

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF NHPC LIMITED

Report on the Consolidated Financial Statements

We have audited the accompanying Consolidated Financial Statements of NHPC LIMITED (hereinafter referred to as "the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") its associates and jointly controlled entities, comprising of the Consolidated Balance Sheet as at 31st March, 2015, the Consolidated Statement of Profit and Loss, the Consolidated Cash Flow Statement for the year then ended, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the Consolidated Financial Statements").

Management's Responsibility for the Consolidated Financial Statements

The Holding Company's Board of Directors is responsible for the preparation of these Consolidated Financial Statements in terms of the requirements of the Companies Act, 2013 ("the Act") that give a true and fair view of the Consolidated financial position, Consolidated financial performance and Consolidated cash flows of the Group and Jointly controlled entities in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies(Accounts) Rules, 2014. The respective Board of Directors of the companies included in the Group and its jointly controlled entities are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; the 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 Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Consolidated Financial Statements by the Directors of the Holding Company, as aforesaid.

Auditor's Responsibility

Our responsibility is to express an opinion on these Consolidated Financial Statements based on our audit. While conducting the audit, we have taken into account the provisions of the Act, the Accounting and Auditing Standards and matters which are required to be included in the Audit Report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing 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 Consolidated Financial Statements are free from material misstatement.



An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Consolidated Financial Statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Consolidated Financial Statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Holding Company's preparation of the Consolidated Financial Statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on whether the Holding Company has an adequate internal financial controls system over financial reporting in place and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Holding Company's Board of Directors, as well as evaluating the overall presentation of the Consolidated Financial Statements.

We believe that the audit evidence obtained by us and the audit evidence obtained by the other auditors in terms of their reports referred to in sub-paragraph (a) of the Other Matters paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the Consolidated Financial Statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Consolidated 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 Consolidated state of affairs of the Group and jointly controlled entities as at 31st March, 2015, and their Consolidated profit and their Consolidated cash flows for the year ended on that date.

Emphasis of Matter

We draw attention to the following matters in the Notes to the Consolidated Financial Statements:

- a) Explanatory Note of Note No. 7 to Consolidated Financial Statements, which describes about the stay from Hon'ble High Court of Delhi against the implementation of stoppage of Personal Pay Adjustment (fitment benefits) recovery from below Board Level Executives and also about the confirmation of directions of Competent Authority effecting such recoveries w.e.f. 01.02.2014 which is still pending with the Ministry of Power (MoP).
- b) Note No. 11 para 2 to Consolidated Financial Statements read with Note No. 29 para 12, which describes uncertainty about the outcome of the projects under survey and investigation stage. Expenditure incurred for conducting Survey & Investigation on such projects are being carried forward as these projects are under investigation/ pending clearance/or financial assistance with various authorities.
- c) Note No. 29 para 4 to the Consolidated Financial Statements, which describes the uncertainty related to the outcome of the claims/ arbitration proceedings and lawsuit filed by/ against the Company on/ by contractors and others. In some of the cases the arbitration award has been



decided against the company/ lost in lower courts and the company is pursuing the matter in higher courts. Management does not envisage any possible outflow in respect of decisions against the company other than those already provided for in the books of account.

- d) Note No. 29 para 7(a) to the Consolidated Financial Statements about the various balances which are subject to reconciliation / confirmation and respective consequential adjustments.
- e) Note No. 29 para 11 to the Consolidated Financial Statements about the Kotlibhel-1A project, the fate of which is pending adjudication before the Hon'ble Supreme Court of India.
- f) Note No. 29 para 26 read with Significant Accounting Policy No. 4 to the Consolidated Financial Statements regarding earlier adoption (duly permitted) of Guidance Note on Accounting for Rate Regulated Activities issued by The Institute of Chartered Accountants of India.

Our opinion is not modified in respect of these matters.

Other Matters

- a) We did not audit the Financial Statements / Financial Information of the following subsidiaries and jointly controlled entities whose Financial Statements / Financial Information reflect the details given below of total assets as at 31st March 2015, total revenues and net cash flows for the year ended on that date to the extent to which they are reflected in the Consolidated Financial Statements:

(Rs. in crores)

Name of the Companies	Total Assets	Total Revenues	Net Cash Flows
Subsidiaries:			
NHDC Ltd.	8117.77	1548.85	711.75
Bundelkhand Saur Urja Ltd.	1.14	0.00	1.00
Joint Venture:			
Chenab Valley Power Projects (P) Ltd.	502.92	0.00	-11.47
National Power Exchange Ltd.	6.89	0.55	6.74
National High Power Test Laboratory (P) Ltd.	234.42	0.00	15.37
Total	8863.14	1549.40	723.39

These Financial Statements / Financial Information have been audited by other auditors whose reports have been furnished to us by the Management and our opinion on the Consolidated Financial Statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and jointly controlled entities, and our report in terms of sub-sections (3) and (11) of Section 143 of the Act, insofar as it relates to the aforesaid subsidiaries and jointly controlled entities is based solely on the reports of the other auditors.



- b) We did not audit the Financial Statements / Financial Information of the following subsidiary whose Financial Statements / Financial Information reflect the details given below of assets as at 31st March 2015, total revenues and net cash flows for the year ended on that date to the extent to which they are reflected in the Consolidated Financial Statements:

(Rs. in crores)

Name of the Companies	Total Assets	Total Revenues	Net Cash Flows
Subsidiary:			
Loktak Downstream Hydroelectric Corporation Ltd.	136.38	4.03	-11.47
Total	136.38	4.03	-11.47

These Financial Statements / Financial Information are unaudited and have been furnished to us by the Management and our opinion on the Consolidated Financial Statements, in so far as it relates to the amounts and disclosures included in respect of these jointly controlled entities, and our report in terms of sub-section (3) of Section 143 of the Act in so far as it relates to the aforesaid jointly controlled entities, is based solely on such unaudited Financial Statements / Financial Information. In our opinion and according to the information and explanations given to us by the Management, these Financial Statements / Financial Information are not material to the Group.

Our opinion on the Consolidated Financial Statements, and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the Financial Statements / Financial Information certified by the Management.

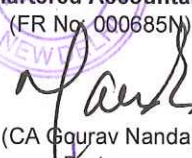
Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2015 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the Annexure-I, a statement on the matters specified in the paragraph 3 and 4 of the Order, to the extent applicable.
2. The Comptroller and Auditor-General of India has issued directions indicating the areas to be examined in terms of sub-section (5) of section 143 of the Companies Act, 2013, the compliance of which is set out in Annexure II.
3. As required by Section 143(3) of the Act, we report, to the extent applicable, 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 purposes of our audit of the aforesaid Consolidated Financial Statements.



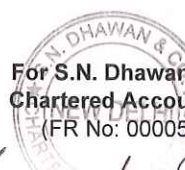
- b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid Consolidated Financial Statements have been kept so far as it appears from our examination of those books and the reports of the other auditors.
- c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss, and the Consolidated Cash Flow Statement dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the Consolidated Financial Statements.
- d) In our opinion, the aforesaid consolidated financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of the written representations received from the directors of the Holding Company as on 31st March, 2015 taken on record by the Board of Directors of the Holding Company and the reports of the statutory auditors of its subsidiary companies and jointly controlled companies incorporated in India, none of the directors of the Group companies and jointly controlled companies incorporated in India is disqualified as on 31st March, 2015 from being appointed as a director in terms of Section 164 (2) of the Act;
- f) 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 information and according to the explanations given to us:
- i) The consolidated financial statements disclose the impact of pending litigations on the Consolidated Financial position of the Group and jointly controlled entities– Refer Note 29, para 4 to the Consolidated Financial Statements.
 - ii) The Group, its associates and jointly controlled entities did not have any material foreseeable losses on long-term contracts including derivative contracts.
 - iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Holding Company and its subsidiary companies and jointly controlled companies incorporated in India.

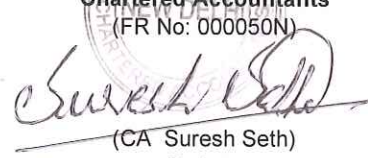

For S. N. Nanda & Co.
Chartered Accountants
 (FR No. 000685N)


 (CA Gourav Nanda)
 Partner
 M. No. 500417

For Gupta Gupta & Associates
Chartered Accountants
 (FR No. 001728N)


 (CA R. K Gupta)
 Partner
 M. No. 085074


For S. N. Dhawan & Co.
Chartered Accountants
 (FR No. 000050N)


 (CA Suresh Seth)
 Partner
 M. No. 10577

For Ray and Ray
Chartered Accountants
 (FR No. 301072E)


 (CA Barun Kr. Ghosh)
 Partner
 M. No. 051028

Place: New Delhi

Date: 29th day of May 2015

Annexure-I referred to in paragraph 1 under the heading "Report on Other Legal and Regulatory Requirements" of our report of even date:-

1. In respect of Fixed Assets:

- (a) The company, its subsidiary and jointly controlled companies have maintained records showing full particulars including quantitative details and situation of fixed assets.
- (b) The fixed assets, *except in case of land in certain units of holding company*, have been verified by the management /outside agencies. In our opinion, the frequency of such verification is reasonable having regard to the size of the company and nature of assets. As per the information given to us by the management, no material discrepancies as compared to book records were noticed in respect of fixed assets physically verified during the year.

2. In respect of Inventories:

- a) The inventory has been physically verified by the respective Managements of the Holding Company, its subsidiary and jointly controlled companies during the year in respect of those companies which are holding inventory. In our opinion, the frequency of such verification is reasonable.
 - b) In our opinion, the procedures of physical verification of inventory followed by the respective Managements of the Holding Company, its subsidiary and jointly controlled companies are reasonable and adequate in relation to the size of the aforesaid Holding Company, its subsidiary and jointly controlled companies incorporated in India.
 - c) On the basis of our examination of the inventory records and the reports of the other auditors, in our opinion, the Holding Company, its subsidiary and jointly controlled companies are maintaining proper records of inventory. The discrepancies noticed on physical verification of inventory of the aforesaid Holding Company, its subsidiary and jointly controlled companies incorporated in India as compared to the respective book records were not material.
3. The company, its subsidiary and jointly controlled companies incorporated in India have not granted any loans, secured or unsecured to the companies, firms or other parties covered in the register maintained under section 189 of the Companies Act, 2013. In view of this, sub-clauses (a) and (b) of clause (iii) of the order are not applicable.
4. In our opinion, and according to the information and explanations given to us, and the reports of the other auditors on the subsidiary and jointly controlled companies as furnished to us, there is an adequate internal control system commensurate with the size of the Holding Company, its subsidiary and jointly controlled companies and the nature of its business for the purchase of inventory and fixed assets and for the sale of goods and services. Further, on the basis of our examination of the books and records of the aforesaid Holding Company and the reports of the other auditors on the subsidiary and jointly controlled companies as furnished to us, and according to the information and explanations given to us, we have neither come across, nor have been informed of, any continuing failure to correct major weaknesses in the aforesaid internal control system.



5. The company, its subsidiary and jointly controlled companies have not accepted any deposit from public within the meaning of sections 73 to 76 or any other provisions of the Companies Act, 2015 rules made there under.
6. The Company and its one subsidiary, NHDC Ltd. have made and maintained cost accounts and records specified by the Central Government under section 148(1) of the Companies Act, 2013. However, we have not made a detailed examination of these accounts and records with a view to determine whether they are accurate or complete.
7. **In respect of Statutory Dues:**
- a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, its subsidiary and jointly controlled companies, amounts deducted/accrued in the books of accounts in respect of, undisputed statutory dues including provident fund, income tax, sales tax, wealth tax, service tax, duty of custom, duty of excise, value added tax, cess and any other material statutory dues have generally been regularly deposited with the appropriate authorities. We are informed that the Employees' State Insurance Scheme is not applicable to the Company. According to the information and explanations given to us, no undisputed demand payable in respect of aforesaid statutory dues was in arrears, as at 31st March, 2015 for a period of more than six months from the date they became payable.
- b) According to the information and explanations given to us and as per the records of the company, its subsidiary and jointly controlled companies, the following dues of income tax, sales tax, entry tax and duty of custom have not been deposited on account of dispute:-

(Rs. in Crores)

Name of the Statute	Nature of the dues	Amount	Year to which it pertains	Forum where dispute is pending
Income tax Act,1961	Income tax	0.07	2007-08	ITO, Dehradun
		0.01	2008-09	
		0.02	2009-10	
HP VAT Act 2005	Sales tax	5.78	2005-06 to 2009-10	HP VAT Tribunal Dharmshala Camp Shimla.
J & K General Sales Tax Act 1962	Sales tax	245.61	1994-95	Sales Tax Appellate Tribunal, Srinagar
J & K General Sales Tax Act 1962	Sales tax	0.2156	2010-11	CTO, Baramulla
Customs Act,1962	Custom Duty	2.01	2004-2005	HC, Kolkata (last heard on 28.02.2005)
WB VAT Act, 2005:	Sales Tax	0.14	2006-07	Sr. Joint Commissioner, Sales Tax, Siliguri
		0.76	2007-08	
		0.43	2008-09	
		0.07	2009-10	
		0.15	2010-11	
M.P. Entry Tax Act	Entry tax on addition to Fixed Asset due to exchange rate variation and other additions.	0.05	2008-09	MPCT Appellate Board



- c) As per the records of the company, its subsidiary and jointly controlled companies and according to information and explanations given to us, no amount is required to be transferred to Investor Education and Protection Fund (IEPF) in accordance with the provisions of section 205C of the Companies Act, 1956 read with the IEPF (Awareness and Protection of Investors) Rules, 2001.
8. The Company, its subsidiary and jointly controlled companies do not have any accumulated losses at the end of the financial year and has not incurred cash losses in the financial year covered by our audit and in the immediately preceding financial year. However, one joint venture, National Power Exchange Ltd, as reported by its Auditor this company has total of Rs. 6,26,76,278.92 accumulated losses as on 31st March 2015 which is less than 50% of its total Net Worth of Rs. 13,12,73,300. This company has incurred Rs. NIL cash loss during this financial year, which in the immediately preceding financial year was Rs. 3,88,980.
9. Based on our audit procedures and according to the information and explanations given to us, we are of the opinion that the company, its subsidiary and jointly controlled companies have not defaulted in repayment of dues to financial institutions, banks or debenture holders.
10. In our opinion and according to the information and the explanations given to us, the Company, its subsidiary and jointly controlled companies have not given any guarantee for loans taken by others from bank or financial institutions.
11. In our opinion and according to the information and the explanations given to us, and on overall examination of the Balance Sheet of the Company, and based on the reports of the other auditors of the Holding company's subsidiaries and jointly controlled companies, in our opinion, we report that term loans have been applied for the purpose for which they were obtained.
12. In course of our examination of the books and records of the Company carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us and based on the reports of the other auditors, we have neither come across any instance of material fraud on or by the Holding Company, its subsidiaries and jointly controlled companies, noticed or reported during the year, nor we have been informed of any such case by the Management of the aforesaid Holding Company or reported in the audit reports of its subsidiaries and jointly controlled companies.

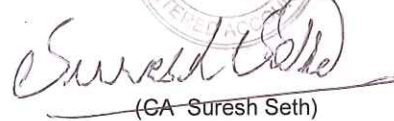
For S. N. Nanda & Co.
Chartered Accountants
(FR No: 000685N)


(CA Gourav Nanda)
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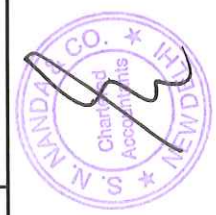
Place: New Delhi

Date: 29th day of May 2015

Annexure II referred to in Paragraph 2 under the heading 'Report on Other Legal & Regulatory Requirements' of our report of even date

It comprises data of Holding Company, its two subsidiaries NHDC Ltd. & Bundelkhand Saur Urja Ltd; its two joint ventures, Chenab Valley Power Projects (P) Ltd & National High Power Test Laboratory (P) Ltd. So far as subsidiary Loktak Downstream Hydroelectric Corporation Ltd. is concerned its accounts are unaudited and so far as National Power Exchange Ltd. is concerned we have been informed that its Auditors have not been appointed by Comptroller & Auditor General of India, hence there are no directions under sub-section (5) of section 143 of the Companies Act, 2013.

S.No.	Direction	Company	Our Report	Action taken thereon	Impact on Accounts & Financial Statements of the Company
1	If the Company has been selected for disinvestment, a complete status report in terms of valuation of Assets (including intangible assets and land) and Liabilities (including Committed & General Reserves) may be examined including the mode and present stage of disinvestment process.	Holding Company Chenab Valley Power Projects (P) Ltd. National High Power Test Laboratory (P) Ltd. Bundelkhand Saur Urja Ltd. NHDC Ltd.	NHPC have received a letter No. 11/11/2013-NHPC dated 03-07-2014 from Ministry of Power, Government of India referring to Ministry of Finance's letter No. 4(4)/2014-DD11 dated 01.07.2014 seeking comments of NHPC on draft Cabinet Committee on Economic Affairs (CCEA) for disinvestment of 11.36% paid-up capital of NHPC Ltd. out of Government of India shareholding of 85.96%. However, this disinvestment process was advised by Ministry of Power vide its letter dated 13.11.2014 to be kept on hold till at least some projects go on stream. Not Applicable Not Applicable Not Applicable Not Applicable	No Action Required No Action Required No Action Required No Action Required	NIL NIL NIL NIL
2	Please report whether there are any cases of waiver/write off of debts/loans/interest etc., if yes, the reasons there for and the amount involved.	Holding Company Chenab Valley Power Projects (P) Ltd. National High Power Test Laboratory (P) Ltd. Bundelkhand Saur Urja Ltd. NHDC Ltd.	There are 2 cases where claims amounting to Rs. 51,572/- being irrecoverable, have been written off. NIL NIL NIL	Amount debited to Profit & Loss A/c No Action Required No Action Required No Action Required	Profit reduced by Rs. 51,572/- NIL NIL NIL



<p>3</p> <p>Whether proper records are maintained for inventories lying with third parties & assets received as gift from Govt. or other authorities.</p>	<p>Holding Company</p> <p>Chenab Valley Power Projects (P) Ltd.</p> <p>National High Power Test Laboratory (P) Ltd.</p> <p>Buldelkhand Saur Urja Ltd.</p> <p>NHDC Ltd.</p>	<p>The company is maintaining proper records for inventories.</p> <p>As informed, the company has not received any assets from Govt. or other authorities.</p> <p>Not Applicable</p> <p>Not Applicable</p> <p>Not Applicable</p> <p>Not Applicable</p>	<p>No Action Required</p> <p>No Action Required</p> <p>No Action Required</p> <p>No Action Required</p> <p>No Action Required</p>	<p>NIL</p> <p>NIL</p> <p>NIL</p> <p>NIL</p> <p>NIL</p>
<p>4</p> <p>A report on age-wise analysis of pending legal/arbitration cases including the reasons of pendency and existence/effectiveness of a monitoring mechanism for expenditure on all legal cases (foreign and local) may be given.</p>	<p>Holding Company</p> <p>Chenab Valley Power Projects (P) Ltd.</p> <p>National High Power Test Laboratory (P) Ltd.</p> <p>Buldelkhand Saur Urja Ltd.</p> <p>NHDC Ltd.</p>	<p>Age-wise analysis of legal/arbitration cases are as follows:</p> <p>0-1 year : 51 cases</p> <p>1-2 year : 67 cases</p> <p>2-3 year : 90 cases</p> <p>3-4 year : 78 cases</p> <p>4-5 year : 98 cases</p> <p>5-year & above : 283 cases</p> <p>Total : 667 cases</p> <p>The reason for pendency of such cases under arbitration/courts is that hearings not yet completed, calling for further details and additional documents by the arbitrators/ courts, non-fixation of dates for hearing, granting of stay by court etc. There is no laid down procedure for large legal expenses (Foreign or local). However, the expenditure on all legal cases is proposed for approval of the competent authority every year and the same is incurred within the budget sanctioned by the competent authority.</p> <p>An application under section 34 of the Arbitration and conciliation Act, 1996 has been filed in the matter of M/s Chenab Valley Power Projects (P) Ltd. Versus Sh. Jagdish Chand Gupta and Others on 26-09-2014 challenging the award of the arbitrator.</p> <p>Not Applicable</p> <p>Not Applicable</p>	<p>The cases where company is expecting probable outflow, necessary provision has been created in the books as per AS-29.</p> <p>For remaining cases where either there is no probable outflow or a reliable estimate of amount of the obligation cannot be made, amount involved has been shown under contingent liability in Note no. 29, Para 1 to Financial Statements.</p> <p>The application is pending for hearing</p> <p>No Action Required</p> <p>No Action Required</p>	<p>By virtue of provision, consequential effect has been given to respective heads of accounts. (Refer to Note No. 29, Para 1 to Financial Statements)</p> <p>The same has been shown as contingent liability in explanatory notes to accounts.</p> <p>NIL</p> <p>NIL</p>

For S. N. Nanda & Co.
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Chartered Accountants
(FR No. 301072E)

Ray
(CA Barun Kr. Ghosh)
Partner
M. No. 051028

Detail Annexed

NHDC LTD BHOPAL
Pending Legal/ Arbitration Cases as on 31.03.2015

Pending With

Unit	Nature of Cases	Opening Balance as on 01.04.2014	No. of Cases Addition	Settled during the year	Closing Balance as on 31.03.2015	Remarks
ISP	R&R (Land Compensation Related)	1160	0	126	1034	
ISP	R&R (Contract related)	0	1	0	1	
OSP	R&R (Contract related)	1	0	0	1	
OSF	Contract related	5	0	0	5	
CO	Contract related	1	0	0	1	
ISP	Contract related	0	5	0	5	
ISP	R&R (Land Compensation Related)	345	500	208	638	
ISP	Contractor Claims	7	2	6	3	
OSP	R&R (Land Compensation Related)	369	0	359	10	More than one year
OSP	R&R (Contract related)	9	0	0	9	
CO	Contractor Claims	3	3	0	6	
CO	Appointment in corporation	3	1	0	4	
CO	Civil Suit	1	0	0	1	
CO	Employees Grievances	6	1	3	4	
OSP	R&R (Municipal Corporation)	1	0	0	1	
OSP	R&R (Misc)	0	0	0	0	
		1012	514	707	1729	

Total

Commercial Tax Department, Govt of
Madhya Pradesh

