



TATA POWER Ltd.

Delhi Electricity Regulatory Commission
Viniyamak Bhawan,
C-block, Shivalik, Malviya Nagar,
New Delhi - 110017

The Secretary
Delhi Electricity Regulatory Commission
Viniyamak Bhawan,
C-block, Shivalik, Malviya Nagar,
New Delhi - 110017

Subject: Submission of Annual Auditor Certificate w.r.t. Power Purchase Cost for FY 2020-21

Dear Sir,

This is with reference to the directive no. # 6.10 (j) of Tariff Order dated 28th Aug 2020, to submit the Annual Auditor Certificate in respect of Power Purchase details of the previous year i.e FY 2020-21 by 30th July of the next financial year.

Accordingly, please find enclosed the Auditor Certificate for Annual Power Purchase Cost of Tata Power-DDL for your kind perusal.

We hope that Hon'ble Commission would find the above in order and we shall be pleased to furnish any other information and/or clarification on the same as and when required.

Thanking you,

Yours sincerely,
For Tata Power Delhi Distribution Limited

Bharat Kumar Bhadawat
Head (Regulatory, Legal & Power Management)

Encl: As mentioned above.



TATA POWER DELHI DISTRIBUTION LIMITED
(A Tata Power and Delhi Government Joint Venture)
Corporate Office - NDPL House Hufson Lane Kingsway Corridor, Delhi - 110 006
Website: www.tatapowerddl.com CIN No: U40100DL290199 CHS8

Page 1 of 1

69

Walker Chandniok & Co LLP
21st Floor, DLF Square
Jacaranda Marg, DLF Phase II
Gurugram - 122 002
India

T +91 124 462 8099
F +91 124 462 8001

To,

The Board of Directors
Tata Power Delhi Distribution Limited
NDPL House, Hudson Lines, Kingsway Camp
New Delhi-110009

Independent Auditor's Certificate on the Statement on details of power purchase cost for the year ended 31 March 2021

1. This certificate is issued in accordance with the terms of our engagement letter dated 9 July 2020 with Tata Power Delhi Distribution Limited (hereinafter 'the Company').
2. The management of the Company has prepared the accompanying statement of details of power purchase cost for the year ended 31 March 2021 ('the Statement') as stated in Clause 6.10(j) of tariff order issued by Delhi Electricity Regulatory Commission (DERC) on 28 August 2020 (hereinafter 'Tariff Order') for submission to DERC, which has been initiated by us for identification purposes only.

Management's Responsibility for the Statement

3. The management of the Company is responsible for preparation of the Statement, including preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal controls relevant to the preparation and presentation of the Statement, and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.
4. The Management is also responsible for ensuring that the Company complies with the requirements of the Tariff Order in relation to the Statement and for providing all relevant information to the DERC.

Auditor's Responsibility

5. Pursuant to the requirement of the Tariff Order, it is our responsibility to provide reasonable assurance in the form of an opinion as to whether the amounts in the accompanying Statement have been accurately extracted from the audited standalone financial statements and underlying books and records of the Company for the year ended 31 March 2021 and the computation thereof is arithmetically correct.
6. The audited standalone financial statements referred to in paragraph 5 above have been audited by us, on which we have issued an unmodified opinion thereon vide our report dated 23 April 2021. Our audit of these standalone financial statements was conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India (the 'ICAI'). Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the standalone financial statements are free from material misstatement. Such audit of standalone financial statements was not planned and performed in connection with any transactions to identify matters that maybe of potential interest to third parties.



Chartered Accountants

Offices in Bangalore, Chandigarh, Chennai, Coimbatore, Hyderabad, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune

Walker Chandniok & Co LLP is registered with limited liability with identification number AAC-2065 and its registered office at L-41 Connaught Circus, New Delhi, 110001, India

68

7. We conducted our examination, on test check basis, of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) ('the Guidance Note') issued by the Institute of Chartered Accountant of India (the 'ICAI'). The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by ICAI.
8. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements issued by ICAI.

Opinion

9. Based on our examination, as above, evidences obtained and the information and explanations, along with the representations provided by the management, we are of the opinion that the amounts that form part of the power purchase cost, as set out in the accompanying Statement, have been accurately extracted from the audited standalone financial statements and underlying books and records of the Company for the year ended 31 March 2021 and that the computation thereof is arithmetically correct.

Restriction on Distribution or Use

10. Our work was performed solely to assist you in meeting your responsibilities in relation to your compliance with the Tariff Order. Our obligation in respect of this certificate are entirely separate from, and our responsibility and liability is in no way changed by, any other role we may have as statutory auditors of the Company or otherwise. Nothing in this certificate, nor anything said or done in the course of or in connection with the services that are the subject of this certificate, will extend any duty of care we may have in our capacity as statutory auditors of the Company.
11. The certificate is addressed to and provided to the Board of Directors of the Company solely for the purpose of enabling it to comply with the requirements of Tariff Order which require it to submit the certificate along with the accompanying Statement to DERC, and should not be used, referred to or distributed for any other purpose or to any other party without our prior written consent. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

For Walker Chandiook & Co LLP

Chartered Accountants

Firm's Registration No.: 001076NAN500013

Neeraj Goel

Neeraj Goel
Partner

Membership No.: 099514

UDIN: 21099514AAAAJJ0703



Place: Gurugram

Date: 14 June 2021

REPORT OF THE COMMISSIONER OF THE GENERAL LAND OFFICE
STATE OF TEXAS

Section	Subsection	Block	Acres	Owner	Remarks
1	1	1	100	...	...
1	1	2	100	...	...
1	1	3	100	...	...
1	1	4	100	...	...
1	1	5	100	...	...
1	1	6	100	...	...
1	1	7	100	...	...
1	1	8	100	...	...
1	1	9	100	...	...
1	1	10	100	...	...
1	1	11	100	...	...
1	1	12	100	...	...
1	1	13	100	...	...
1	1	14	100	...	...
1	1	15	100	...	...
1	1	16	100	...	...
1	1	17	100	...	...
1	1	18	100	...	...
1	1	19	100	...	...
1	1	20	100	...	...
1	1	21	100	...	...
1	1	22	100	...	...
1	1	23	100	...	...
1	1	24	100	...	...
1	1	25	100	...	...
1	1	26	100	...	...
1	1	27	100	...	...
1	1	28	100	...	...
1	1	29	100	...	...
1	1	30	100	...	...
1	1	31	100	...	...
1	1	32	100	...	...
1	1	33	100	...	...
1	1	34	100	...	...
1	1	35	100	...	...
1	1	36	100	...	...
1	1	37	100	...	...
1	1	38	100	...	...
1	1	39	100	...	...
1	1	40	100	...	...
1	1	41	100	...	...
1	1	42	100	...	...
1	1	43	100	...	...
1	1	44	100	...	...
1	1	45	100	...	...
1	1	46	100	...	...
1	1	47	100	...	...
1	1	48	100	...	...
1	1	49	100	...	...
1	1	50	100	...	...
1	1	51	100	...	...
1	1	52	100	...	...
1	1	53	100	...	...
1	1	54	100	...	...
1	1	55	100	...	...
1	1	56	100	...	...
1	1	57	100	...	...
1	1	58	100	...	...
1	1	59	100	...	...
1	1	60	100	...	...
1	1	61	100	...	...
1	1	62	100	...	...
1	1	63	100	...	...
1	1	64	100	...	...
1	1	65	100	...	...
1	1	66	100	...	...
1	1	67	100	...	...
1	1	68	100	...	...
1	1	69	100	...	...
1	1	70	100	...	...
1	1	71	100	...	...
1	1	72	100	...	...
1	1	73	100	...	...
1	1	74	100	...	...
1	1	75	100	...	...
1	1	76	100	...	...
1	1	77	100	...	...
1	1	78	100	...	...
1	1	79	100	...	...
1	1	80	100	...	...
1	1	81	100	...	...
1	1	82	100	...	...
1	1	83	100	...	...
1	1	84	100	...	...
1	1	85	100	...	...
1	1	86	100	...	...
1	1	87	100	...	...
1	1	88	100	...	...
1	1	89	100	...	...
1	1	90	100	...	...
1	1	91	100	...	...
1	1	92	100	...	...
1	1	93	100	...	...
1	1	94	100	...	...
1	1	95	100	...	...
1	1	96	100	...	...
1	1	97	100	...	...
1	1	98	100	...	...
1	1	99	100	...	...
1	1	100	100	...	...



Handwritten initials and a signature in the top right corner of the page.

29



GENERAL INFORMATION		PROPERTY INFORMATION		VALUATION INFORMATION		ASSESSMENT INFORMATION		TAX INFORMATION		REMARKS	
Parcel No.	Block	Lot	Area	Value	Assessed Value	Rate	Tax	Exemption	Notes	Comments	Other
100-100-100	100	100	100	100	100	100	100	100			
100-100-101	100	101	101	101	101	101	101	101			
100-100-102	100	102	102	102	102	102	102	102			
100-100-103	100	103	103	103	103	103	103	103			
100-100-104	100	104	104	104	104	104	104	104			
100-100-105	100	105	105	105	105	105	105	105			
100-100-106	100	106	106	106	106	106	106	106			
100-100-107	100	107	107	107	107	107	107	107			
100-100-108	100	108	108	108	108	108	108	108			
100-100-109	100	109	109	109	109	109	109	109			
100-100-110	100	110	110	110	110	110	110	110			
100-100-111	100	111	111	111	111	111	111	111			
100-100-112	100	112	112	112	112	112	112	112			
100-100-113	100	113	113	113	113	113	113	113			
100-100-114	100	114	114	114	114	114	114	114			
100-100-115	100	115	115	115	115	115	115	115			
100-100-116	100	116	116	116	116	116	116	116			
100-100-117	100	117	117	117	117	117	117	117			
100-100-118	100	118	118	118	118	118	118	118			
100-100-119	100	119	119	119	119	119	119	119			
100-100-120	100	120	120	120	120	120	120	120			
100-100-121	100	121	121	121	121	121	121	121			
100-100-122	100	122	122	122	122	122	122	122			
100-100-123	100	123	123	123	123	123	123	123			
100-100-124	100	124	124	124	124	124	124	124			
100-100-125	100	125	125	125	125	125	125	125			
100-100-126	100	126	126	126	126	126	126	126			
100-100-127	100	127	127	127	127	127	127	127			
100-100-128	100	128	128	128	128	128	128	128			
100-100-129	100	129	129	129	129	129	129	129			
100-100-130	100	130	130	130	130	130	130	130			
100-100-131	100	131	131	131	131	131	131	131			
100-100-132	100	132	132	132	132	132	132	132			
100-100-133	100	133	133	133	133	133	133	133			
100-100-134	100	134	134	134	134	134	134	134			
100-100-135	100	135	135	135	135	135	135	135			
100-100-136	100	136	136	136	136	136	136	136			
100-100-137	100	137	137	137	137	137	137	137			
100-100-138	100	138	138	138	138	138	138	138			
100-100-139	100	139	139	139	139	139	139	139			
100-100-140	100	140	140	140	140	140	140	140			
100-100-141	100	141	141	141	141	141	141	141			
100-100-142	100	142	142	142	142	142	142	142			
100-100-143	100	143	143	143	143	143	143	143			
100-100-144	100	144	144	144	144	144	144	144			
100-100-145	100	145	145	145	145	145	145	145			
100-100-146	100	146	146	146	146	146	146	146			
100-100-147	100	147	147	147	147	147	147	147			
100-100-148	100	148	148	148	148	148	148	148			
100-100-149	100	149	149	149	149	149	149	149			
100-100-150	100	150	150	150	150	150	150	150			

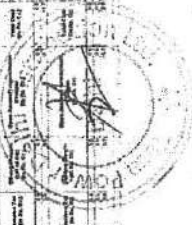


89

Handwritten notes and signatures in the top right corner of the page.

McGraw-Hill Construction Information Group

Item No.	Description	Quantity	Unit	Rate	Amount	Notes
1	Excavation	100	cu yd	1.20	120.00	
2	Foundation	50	sq ft	2.50	125.00	
3	Concrete	200	cu yd	1.50	300.00	
4	Reinforcement	100	lb	0.10	10.00	
5	Formwork	100	sq ft	0.50	50.00	
6	Brickwork	100	sq ft	1.00	100.00	
7	Masonry	100	sq ft	1.00	100.00	
8	Plumbing	100	hr	1.50	150.00	
9	Electric	100	hr	1.50	150.00	
10	Paint	100	gal	1.00	100.00	
11	Roofing	100	sq ft	1.00	100.00	
12	Insulation	100	sq ft	1.00	100.00	
13	Windows	100	unit	1.00	100.00	
14	Doors	100	unit	1.00	100.00	
15	Interior	100	sq ft	1.00	100.00	
16	Exterior	100	sq ft	1.00	100.00	
17	Site Work	100	hr	1.50	150.00	
18	Landscaping	100	hr	1.50	150.00	
19	Permits	100	hr	1.50	150.00	
20	Insurance	100	hr	1.50	150.00	
21	Contingency	100	hr	1.50	150.00	
22	Profit	100	hr	1.50	150.00	
23	Subtotal				2000.00	
24	Tax				100.00	
25	Total				2100.00	



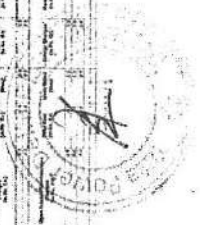
Handwritten signature or initials at the top right.

74

Handwritten mark

Handwritten mark

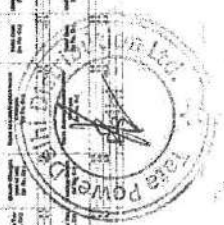
General Information		Financial Data		Operational Metrics		Compliance Status	
ID	Name	Value	Unit	Count	Rate	Score	Notes
001	John Doe	1200	USD	15	0.8	95	Active
002	Jane Smith	950	USD	12	0.75	90	Active
003	Michael Johnson	1100	USD	14	0.78	92	Active
004	Sarah Williams	800	USD	10	0.7	88	Active
005	David Brown	1300	USD	16	0.82	96	Active
006	Emily Davis	700	USD	9	0.65	85	Active
007	James Miller	1000	USD	13	0.72	90	Active
008	Alice Wilson	1150	USD	14.5	0.79	93	Active
009	Robert Taylor	900	USD	11	0.71	89	Active
010	Michelle Garcia	1250	USD	15.5	0.81	95	Active
011	Christopher Lee	850	USD	10.5	0.68	87	Active
012	Stephanie King	1050	USD	13.5	0.73	91	Active
013	Matthew White	1180	USD	14.8	0.78	94	Active
014	Olivia Green	750	USD	9.5	0.67	86	Active
015	Benjamin Black	1350	USD	16.5	0.83	97	Active
016	Maria Lopez	920	USD	11.5	0.72	90	Active
017	Daniel Hill	1080	USD	13.8	0.74	92	Active
018	Chloe Adams	880	USD	11.2	0.69	88	Active
019	Andrew Baker	1220	USD	15.2	0.80	94	Active
020	Sophia Nelson	780	USD	9.8	0.66	86	Active
021	Joshua Young	1120	USD	14.2	0.77	93	Active
022	Ava Hall	980	USD	12.5	0.73	90	Active
023	Lucas King	1020	USD	13.2	0.74	91	Active
024	Isabella Scott	820	USD	10.2	0.67	87	Active
025	William Walker	1320	USD	16.2	0.82	96	Active
026	Mia Perez	940	USD	11.8	0.72	90	Active
027	Ethan Reed	1060	USD	13.6	0.74	92	Active
028	Aria Cook	860	USD	10.6	0.68	87	Active
029	Grayson Bell	1200	USD	15.0	0.80	94	Active
030	Scarlett Evans	760	USD	9.6	0.66	86	Active
031	Levi Foster	1140	USD	14.4	0.77	93	Active
032	Layla Grant	960	USD	12.2	0.73	90	Active
033	Isaac Hayes	1040	USD	13.4	0.74	91	Active
034	Zoe Kelly	840	USD	10.4	0.68	87	Active
035	Wyatt Lewis	1340	USD	16.4	0.83	97	Active
036	Madelyn Miller	910	USD	11.6	0.72	90	Active
037	Lincoln Moore	1090	USD	13.9	0.74	92	Active
038	Penelope Parker	890	USD	11.1	0.69	88	Active
039	Robert Quinn	1230	USD	15.3	0.80	94	Active
040	Madison Ross	790	USD	9.9	0.66	86	Active
041	Julian Sanders	1160	USD	14.6	0.77	93	Active
042	Valentina Taylor	970	USD	12.4	0.73	90	Active
043	Christopher Thomas	1010	USD	13.1	0.74	91	Active
044	Madeline White	810	USD	10.1	0.67	87	Active
045	Robert Wilson	1310	USD	16.1	0.82	96	Active
046	Chloe Young	930	USD	11.7	0.72	90	Active
047	Lucas Adams	1070	USD	13.7	0.74	92	Active
048	Aria Baker	870	USD	10.7	0.68	87	Active
049	Grayson Clark	1210	USD	15.1	0.80	94	Active
050	Scarlett Evans	770	USD	9.7	0.66	86	Active
051	Levi Foster	1170	USD	14.7	0.77	93	Active
052	Layla Grant	950	USD	12.1	0.73	90	Active
053	Isaac Hayes	1030	USD	13.3	0.74	91	Active
054	Zoe Kelly	830	USD	10.3	0.68	87	Active
055	Wyatt Lewis	1330	USD	16.3	0.83	97	Active
056	Madelyn Miller	900	USD	11.5	0.72	90	Active
057	Lincoln Moore	1100	USD	14.0	0.74	92	Active
058	Penelope Parker	880	USD	11.0	0.69	88	Active
059	Robert Quinn	1240	USD	15.4	0.80	94	Active
060	Madison Ross	800	USD	10.0	0.66	86	Active
061	Julian Sanders	1180	USD	14.8	0.77	93	Active
062	Valentina Taylor	980	USD	12.5	0.73	90	Active
063	Christopher Thomas	1020	USD	13.2	0.74	91	Active
064	Madeline White	820	USD	10.2	0.67	87	Active
065	Robert Wilson	1320	USD	16.2	0.82	96	Active
066	Chloe Young	940	USD	11.8	0.72	90	Active
067	Lucas Adams	1080	USD	13.8	0.74	92	Active
068	Aria Baker	860	USD	10.6	0.68	87	Active
069	Grayson Clark	1220	USD	15.2	0.80	94	Active
070	Scarlett Evans	780	USD	9.8	0.66	86	Active
071	Levi Foster	1190	USD	14.9	0.77	93	Active
072	Layla Grant	960	USD	12.2	0.73	90	Active
073	Isaac Hayes	1040	USD	13.4	0.74	91	Active
074	Zoe Kelly	840	USD	10.4	0.68	87	Active
075	Wyatt Lewis	1340	USD	16.4	0.83	97	Active
076	Madelyn Miller	910	USD	11.6	0.72	90	Active
077	Lincoln Moore	1110	USD	14.1	0.74	92	Active
078	Penelope Parker	890	USD	11.1	0.69	88	Active
079	Robert Quinn	1250	USD	15.5	0.80	94	Active
080	Madison Ross	810	USD	10.1	0.66	86	Active
081	Julian Sanders	1190	USD	14.9	0.77	93	Active
082	Valentina Taylor	990	USD	12.6	0.73	90	Active
083	Christopher Thomas	1030	USD	13.3	0.74	91	Active
084	Madeline White	830	USD	10.3	0.67	87	Active
085	Robert Wilson	1330	USD	16.3	0.82	96	Active
086	Chloe Young	950	USD	11.9	0.72	90	Active
087	Lucas Adams	1090	USD	13.9	0.74	92	Active
088	Aria Baker	870	USD	10.7	0.68	87	Active
089	Grayson Clark	1230	USD	15.3	0.80	94	Active
090	Scarlett Evans	790	USD	9.9	0.66	86	Active
091	Levi Foster	1200	USD	15.0	0.77	93	Active
092	Layla Grant	970	USD	12.3	0.73	90	Active
093	Isaac Hayes	1050	USD	13.5	0.74	91	Active
094	Zoe Kelly	850	USD	10.5	0.68	87	Active
095	Wyatt Lewis	1350	USD	16.5	0.83	97	Active
096	Madelyn Miller	920	USD	11.7	0.72	90	Active
097	Lincoln Moore	1120	USD	14.2	0.74	92	Active
098	Penelope Parker	900	USD	11.2	0.69	88	Active
099	Robert Quinn	1260	USD	15.6	0.80	94	Active
100	Madison Ross	820	USD	10.2	0.66	86	Active



75

STATEMENT OF WORK

Item No.	Description	Quantity	Unit	Rate	Total	Notes
1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74
75
76
77
78
79
80
81
82
83
84
85
86
87
88
89
90
91
92
93
94
95
96
97
98
99
100



Quets

Handwritten signature

87

NO.	DESCRIPTION	DATE	AMOUNT	CHECK NO.	BANK	REMARKS
1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74
75
76
77
78
79
80
81
82
83
84
85
86
87
88
89
90
91
92
93
94
95
96
97
98
99
100

Rever

18



79

