

# Walker Chandlok & Co LLP

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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 2020

1. This certificate is issued in accordance with the terms of our engagement letter dated 11 July 2019 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 2020 ('the Statement') as stated in Clause 6.10(j) of tariff order issued by Delhi Electricity Regulatory Commission (DERC) on 31 July 2019 (hereinafter 'Tariff Order') for submission to DERC, which has been initialed 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.



Chartered Accountants

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

Walker Chandlok & Co LLP is registered with limited liability with identification number AAC-2085 and its registered office at 1-41 Connaught Circle, New Delhi, 110091, India.

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## 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 2020 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 29 April 2020. 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.
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 2020 and that the computation thereof is arithmetically correct.

## Restriction on Distribution or Use

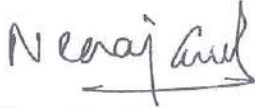
10. Our work was performed solely to assist you in meeting your responsibilities in relation to your compliance with the Tariff Order. Our obligation in respect of this certificate are entirely separate from, and our responsibility and liability is in no way changed by, any other role we may have as 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



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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 Chandniok & Co LLP**  
Chartered Accountants  
Firm's Registration No.: 001076N/N500013



**Neeraj Goel**  
Partner  
Membership No.: 099514

UDIN: 20099514AAAAEB8317

**Place:** Gurugram  
**Date:** 17 August 2020





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