	26,767.00	26,767.00	26,767.00
40000000220	1.5 Ton Split AC	9/21/2012	26,767.00	26,767.00	26,767.00
40000000221	1.5 Ton Split AC	9/21/2012	26,767.00	26,767.00	26,767.00
40000000222	1.5 Ton Split AC	9/21/2012	26,767.00	26,767.00	26,767.00
40000000270	Room Heaters	9/25/2012	68,079.00	68,079.00	68,079.00
60000000232	Study Tables	9/27/2012	1,02,870.00	1,02,870.00	1,02,870.00
40000000272	Washing Machine	9/30/2012	18,579.00	18,579.00	18,579.00
60000000221	Almirah With Mirror	10/3/2012	11,200.00	11,200.00	11,200.00
60000000222	Almirah With Mirror	10/3/2012	11,200.00	11,200.00	11,200.00
60000000223	Almirah With Mirror	10/3/2012	11,200.00	11,200.00	11,200.00
60000000224	Almirah Without Mirror	10/3/2012	10,400.00	10,400.00	10,400.00
60000000225	Almirah Without Mirror	10/3/2012	10,400.00	10,400.00	10,400.00
60000000226	Almirah Without Mirror	10/3/2012	10,400.00	10,400.00	10,400.00
60000000227	Almirah Without Mirror	10/3/2012	10,400.00	10,400.00	10,400.00
60000000228	Almirah Without Mirror	10/3/2012	10,400.00	10,400.00	10,400.00
60000000229	Almirah Without Mirror	10/3/2012	10,400.00	10,400.00	10,400.00
60000000234	Almirah With Mirror	10/12/2012	11,200.00	11,200.00	11,200.00
60000000235	Almirah With Mirror	10/12/2012	11,200.00	11,200.00	11,200.00
60000000236	Almirah Without Mirror	10/12/2012	10,400.00	10,400.00	10,400.00
60000000237	Almirah Without Mirror	10/12/2012	10,400.00	10,400.00	10,400.00
60000000238	Almirah Without Mirror	10/12/2012	10,400.00	10,400.00	10,400.00
60000000239	Almirah Without Mirror	10/12/2012	10,400.00	10,400.00	10,400.00
60000000240	Almirah Without Mirror	10/12/2012	10,400.00	10,400.00	10,400.00
60000000241	Almirah Without Mirror	10/12/2012	10,400.00	10,400.00	10,400.00
60000000242	Lockout Padlocks	10/15/2012	31,373.00	31,373.00	31,373.00
60000000244	Cupboard 5*4	10/15/2012	8,300.00	8,300.00	8,300.00



Asset	Asset description	Capitalized on	APC FY start	Acquisition	Current APC
600000000245	Cupboard 5*4'	10/15/2012	8,300.00	0.00	8,300.00
600000000246	Cupboard 8*3'	10/15/2012	9,960.00	0.00	9,960.00
600000000247	Cupboard 8*3'	10/15/2012	9,960.00	0.00	9,960.00
400000000271	Electronic Data Processor	10/15/2012	1,38,000.00	0.00	1,38,000.00
400000000227	Telephones	10/19/2012	70,612.50	0.00	70,612.50
600000000248	Work Stations	10/19/2012	70,612.50	0.00	70,612.50
500000000088	Dell 1320 - Battery	10/29/2012	0.00	0.00	0.00
600000000233	Corner Shelf Glass	10/31/2012	9,590.00	0.00	9,590.00
600000000243	Cushion Chairs	11/5/2012	62,667.00	0.00	62,667.00
600000000254	Iron Racks	11/29/2012	71,438.00	0.00	71,438.00
600000000255	Iron Racks	11/29/2012	11,430.00	0.00	11,430.00
600000000249	Steel Racks	11/30/2012	16,250.00	0.00	16,250.00
400000000229	Mobile Accessories	12/11/2012	9,975.00	0.00	9,975.00
400000000224	Split AC inc of installation cost	12/12/2012	55,170.00	0.00	55,170.00
600000000250	Fulkrum High Back Chair	12/13/2012	20,610.00	0.00	20,610.00
600000000251	Fulkrum Low Back Chairs	12/13/2012	12,595.00	0.00	12,595.00
600000000252	Fulkrum Low Back Chairs	12/13/2012	12,595.00	0.00	12,595.00
600000000253	Fulkrum Low Back Chairs	12/13/2012	12,595.00	0.00	12,595.00
400000000230	Backberry Mobile Accessories	12/26/2012	3,350.00	0.00	3,350.00
100000000003	Land and Land Development - Power Project	12/31/2012	1,94,87,710.00	0.00	1,94,87,710.00
100000000004	Land and Land Development - Power Project	12/31/2012	19,81,600.00	0.00	19,81,600.00
100000000005	Land Development - Power Project	12/31/2012	3,25,94,607.18	0.00	3,25,94,607.18
5000000000089	Canon Drum NPG-51	12/31/2012	18,095.00	0.00	18,095.00
600000000256	Steel Almirah	12/31/2012	12,025.00	0.00	12,025.00
600000000257	Steel Almirah	12/31/2012	12,025.00	0.00	12,025.00
600000000258	Steel Almirah	12/31/2012	12,025.00	0.00	12,025.00
600000000259	Steel Almirah	12/31/2012	12,025.00	0.00	12,025.00
600000000260	Steel Almirah	12/31/2012	12,025.00	0.00	12,025.00
600000000261	Steel Almirah	12/31/2012	12,025.00	0.00	12,025.00
600000000262	Steel Almirah	12/31/2012	12,025.00	0.00	12,025.00
600000000263	Steel Almirah	12/31/2012	12,025.00	0.00	12,025.00
600000000264	Steel Almirah	12/31/2012	12,025.00	0.00	12,025.00
600000000265	Steel Almirah	12/31/2012	12,025.00	0.00	12,025.00
600900000000	Steel Racks	12/31/2012	0.00	0.00	0.00



Asset	Asset description	Capitalized on	APC FY start	Acquisition	Current APC
40000000274	KEY BOX SET WOODEN GLASS	1/3/2013	0.00	0.00	0.00
60000000322	KEY BOX SET WOODEN GLASS	1/3/2013	3,000.00	3,000.00	3,000.00
60000000267	CUP BOARD WOODEN 5'4"x16"	1/4/2013	24,900.00	24,900.00	24,900.00
30000000052	ROOM HEATER (HEAT CONVERTOR) MAKE BAJAJ	1/7/2013	24,003.00	24,003.00	24,003.00
60000000269	SHOES RACK 4'X3'X1' (WOODEN)	1/11/2013	25,400.00	25,400.00	25,400.00
30000000049	SODIUM VAPOR LIGHT FITTING WITH HPSV LAMP & CHOKE	1/19/2013	0.00	0.00	0.00
30000000051	CLAMP METER,MODEL-KEWMA P 2434	1/19/2013	0.00	0.00	0.00
30000000053	SEARCH LIGHT (MAKE METSCAN)	1/19/2013	39,280.00	39,280.00	39,280.00
30000000050	DIGITAL MULTI METER, MODEL- M41, MAKE, MOTWANE	1/21/2013	3,675.00	3,675.00	3,675.00
40000000275	PORTABLE PUBLIC ADDRESS SYSTEM (MEGA PHONE)	1/28/2013	6,300.00	6,300.00	6,300.00
60000000312	Dining Table	2/7/2013	13,054.00	13,054.00	13,054.00
60000000313	Dining Table	2/7/2013	13,054.00	13,054.00	13,054.00
60000000314	Dining Table	2/7/2013	13,054.00	13,054.00	13,054.00
60000000315	Dining Table	2/7/2013	13,054.00	13,054.00	13,054.00
60000000316	Dining Table	2/7/2013	13,054.00	13,054.00	13,054.00
60000000317	Dining Table	2/7/2013	13,054.00	13,054.00	13,054.00
60000000318	Dining Table	2/7/2013	13,054.00	13,054.00	13,054.00
60000000319	Dining Table	2/7/2013	13,054.00	13,054.00	13,054.00
60000000320	Dining Chairs (48) Nos	2/7/2013	1,55,651.00	1,55,651.00	1,55,651.00
70000000011	Hero Honda Splendour-PB 46N 9148	2/7/2013	49,900.00	49,900.00	49,900.00
70000000012	Hero Honda Splendour-PB 46N 9149	2/7/2013	49,900.00	49,900.00	49,900.00
70000000013	Hero Honda Splendour-PB 46N 9152	2/7/2013	49,900.00	49,900.00	49,900.00
70000000014	Hero Honda Splendour-PB 46N 9279	2/7/2013	49,900.00	49,900.00	49,900.00
30000000067	Mixer Grinder MG 2753 (Usha 550 Watt Sr.No AMM3301	3/5/2013	2,500.00	2,500.00	2,500.00
60000000271	Chair PVC (Make Neekamal) Model 2138	3/5/2013	13,600.00	13,600.00	13,600.00
40000000315	Fire Extinguisher - 7 Nos - 2 Kgs	3/6/2013	12,994.00	12,994.00	12,994.00
40000000316	Fire Extinguisher - 3 Nos - 3 Kgs	3/6/2013	7,847.00	7,847.00	7,847.00
40000000314	Eagle Eye 3 Camera Incl Inst Cngs	3/12/2013	1,13,659.00	1,13,659.00	1,13,659.00
60000000321	Steel Racks	3/19/2013	6,05,472.00	6,05,472.00	6,05,472.00
21000000005	Approach Road	3/31/2013	66,57,158.00	66,57,158.00	66,57,158.00
30000000174	Relay 10Amps 12 Channel	4/1/2013	62,468.91	62,468.91	62,468.91
30000000178	Digital Multimeter	4/1/2013	35,700.00	35,700.00	35,700.00
40000000331	Ipad with Retina display with Wi-Fi+3GB	4/1/2013	1,37,700.01	1,37,700.01	1,37,700.01
50000000091	Time Capsule - 2TB	4/26/2013	15,900.00	15,900.00	15,900.00
40000000337	Hand Dryer	5/2/2013	21,047.00	21,047.00	21,047.00





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Asset	Asset description	Capitalized on	APC FY start	Acquisition	Current APC
400000000311	Black Berry Phone Battery	5/6/2013	0.00	0.00	0.00
300000000055	Hand Dryer (High-Speed, Energy-Efficient)	5/8/2013	0.00	0.00	0.00
300000000056	Relay 10Amps 12 Channel	5/10/2013	0.00	0.00	0.00
500000000092	ipad with Retina display with Wi-Fi+32GB	5/10/2013	0.00	0.00	0.00
4000000000332	"ipad with Retina display with Wi-Fi+32GB "	5/15/2013	45,900.00	0.00	45,900.00
4000000000278	CANON 2420 Copier Printer.	5/22/2013	94,384.50	0.00	94,384.50
500000000096	"ipad with Retina display with Wi-Fi+32GB "	5/31/2013	0.00	0.00	0.00
4000000000312	Water Cooler (Voltas) 20/20	6/7/2013	17,590.00	0.00	17,590.00
3000000000054	Insecticutor	6/10/2013	6,600.00	0.00	6,600.00
6000000000305	Wooden Table (L Type) 66X42X30X30"	6/10/2013	14,500.00	0.00	14,500.00
6000000000306	Cup Board (Wooden) 69X36X20"	6/10/2013	8,550.00	0.00	8,550.00
3000000000175	Bulldozer-With Coal Blade	6/28/2013	1,62,28,558.80	0.00	1,62,28,558.80
4000000000317	Blackberry Q 10 Phone with BB Headset	7/1/2013	44,750.00	0.00	44,750.00
4000000000277	Air Conditioner 1 Ton Capacity	7/3/2013	21,122.23	0.00	21,122.23
4000000000279	Stabilizer 4 KVA	7/3/2013	67,500.00	0.00	67,500.00
4000000000280	Air Conditioner 1 Ton Capacity	7/3/2013	21,122.23	0.00	21,122.23
4000000000281	Air Conditioner 1 Ton Capacity	7/3/2013	21,122.23	0.00	21,122.23
4000000000282	Air Conditioner 1 Ton Capacity	7/3/2013	21,122.23	0.00	21,122.23
4000000000283	Air Conditioner 1 Ton Capacity	7/3/2013	21,122.23	0.00	21,122.23
4000000000284	Air Conditioner 1 Ton Capacity	7/3/2013	21,122.23	0.00	21,122.23
4000000000285	Air Conditioner 1 Ton Capacity	7/3/2013	21,122.23	0.00	21,122.23
4000000000286	Air Conditioner 1 Ton Capacity	7/3/2013	21,122.23	0.00	21,122.23
4000000000287	Air Conditioner 1 Ton Capacity	7/3/2013	21,122.23	0.00	21,122.23
4000000000288	Air Conditioner 1 Ton Capacity	7/3/2013	21,122.23	0.00	21,122.23
4000000000289	Air Conditioner 1 Ton Capacity	7/3/2013	21,122.23	0.00	21,122.23
4000000000290	Air Conditioner 1 Ton Capacity	7/3/2013	21,122.23	0.00	21,122.23
4000000000291	Air Conditioner 1 Ton Capacity	7/3/2013	21,122.23	0.00	21,122.23
4000000000292	Air Conditioner 1 Ton Capacity	7/3/2013	21,122.23	0.00	21,122.23
4000000000293	Air Conditioner 1 Ton Capacity	7/3/2013	21,122.23	0.00	21,122.23
4000000000294	Air Conditioner 1 Ton Capacity	7/3/2013	20,693.60	0.00	20,693.60
4000000000295	Air Conditioner 1 Ton Capacity	7/3/2013	20,693.60	0.00	20,693.60
4000000000296	Air Conditioner 1 Ton Capacity	7/3/2013	20,693.60	0.00	20,693.60
4000000000297	Air Conditioner 1 Ton Capacity	7/3/2013	20,693.60	0.00	20,693.60
4000000000298	Air Conditioner 1 Ton Capacity	7/3/2013	20,693.60	0.00	20,693.60
4000000000299	Air Conditioner 1 Ton Capacity	7/3/2013	20,693.60	0.00	20,693.60

Asset	Asset description	Capitalized on	APC FY start	Acquisition	Current APC
400000000300	Air Conditioner 1 Ton Capacity	7/3/2013	20,693.60	20,693.60	20,693.60
400000000301	Air Conditioner 1 Ton Capacity	7/3/2013	20,693.60	20,693.60	20,693.60
400000000302	Air Conditioner 1 Ton Capacity	7/3/2013	20,693.60	20,693.60	20,693.60
400000000303	Air Conditioner 1 Ton Capacity	7/3/2013	20,693.60	20,693.60	20,693.60
400000000304	Air Conditioner 1 Ton Capacity	7/3/2013	20,693.60	20,693.60	20,693.60
400000000305	Air Conditioner 1 Ton Capacity	7/3/2013	19,570.00	19,570.00	19,570.00
400000000306	Air Conditioner 1 Ton Capacity	7/3/2013	19,570.00	19,570.00	19,570.00
400000000307	Air Conditioner 1 Ton Capacity	7/3/2013	19,570.00	19,570.00	19,570.00
400000000308	Air Conditioner 1 Ton Capacity	7/3/2013	19,570.00	19,570.00	19,570.00
300000000046	Bulldozer-With Coal Blade	7/13/2013	0.00	0.00	0.00
600000000266	Heavy duty Storage Racknig system	7/26/2013	0.00	0.00	0.00
600000000268	CUP BOARD WOODEN 8'x3'x2'	7/27/2013	0.00	0.00	0.00
600000000659	CUP BOARD WOODEN 8'x3'x2'	7/27/2013	19,920.00	19,920.00	19,920.00
500000000098	HP Laserjet Pro M 175A Printer	7/29/2013	34,020.00	34,020.00	34,020.00
700000000016	Ambulance	7/30/2013	10,97,600.00	10,97,600.00	10,97,600.00
700000000020	Maruti Dzure VDI (Diesel)	8/16/2013	7,82,230.00	7,82,230.00	7,82,230.00
400000000310	Water Cooler 150/150 FSS (Voltas)	8/17/2013	44,800.00	44,800.00	44,800.00
500000000097	HP Laserjet Pro M 175A Printer	8/23/2013	0.00	0.00	0.00
400000000318	Cordless Phone	8/24/2013	2,440.20	2,440.20	2,440.20
700000000021	Cultivator 7 Tin	8/26/2013	15,500.00	15,500.00	15,500.00
300000000064	Stabilizer 4KVA	8/29/2013	0.00	0.00	0.00
700000000015	Cultivator 7 Tin	8/30/2013	0.00	0.00	0.00
600000000308	Revolving Chair (High Back) Model No. 7201 R	9/10/2013	7,086.60	7,086.60	7,086.60
600000000309	Visitor Chair. Model No. 7212 R	9/10/2013	3,983.36	3,983.36	3,983.36
600000000310	Visitor Chair. Model No. 7212 R	9/10/2013	3,983.36	3,983.36	3,983.36
600000000311	Visitor Chair. Model No. 7212 R	9/10/2013	3,983.36	3,983.36	3,983.36
500900000000	LAN at Site Office	9/25/2013	0.00	0.00	0.00
600000000661	Office Table	10/9/2013	8,500.00	8,500.00	8,500.00
600000000662	Office Table	10/9/2013	8,500.00	8,500.00	8,500.00
600000000663	Office Table	10/9/2013	8,500.00	8,500.00	8,500.00
600000000323	Visitor Chair with Armrest (Premier)	10/25/2013	4,854.32	4,854.32	4,854.32
600000000324	Visitor Chair with Armrest (Premier)	10/25/2013	4,054.22	4,054.22	4,054.22
600000000325	Visitor Chair with Armrest (Premier)	10/25/2013	4,054.22	4,054.22	4,054.22
600000000326	Visitor Chair with Armrest (Premier)	10/25/2013	4,054.22	4,054.22	4,054.22
600000000327	Visitor Chair with Armrest (Premier)	10/25/2013	4,054.22	4,054.22	4,054.22





Asset	Asset description	Capitalized on	APC FY start	Acquisition	Current APC
600000000328	Visitor Chair with Armrest (Premier)	10/25/2013	4,054.22	4,054.22	0.00
600000000329	Revolving Chair (Amigo)	10/25/2013	6,989.45	6,989.45	0.00
600000000330	Revolving Chair (Amigo)	10/25/2013	6,989.45	6,989.45	0.00
600000000331	Revolving Chair (Amigo)	10/25/2013	6,989.45	6,989.45	0.00
600000000332	Office Table	10/25/2013	0.00	0.00	0.00
600000000333	Office Table	10/25/2013	0.00	0.00	0.00
600000000334	Office Table	10/25/2013	0.00	0.00	0.00
70000000017	Ambulance Material- stretcher, Ventilator, Oxy	10/28/2013	2,86,482.30	2,86,482.30	0.00
400000000327	Black Berry Phone	11/5/2013	49,758.00	49,758.00	0.00
400000000333	Digital Scanner	11/9/2013	29,459.80	29,459.80	0.00
300900000001	PLCC terminal Panel	12/13/2013	0.00	0.00	0.00
700000000018	Ambulance Material-Head Immobilizer, Scoop Stretcher	12/16/2013	12,299.16	12,299.16	0.00
600000000660	Heavy duty Storage Racknig system	12/27/2013	34,00,000.23	34,00,000.23	0.00
600000000664	Heavy duty Storage Racknig system	12/27/2013	99,999.28	99,999.28	0.00
500000000099	Laser Printer/Copier/Scanner/Fax HP 1213NF	12/30/2013	15,300.00	15,300.00	0.00
500000000095	Laser Printer/Copier/Scanner/Fax HP 1213NF	1/2/2014	0.00	0.00	0.00
700000000019	Ambulance Material-Patent Monitor, Capnograph/	1/11/2014	89,224.50	89,224.50	0.00
300000000176	Rotary High Vacuum Pump PVD2-300	2/17/2014	42,890.49	42,890.49	0.00
300000000177	PLCC System	2/17/2014	5,70,215.76	5,70,215.76	0.00
300000000095	Motor Killoskar 7.5 HP Sr NO. A20FRE0191	2/25/2014	37,565.00	37,565.00	0.00
300000000096	Rotary High Vacuum Pump PVD2-300	2/26/2014	0.00	0.00	0.00
400000000326	Camera Sony Cyber Shot WX300	3/19/2014	18,200.00	18,200.00	0.00
70000000010	Maruti Dzure VDI (Diesel)	3/31/2014	0.00	0.00	0.00
500000000102	LAN Network	4/1/2014	36,51,774.28	36,51,774.28	0.00
600000000496	Wheel Chair Red Leaf	4/19/2014	12,075.00	12,075.00	0.00
300000000063	ECG Machine (3 Channel - BPL)	4/28/2014	65,000.17	65,000.17	0.00
400000000330	Telephone Equipment	4/29/2014	0.00	0.00	0.00
400000000374	Air Conditioner Split 01 ton	6/15/2014	24,569.50	24,569.50	0.00
400000000375	Air Conditioner Split 01 ton	6/15/2014	24,569.50	24,569.50	0.00
400000000376	Air Conditioner Split 01 ton	6/15/2014	24,569.50	24,569.50	0.00
400000000377	Air Conditioner Split 01 ton	6/15/2014	24,569.50	24,569.50	0.00
400000000378	Air Conditioner Split 01 ton	6/15/2014	24,569.50	24,569.50	0.00
400000000379	Air Conditioner Split 01 ton	6/15/2014	24,569.50	24,569.50	0.00
400000000380	Air Conditioner Split 01 ton	6/15/2014	24,569.50	24,569.50	0.00
400000000381	Air Conditioner Split 01 ton	6/15/2014	24,569.50	24,569.50	0.00

Asset	Asset description	Capitalized on	APC FV start	Acquisition	Current APC
40000000382	Air Conditioner Split 01 ton	6/15/2014	24,569.50	24,569.50	0.00
40000000383	Air Conditioner Split 01 ton	6/15/2014	24,569.50	24,569.50	0.00
40000000384	Air Conditioner Split 01 ton	6/15/2014	24,569.50	24,569.50	0.00
40000000385	Air Conditioner Split 01 ton	6/15/2014	24,569.50	24,569.50	0.00
40000000386	Air Conditioner Split 01 ton	6/15/2014	24,569.50	24,569.50	0.00
40000000387	Air Conditioner Split 01 ton	6/15/2014	24,569.50	24,569.50	0.00
40000000388	Air Conditioner Split 01 ton	6/15/2014	24,569.50	24,569.50	0.00
40000000389	Air Conditioner Split 01 ton	6/15/2014	24,569.50	24,569.50	0.00
40000000390	Air Conditioner Split 01 ton	6/15/2014	24,569.50	24,569.50	0.00
40000000391	Air Conditioner Split 01 ton	6/15/2014	24,569.50	24,569.50	0.00
40000000392	Air Conditioner Split 01 ton	6/15/2014	24,569.50	24,569.50	0.00
40000000393	Air Conditioner Split 01 ton	6/15/2014	24,569.50	24,569.50	0.00
80000000006	PDF Converter	6/24/2014	3,54,995.70	3,54,995.70	0.00
30000000183	Deisel Hydraulic Shunting locomotive	7/21/2014	2,17,47,085.00	2,17,47,085.00	0.00
30000000162	3 HP Submersible Pump, Head-130'	8/12/2014	17,498.00	17,498.00	0.00
30000000184	Deisel Hydraulic Shunting locomotive	8/19/2014	2,30,99,202.00	2,30,99,202.00	0.00
30000000150	DIRECT DRIVE HIGH VACUUM PUMP MODEL 72:120 D	9/5/2014	17,926.50	17,926.50	0.00
60000000065	Lader	9/10/2014	39,308.00	39,308.00	0.00
30000000163	1 HP Submersible Pump, Head-150'	9/12/2014	12,195.75	12,195.75	0.00
600000000624	Fixed arms chair (Rajkamal, Supreme or Cello)	9/23/2014	780.00	780.00	0.00
600000000625	Fixed arms chair (Rajkamal, Supreme or Cello)	9/23/2014	780.00	780.00	0.00
600000000626	Fixed arms chair (Rajkamal, Supreme or Cello)	9/23/2014	780.00	780.00	0.00
600000000627	Fixed arms chair (Rajkamal, Supreme or Cello)	9/23/2014	780.00	780.00	0.00
600000000628	Fixed arms chair (Rajkamal, Supreme or Cello)	9/23/2014	780.00	780.00	0.00
600000000629	Fixed arms chair (Rajkamal, Supreme or Cello)	9/23/2014	780.00	780.00	0.00
600000000630	Fixed arms chair (Rajkamal, Supreme or Cello)	9/23/2014	780.00	780.00	0.00
600000000631	Fixed arms chair (Rajkamal, Supreme or Cello)	9/23/2014	780.00	780.00	0.00
600000000632	Fixed arms chair (Rajkamal, Supreme or Cello)	9/23/2014	780.00	780.00	0.00
600000000633	Fixed arms chair (Rajkamal, Supreme or Cello)	9/23/2014	780.00	780.00	0.00
600000000634	Fixed arms chair (Rajkamal, Supreme or Cello)	9/23/2014	780.00	780.00	0.00
600000000635	Fixed arms chair (Rajkamal, Supreme or Cello)	9/23/2014	780.00	780.00	0.00
600000000636	Fixed arms chair (Rajkamal, Supreme or Cello)	9/23/2014	780.00	780.00	0.00
600000000637	Fixed arms chair (Rajkamal, Supreme or Cello)	9/23/2014	780.00	780.00	0.00
600000000638	Fixed arms chair (Rajkamal, Supreme or Cello)	9/23/2014	780.00	780.00	0.00
600000000639	Fixed arms chair (Rajkamal, Supreme or Cello)	9/23/2014	780.00	780.00	0.00



Asset	Asset description	Capitalized on	APC FY start	Acquisition	Current APC
600000000640	Fixed arms chair (Rajkamal, Supreme or Cello)	9/23/2014	780.00	780.00	780.00
600000000641	Fixed arms chair (Rajkamal, Supreme or Cello)	9/23/2014	780.00	780.00	780.00
600000000642	Fixed arms chair (Rajkamal, Supreme or Cello)	9/23/2014	780.00	780.00	780.00
600000000643	Fixed arms chair (Rajkamal, Supreme or Cello)	9/23/2014	780.00	780.00	780.00
600000000644	Fixed arms chair (Rajkamal, Supreme or Cello)	9/23/2014	780.00	780.00	780.00
600000000645	Fixed arms chair (Rajkamal, Supreme or Cello)	9/23/2014	780.00	780.00	780.00
600000000646	Fixed arms chair (Rajkamal, Supreme or Cello)	9/23/2014	780.00	780.00	780.00
600000000647	Fixed arms chair (Rajkamal, Supreme or Cello)	9/23/2014	780.00	780.00	780.00
600000000648	Fixed arms chair (Rajkamal, Supreme or Cello)	9/23/2014	780.00	780.00	780.00
400000000394	Pedestal Fan	9/24/2014	1,900.00	1,900.00	1,900.00
400000000395	Pedestal Fan	9/24/2014	1,900.00	1,900.00	1,900.00
400000000396	Pedestal Fan	9/24/2014	1,900.00	1,900.00	1,900.00
400000000397	Pedestal Fan	9/24/2014	1,900.00	1,900.00	1,900.00
400000000398	Pedestal Fan	9/24/2014	1,900.00	1,900.00	1,900.00
400000000399	Pedestal Fan	9/24/2014	1,900.00	1,900.00	1,900.00
400000000400	Pedestal Fan	9/24/2014	1,900.00	1,900.00	1,900.00
400000000401	Pedestal Fan	9/24/2014	2,850.00	2,850.00	2,850.00
400000000402	Pedestal Fan	9/24/2014	2,850.00	2,850.00	2,850.00
400000000403	Pedestal Fan	9/24/2014	1,900.00	1,900.00	1,900.00
600000000666	Lader	9/24/2014	8,400.00	8,400.00	8,400.00
300000000185	Dispensary Equipments	10/8/2014	2,66,666.00	2,66,666.00	2,66,666.00
400000000334	Black Berry 9320 Phone	10/10/2014	9,990.00	9,990.00	9,990.00
300000000099	JACKING OIL PUMP COUPLED WITH AC MOTOR	1/1/2015	16,03,950.00	16,03,950.00	16,03,950.00
400000000404	Telephone line Analog Extension Card	1/14/2015	34,247.00	34,247.00	34,247.00
500000000100	LENOVA ALL-IN-ONE Desktop	1/14/2015	53,790.00	53,790.00	53,790.00
500000000101	Printer	1/14/2015	7,485.00	7,485.00	7,485.00
400000000335	Computerized Attendance Recording System	3/4/2015	16,458.75	16,458.75	16,458.75
400000000336	Computerized Attendance Recording System	3/4/2015	16,458.75	16,458.75	16,458.75
300000000170	EMPTY REFRIGERANT GAS R 134 A CYLINDER	5/27/2015	5,500.00	5,500.00	5,500.00
300000000171	EMPTY REFRIGERANT GAS R 134 A CYLINDER	5/27/2015	5,500.00	5,500.00	5,500.00
400000000411	Kitchen Equipments	7/1/2015	31,500.00	31,500.00	31,500.00
300000000179	Mixture cum grinder for Canteen Purpose	7/22/2015	2,500.00	2,500.00	2,500.00
300000000180	Mixture cum grinder for Canteen Purpose	7/22/2015	2,250.00	2,250.00	2,250.00
340000000000	Right to Use Railway Line	10/1/2015	23,93,73,492.00	23,93,73,492.00	23,93,73,492.00
600000000524	Lab Testing table	11/7/2015	97,000.00	97,000.00	97,000.00



Asset	Asset description	Capitalized on	APC FV start	Acquisition	Current APC
40000000413	Split AC IT Sstar & Installation charges	11/14/2015	65,100.00	0.00	65,100.00
30000000189	Trolley	2/5/2016	18,288.00	0.00	18,288.00
30000000190	Cylindrical Vertical Storage tank	2/9/2016	2,64,132.00	0.00	2,64,132.00
30000000187	Electronic Weighing Machine	2/12/2016	9,800.00	0.00	9,800.00
80000000007	BCS Reporting & Reading Software	2/16/2016	2,15,200.00	0.00	2,15,200.00
40000000371	Induction Heater	2/19/2016	1,908.90	0.00	1,908.90
40000000372	Induction Heater	2/19/2016	1,908.90	0.00	1,908.90
40000000412	Photo Copier	3/8/2016	15,000.00	0.00	15,000.00
50000000105	LAN Network	4/1/2016	0.00	4,77,994.11	4,77,994.11
20000000000	Ash Pond	4/16/2016	0.00	65,84,59,873.58	65,84,59,873.58
20000000001	Canteen	4/16/2016	0.00	35,00,607.03	35,00,607.03
20000000002	Car Parking	4/16/2016	0.00	14,73,660.49	14,73,660.49
20000000003	Chimney	4/16/2016	0.00	94,21,73,259.19	94,21,73,259.19
20000000004	Drain works	4/16/2016	0.00	7,28,43,331.27	7,28,43,331.27
20000000005	Duct Support Foundation	4/16/2016	0.00	29,95,679.36	29,95,679.36
20000000006	Dust Suppression System	4/16/2016	0.00	26,61,041.35	26,61,041.35
20000000007	Fire Station Building	4/16/2016	0.00	63,50,007.59	63,50,007.59
20000000008	Gas Cylinder Room	4/16/2016	0.00	5,97,990.52	5,97,990.52
20000000009	Green Belt and water supply net work	4/16/2016	0.00	1,91,74,193.51	1,91,74,193.51
20000000010	Guard Pond	4/16/2016	0.00	2,25,47,410.57	2,25,47,410.57
20000000011	Hydrogen Shed	4/16/2016	0.00	36,53,114.32	36,53,114.32
20000000012	Junction Tower	4/16/2016	0.00	23,03,198.61	23,03,198.61
20000000014	Plant Enabling Roads	4/16/2016	0.00	13,02,85,985.17	13,02,85,985.17
20000000015	Railway Siding	4/16/2016	0.00	2,10,39,79,961.22	2,10,39,79,961.22
20000000016	Residential Colony	4/16/2016	0.00	1,12,17,88,299.83	1,12,17,88,299.83
20000000017	Roads	4/16/2016	0.00	7,66,56,710.02	7,66,56,710.02
20000000018	Service Building	4/16/2016	0.00	35,30,02,698.54	35,30,02,698.54
20000000019	Site Office Building	4/16/2016	0.00	21,14,385.59	21,14,385.59
20000000020	Storage Shed	4/16/2016	0.00	4,53,09,498.52	4,53,09,498.52
20000000021	Truck parking area	4/16/2016	0.00	5,42,38,507.89	5,42,38,507.89
20000000022	Work Shop	4/16/2016	0.00	1,90,50,233.03	1,90,50,233.03
20000000023	Compound Wall & Boundary Wall	4/16/2016	0.00	9,65,51,600.66	9,65,51,600.66
20000000024	Rain Water Outlets, Water Chutes & Drainage System	4/16/2016	0.00	43,13,408.95	43,13,408.95
20000000025	Earth work	4/16/2016	0.00	1,24,31,02,258.54	1,24,31,02,258.54
300000000241	Ash Handling System	4/16/2016	0.00	1,48,18,71,707.59	1,48,18,71,707.59



Asset	Asset description	Capitalized on	APC FY start	Acquisition	Current APC
30000000242	Boiler	4/16/2016	0.00	12,89,46,52,256.47	12,89,46,52,256.47
30000000243	Chemical Labs	4/16/2016	0.00	9,93,713.68	9,93,713.68
30000000244	Coal Handling System	4/16/2016	0.00	3,49,50,70,312.57	3,49,50,70,312.57
30000000245	Coal Pulverisers	4/16/2016	0.00	61,73,56,261.61	61,73,56,261.61
30000000246	Compressed Air System	4/16/2016	0.00	11,05,92,775.88	11,05,92,775.88
30000000247	Construction Power Equipment	4/16/2016	0.00	9,01,44,950.36	9,01,44,950.36
30000000248	Control Cable & Cabling Accessories	4/16/2016	0.00	22,91,72,200.99	22,91,72,200.99
30000000249	Cooling Water System	4/16/2016	0.00	2,61,76,29,360.99	2,61,76,29,360.99
30000000250	Cranes/ Hoist (80T, Misc.)	4/16/2016	0.00	8,49,79,582.19	8,49,79,582.19
30000000251	Storm Water Drainage	4/16/2016	0.00	2,93,12,801.91	2,93,12,801.91
30000000252	Diesel Generator	4/16/2016	0.00	55,39,663.81	55,39,663.81
30000000253	Dozer Shed	4/16/2016	0.00	49,21,775.25	49,21,775.25



Fixed Assets Register as on 16.04.2016 and as on 31.03.2017

Asset	Capitalized on	APC FV start	Acquisition	Current APC
30000000254	Effluent Treatment Plant	0.00	1,42,13,140.05	1,42,13,140.05
30000000255	Electrical Fittings	0.00	4,90,12,620.60	4,90,12,620.60
30000000256	Electrical Lab Equipment	0.00	3,45,02,344.75	3,45,02,344.75
30000000257	Electrostatic Precipitator	0.00	1,05,02,82,068.14	1,05,02,82,068.14
30000000258	Emergency Dg Set	0.00	3,66,21,654.64	3,66,21,654.64
30000000259	Field Instruments	0.00	1,12,50,143.01	1,12,50,143.01
30000000260	Fire Protection system	0.00	26,39,21,801.54	26,39,21,801.54
30000000261	Fuel Oil System	0.00	17,29,79,764.77	17,29,79,764.77
30000000262	Generator	0.00	1,58,92,75,207.74	1,58,92,75,207.74
30000000263	HV & AC	0.00	14,25,87,963.44	14,25,87,963.44
30000000264	Illumination system	0.00	19,00,20,192.32	19,00,20,192.32
30000000265	Instrumentation & Control System	0.00	89,31,20,359.49	89,31,20,359.49
30000000267	Plant Communication System	0.00	1,41,16,800.44	1,41,16,800.44
30000000268	Raw Water Supply System	0.00	1,41,16,800.44	1,41,16,800.44
30000000269	Sewage Treatment Plant	0.00	3,96,03,376.63	3,96,03,376.63
30000000270	Structural Steel Work	0.00	1,59,64,367.40	1,59,64,367.40
30000000271	Switch Yard	0.00	58,53,08,044.74	58,53,08,044.74
30000000272	Switchgear	0.00	1,01,04,30,127.21	1,01,04,30,127.21
30000000273	Transformer Yard	0.00	86,12,89,378.92	86,12,89,378.92
30000000274	Turbine	0.00	73,34,11,998.95	73,34,11,998.95
40000000373	RO - Water Purifier UV +UF	0.00	5,82,03,15,691.46	5,82,03,15,691.46
60000000667	Steel Cabinet (Containing 04 drawers in each)	0.00	15,000.00	15,000.00
40000000405	ULTRASONIC THICKNESS GAUGE	0.00	29,718.00	29,718.00
50000000103	Apple Mackbook Air (Model MVEZH/A)	0.00	15,750.00	15,750.00
			67,900.00	67,900.00
			2,20,29,78,762.19	42,21,47,73,894.18

As per FAR as on 31.03.2017

44,41,77,52,656.37
 Less IND As Adjumnet Entry
 10,34,26,045.77
 Gross Block after IND AS Adjustment 31.03.2017 (A) 44,31,43,26,610.60

Gross Block : Property Equipment and Plant

44,07,44,36,936.60

Gross Block : Intangible asset

23,98,89,674.00

Gross Block as on 31.03.2017 as per Financials (B)

44,31,43,26,610.60





e-Receipt

Bank Transaction No	121779520
Pay To	EPFO
Payment Amount	631537.0
Debit account number	0133103000010122
Transaction Date	27-04-2017

Print Back

Goindwal . Masn 2017 PF payment Receipt





COMBINED CHALLAN OF A/C NO. 01, 02, 10, 21 & 22 (With ECR)
EMPLOYEES' PROVIDENT FUND ORGANISATION

TRRN: 1201704019365



Establishment Code & Name : APHYD0064805000 G.V.K.POWER(GOINDWAL SAHIB)
 Address : PAIAGA HOUSE, 156, 159, S.P. ROAD, SECUNDERABAD, HYDERABAD, TELANGANA
 Dues for the wage month of: March 2017

Total Subscribers : 111
 Total Wages : 25,11,888

EDLI 111 14,29,376
 EPS 111 14,29,376

SL.	PARTICULARS	A/C.01 (Rs.)	A/C.02 (Rs.)	A/C.10 (Rs.)	A/C.21 (Rs.)	A/C.22 (Rs.)	TOTAL
1	Administration Charges	0	21,351	0	0	200	21,551
2	Employer's Share Of Contribution	1,82,328	0	1,19,090	7,150	0	308,568
3	Employee's Share Of Contribution	3,01,418	0	0	0	0	301,418
Grand Total : Six Lakh Thirty-One Thousand Five Hundred Thirty-Seven Rupees Only							6,31,537


FOR BANKS USE ONLY
FOR ESTABLISHMENT USE ONLY (To be manually filled by Employer)

Amount Received Rs. _____
 Date of presentation of Cheque/DD _____
 Date of Realisation of Cheque/DD _____
 SBI Branch Name _____
 SBI Branch Code _____
 Signature of the _____
 Date of Deposit _____
 Name of the Depositor _____
 Cheque/DD drawn bank & _____
 Cheque/DD No. _____ Date: _____
 Mobile No. _____

(This is a system generated challan on 27-APR-2017 12:38, the particulars shown in this challan are populated from the Electronic Challan Cum Return (ECR) uploaded by the establishment for the specified month and year.

Note :- The following amounts are being remitted directly by Government of India on account of PMRPY and PMPRPY-

A) A/C no 1 (Employer share) (Rs.) - 0
 B) A/C no 10 (Pension fund) (Rs.) - 0
 C) Total (A + B) (Rs.) - 0
 D) Total remittance by Employer (Rs.) - 6,31,537
 E) Total amount of uploaded ECR (C + D) (Rs.) - 6,31,537

	
e-Receipt	
Bank Transaction No	121779608
Pay To	EPFO
Payment Amount	675401.0
Debit-account number	0133103000010122
Transaction Date	27-04-2017

Print Back

Receipt.

Gandwal Feb 2017- PF payment





COMBINED CHALLAN OF A/C NO. 01, 02, 10, 21 & 22 (With ECR)
EMPLOYEES' PROVIDENT FUND ORGANISATION

TRRN: 1201704019353

Dues for the wage month of: February 2017

Establishment Code & Name : APHYD0064805000 G.V.K.POWER(GOINDWAL SAHIB)
 Address : PAIAGAH HOUSE,156,159,S.P.ROD,, SECUNDERABAD,, HYDERABAD, TELANGANA

Total Subscribers : 119 EPP 119 EPS 119 EDLI

Total Wages : 26,86,710 15,13,426 15,13,426

SL.	PARTICULARS	A/C.01 (Rs.)	A/C.02 (Rs.)	A/C.10 (Rs.)	A/C.21 (Rs.)	A/C.22 (Rs.)	TOTAL
1	Administration Charges	0	22,837	0	0	200	23,037
2	Employer's Share Of Contribution	1,96,305	0	1,26,092	7,570	0	329,967
3	Employee's Share Of Contribution	3,22,397	0	0	0	0	322,397
Grand Total : Six Lakh Seventy-Five Thousand Four Hundred One Rupees Only							6,75,401

(Only for offline payment in case permitted by EPFO)

FOR ESTABLISHMENT USE ONLY (To be manually filled by Employer)

FOR BANKS USE ONLY
 Amount Received Rs. _____
 Date of presentation of Cheque/DD _____
 Date of Realisation of Cheque/DD _____
 SBI Branch Name _____
 SBI Branch Code _____
 Signature of the _____
 Date of Deposit _____ Mobile No. _____
 Name of the Depositor _____
 Cheque/DD drawn bank & _____
 Cheque/DD No. _____ Date: _____

(This is a system generated challan on 27-APR-2017 12:32, the particulars shown in this challan are populated from the Electronic Challan Cum Return (ECR) uploaded by the establishment for the specified month and year.

Note :- The following amounts are being remitted directly by Government of India on account of PMRPY and PMRPY-

A) A/C no 1 (Employer share) (Rs.) - 0

B) A/C no 10 (Pension fund) (Rs.) - 0

C) Total (A + B) (Rs.) - 0

D) Total remittance by Employer (Rs.) - 6,75,401

E) Total amount of uploaded ECR (C + D) (Rs.) - 6,75,401



EMPLOYEES' PROVIDENT FUND ORGANIZATION, INDIA

Challan Summary :

TRRN Number : 1201702005794

Challan Type : Monthly Contribution Challan

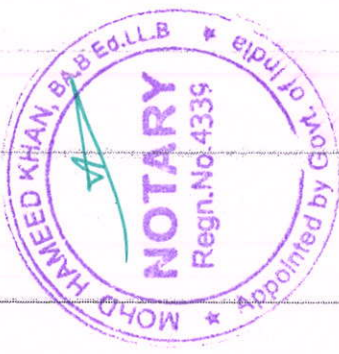
Wage Month : JAN-2017

Status : Payment Confirmed


Challan Details :

Head	A/C 1 (₹)	A/C 2 (₹)	A/C 10 (₹)	A/C 21 (₹)	A/C 22 (₹)
Administration Charges	0	23,759	0	0	200
Employer's Share Of Contribution	2,01,587	0	1,33,821	8,034	0
Employee's Share Of Contribution	3,35,408	0	0	0	0
Total	5,36,995	23,759	1,33,821	8,034	200

Total Amount (₹) : 7,02,809 ✓



Hot Payment Successful. Your Payment Confirmation Number is 117009859

	
e-Receipt	
Bank Transaction No	117009859
Pay To	EPFO
Payment Amount	702809.00
Debit Account Number	0133103000010122
Transaction Date	10-03-2017



Gandwal pf payment Acknowledgement
for Jan 2017

COMBINED CHALLAN OF A/C NO. 01, 02, 10, 21 & 22 (With ECR)

EMPLOYEES' PROVIDENT FUND ORGANISATION

TRRN: 1201702005794



105

Establishment Code & Name : APHYD0064805000 G.V.K.POWER(GOINDWAL SAHIB) Dues for the wage month of : January 2017
 Address : PAIAGA HOUSE,156,159,S.P.ROD,,SECUNDERABAD,,HYDERABAD, TELANGANA

EPF EPS EDLI

Total Subscribers : 125

125

125

Total Wages : 27,95,121

27,95,121

16,06,198

SL.	PARTICULARS	A/C.01 (Rs.)	A/C.02 (Rs.)	A/C.10 (Rs.)	A/C.21 (Rs.)	A/C.22 (Rs.)	TOTAL
1	Administration Charges	0	23,759	0	0	200	23,959
2	Employer's Share Of Contribution	2,01,587	0	1,33,821	8,034	0	343,442
3	Employee's Share Of Contribution	3,35,408	0	0	0	0	335,408
Grand Total : Seven Lakh Two Thousand Eight Hundred Nine Rupees Only							7,02,809

(Only for offline payment in case permitted by EPFO)

FOR BANKS USE ONLY (To be manually filled by Employer)

FOR ESTABLISHMENT USE ONLY

Cheque/DD No. _____ Date: _____
 Cheque/DD drawn bank & _____

Name of the Depositor _____
 Date of Deposit _____ Mobile No. _____

Signature of the _____

SBI Branch Code _____
 SBI Branch Name _____

Date of Realisation of Cheque/DD _____
 Date of presentation of Cheque/DD _____

Amount Received Rs. _____
 Date of presentation of Cheque/DD _____

(This is a system generated challan on 08-FEB-2017 13:27, the particulars shown in this challan are populated from the Electronic Challan Cum Return (ECR) uploaded by the establishment for the specified month and year.

Note :- The following amounts are being remitted directly by Government of India on account of PMRPY and PMRRPY-

A) A/C no 1 (Employer share) (Rs.) - 0

B) A/C no 10 (Pension fund) (Rs.) - 0

C) Total (A + B) (Rs.) - 0


D) Total remittance by Employer (Rs.) - 7,02,809

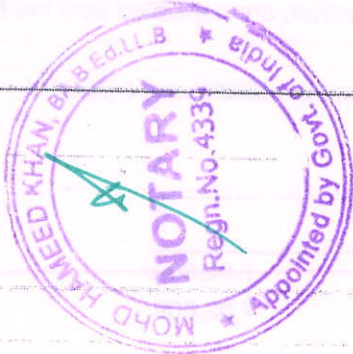
E) Total amount of uploaded ECR (C + D) (Rs.) - 7,02,809



PF Payment Receipt -12 Dec 2016

Hot Payment Successful. Your Payment Confirmation Number is 111881120

	
e-Receipt	
Bank Transaction No	111881120
Pay To	EPFO
Payment Amount	745004.00 ✓
Debit Account Number	0133103000010122
Transaction Date	19-01-2017





COMBINED CHALLAN OF A/C NO. 01, 02, 10, 21 & 22 (With ECR)

EMPLOYEES' PROVIDENT FUND ORGANISATION

TRRN: 1201701012044

107

Establishment Code & Name : APHYD0064805000 G.V.K.POWER(GOINDWAL SAHIB)
Address : PAIAGAH HOUSE,156,159.S.P.ROD,, SECUDERABAD., HYDERABAD, HYDERABAD, TELANGANA

Dues for the wage month of :December-2016

	EPF	EPS	EDLI
Total Subscribers :	128	128	128
Total Wages :	29,64,311	16,38,181	16,38,181

SL.	PARTICULARS	A/C.01 (Rs.)	A/C.02 (Rs.)	A/C.10 (Rs.)	A/C.21 (Rs.)	A/C.22 (Rs.)	TOTAL
1	Administration Charges	0	25,197	0	0	200	25,397
2	Employer's Share Of Contribution	2,19,223	0	1,36,484	8,193	0	363,900
3	Employee's Share Of Contribution	3,55,707	0	0	0	0	355,707
Grand Total : Seven Lakh Forty-Five Thousand Four Rupees Only							7,45,004 ✓

(Only for offline payment in case permitted by EPFO)

FOR BANKS USE ONLY

Amount Received Rs. _____
Date of presentation of Cheque/DD _____
Date of Realisation of Cheque/DD _____
SBI Branch Name _____
SBI Branch Code _____

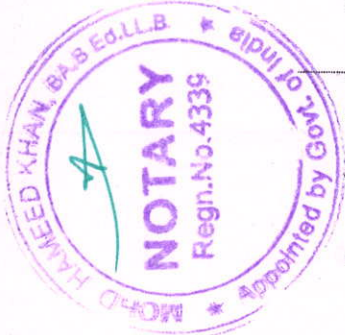
FOR ESTABLISHMENT USE ONLY (To be manually filled by Employer)

Cheque/DD No. _____ Date: _____
Cheque/DD drawn bank &
Name of the Depositer _____
Date of Deposit _____ Mobile No. _____
Signature of the _____

(This is a system generated challan on 19-JAN-2017 14:40, the particulars shown in this challan are populated from the Electronic Challan Cum Return (ECR) uploaded by the establishment for the specified month and year.

Note :- The following amounts are being remitted directly by Government of India on account of PMRPY and PMPRPY-

A) A/C no 1 (Employer share) (Rs.) -	0
B) A/C no 10 (Pension fund) (Rs.) -	0
C) Total (A + B) (Rs.) -	0
D) Total remittance by Employer (Rs.) -	7,45,004
E) Total amount of uploaded ECR (C + D) (Rs.) -	7,45,004



NOV 2016

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Combined Challan for A/c No: 1, 2, 10, 21, 22
State Bank of India
Employee's Provident Fund Organization

TRRN : 1201612003151
TRRN Processing Date: 18-Dec-2016
Presentation Date: 15/12/2016

Establishment Code: AP/HYD/0064805/000
Establishment Name: G.V.K.POWER(GOINDWAL SAHIB)LIMITED
Cheque No: EP05355151
Cheque Amount: Rs. 759634.00

Dues for the wage month of : 11/2016

Sr. No	Particulars	A/C1	A/C2	A/C10	A/C21	A/C22	Total
1	Employer's Share						
2	Employee's Share	222253		140371	8499		371123
3	Administration Charges	362624					362624
4	Inspection Charges		25687			200	25887
5	Penal Damages						
6	Misc Payment (INTEREST U/S 7Q)	0	0	0	0	0	
GRAND TOTAL (IN WORDS) : Seven Lakhs And Fifty Nine Thousand And Six Hundred And Thirty Four Rupees							759634.00

CRN No: 121616209483874

This is a e-payment challan for EPF subscription and hence does not require Bank's seal and signature.





Combined Challan for A/c No: 1, 2, 10, 21, 22
State Bank of India
 Employee's Provident Fund Organization

TRRN :1201611014319
 TRRN Processing Date:18-Nov-2016
 Presentation Date:17/11/2016

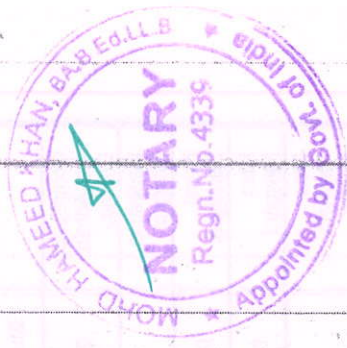
Establishment Code:AP/HYD/0064805/000
 Establishment Name: G.V.K.POWER(GOINDWAL SAHIB)LIMITED
 Cheque No:EP05028417
 Cheque Amount: Rs.762242.00

Dues for the wage month of : 10/2016

Sr. No	Particulars	A/C1	A/C2	A/C10	A/C21	A/C22	Total
1	Employer's Share	222608		141250	8552		372410
2	Employee's Share	363858					363858
3	Administration Charges		25774			200	25974
4	Inspection Charges						
5	Penal Damages	0	0	0	0	0	
6	Misc Payment (INTEREST U/S 7Q)	0	0	0	0	0	
	GRAND TOTAL (IN WORDS) : Seven Lakhs And Sixty Two Thousand And Two Hundred And Forty Two Rupees						762242.00

CRN No:111616209883605

This is a e-payment challan for EPF subscription and hence does not require Bank's seal and signature.



You are here: Pay EPFO > Download Challan

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Cancel

Pending Transaction

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Download Challan Details

25-Oct-2016 [09:39 AM IST]

Exit

Echeque Number	EP04666530	Challan Reference No	101616209370130
Establishment Name	G.V.K.POWER(GOINDWAL SAHIB)LIMITED	Establishment code	0064805
TRRN	1201610014600	Link Branch Code	00847
Region	AP	Office	HYD
Due Month For Employee's	09 -2016	Due Month For Employer's	09-2016
Debit Account Number	00003199552162090	Branch	DAU-INB

Particulars	Employer's Share	Employee's Share	Total	A/cNo1	A/cNo2	A/cNo10	A/cNo21	A/cNo22	Total
Contribution and Admtn. Charges	222985	366074	589059	25931	143089	8662	200		
Inspection Charges									
Penal Damages	0	0	0	0	0	0	0	0	
Misc Payment	0	0	0	0	0	0	0	0	
Misc Payment Nature									
Total			589059	25931	143089	8662	200	766941	

[Click here to see the challan details](#)





Combined Challan for A/c No: 1, 2, 10, 21, 22
State Bank of India
 Employee's Provident Fund Organization

TRRN : 1201608004071
 TRRN Processing Date: 14-Aug-2016
 Presentation Date: 12/08/2016

Establishment Code: AP/HYD/0064805/000
 Establishment Name: G.V.K.POWER(GOINDWAL SAHIB)LIMITED
 Cheque No: EP03884667
 Cheque Amount: Rs.936710.00

Dues for the wage month of: 07/2016

Sr. No	Particulars	A/C1	A/C2	A/C10	A/C21	A/C22	Total
1	Employer's Share	286917		160631	9714		457262
2	Employee's Share	447548					447548
3	Administration Charges		31700				31900
4	Inspection Charges					200	
5	Penal Damages	0	0	0	0	0	
6	Misc Payment (INTEREST U/S 7Q)	0	0	0	0	0	
GRAND TOTAL (IN WORDS) : Nine Lakhs And Thirty Six Thousand And Seven Hundred And Ten Rupees							936710.00

CRN No: 081616209876356

This is a e-payment challan for EPF subscription and hence does not require Bank's seal and signature.





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Combined Challan for A/c No: 1, 2, 10, 21, 22

State Bank of India

Employee's Provident Fund Organization

TRRN :1201607004324

TRRN Processing Date:14-Jul-2016

Presentation Date:12/07/2016

Establishment Code:AP/HYD/0064805/000

Establishment Name: G.V.K.POWER(GOINDWAL SAHIB)LIMITED

Cheque No:EP03535607

Cheque Amount: Rs.786014.00

Dues for the wage month of : 06/2016



Sr. No	Particulars	A/C1	A/C2	A/C10	A/C21	A/C22	Total
1	Employer's Share	222962		152063	9200		384225
2	Employee's Share	375025					375025
3	Administration Charges		26564			200	26764
4	Inspection Charges						
5	Penal Damages	0	0	0	0	0	
6	Misc Payment (INTEREST U/S 7Q)	0	0	0	0	0	
GRAND TOTAL(IN WORDS) : Seven Lakhs And Eighty Six Thousand And Fourteen Rupees							786014.00

CRN No:071616209286205

This is a e-payment challan for EPF subscription and hence does not require Bank's seal and signature.



भारतीय स्टेट बैंक
State Bank of India
The Banker to Every Indian

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Combined Challan for A/c No: 1, 2, 10, 21, 22
State Bank of India
Employee's Provident Fund Organization

TRRN :1201606003807

TRRN Processing Date:16-Jun-2016

Presentation Date:14/06/2016

Establishment Code:AP/HYD/0064805/000

Establishment Name: G.V.K.POWER(GOINDWAL SAHIB)LIMITED

Cheque No:EP03241693

Cheque Amount: Rs.775448.00

Dues for the wage month of: 05/2016

Sr. No	Particulars	A/C1	A/C2	A/C10	A/C21	A/C22	Total
1	Employer's Share	216736		153155	9266		379157
2	Employee's Share	369891					369891
3	Administration Charges		26200			200	26400
4	Inspection Charges						
5	Penal Damages	0	0	0	0	0	
6	Misc Payment (INTEREST U/S 7Q)	0	0	0	0	0	
GRAND TOTAL (IN WORDS) : Seven Lakhs And Seventy Five Thousand And Four Hundred And Forty Eight Rupees							775448.00

CRN No:061616209676862

This is a e-payment challan for EPF subscription and hence does not require Bank's seal and signature.

