

टीएचडीसी इंडिया लिमिटेड THDC INDIA LIMITED



Date: 10.11.2022

CIN: U45203UR1988GOI009822

No. THDC/RKSH/CS/F-200/BSE-NSE

BSE Limited	National Stock Exchange of India Limited
Floor 25, Phiroze Jeejeebhoy	Exchange Plaza, Bandra Kurla Complex,
Towers,	Bandra (East),Mumbai- 400051
Dalal Street, Mumbai – 400001	

Sub: Intimation to Stock Exchange regarding:

- Submission of Financial Result along with Limited Review Report for the quarter and half year ended September 30,2022.
- Submission of Security Cover Certificate under Reg 54 of SEBI (LODR), Regulations 2015.
- Submission of statement indicating Utilization of issue proceeds of NCDs under Reg 52(7) of SEBI (LODR), Regulations 2015.
- Submission of disclosure of Related Party Transaction under Reg 23(9) of SEBI (LODR), Regulations, 2015.

Dear Sir/ Madam,

We are enclosing the Financial Results (Standalone & Consolidated) along with Limited Review Report for the quarter and half year ended September 30, 2022 in the prescribed format as required under Regulation 52 of SEBI (LODR) Regulations 2015. The Results have been reviewed by the Audit Committee of the company and approved by the Board of Directors in their respective meetings held on November 10,2022.

The information as required under Regulation 52(4) of the SEBI (LODR) Regulations, 2015 is also covered in the unaudited Financial Results (Standalone & Consolidated) submitted herewith.

Pursuant to Reg 54 of SEBI (LODR), 2015 the security cover by the Statutory Auditor with respect to listed non-convertible debt securities of the company as on September 30, 2022 is also submitted herewith.

Pursuant to Reg 52(7) of the SEBI (LODR) Reg, 2015 we are enclosing a statement indicating the utilization of issue proceeds of Non-Convertible Debentures and Nil deviation/variation in use of issue proceeds of the said NCDs.

Further, pursuant to Reg 23(9) of SEBI (LODR), 2015 the disclosure of related party transaction in the prescribed format is also attached.

The submitted information shall also be posted on the THDC's website.

Thanking you

For THDC INDIA LIMITED

(Rashmi Sharma)
Company secretary & Compliance Officer

CC:

Vistra ITCL (India) Limited - Debenture Trustee

S.N.KAPUR & ASSOCIATES CHARTERED ACCOUNTANTS

HEAD OFF: M-5 GOLE MARKET, MAHANAGAR, LUCKNOW- 226006 Phone Nos.(off): 4016231 | Mobile: 9839011549, 9415011673, 9839211549

INDEPENDENT AUDITORS' LIMITED REVIEW REPORT ON THE UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30th SEPTEMBER 2022

To, The Board of Directors, THDC India Limited

We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **THDC India Limited** for the quarter and six months ended 30th September 2022. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these Standalone Financial Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard required that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquire of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has comes to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable Accounting Standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S.N.KAPUR & ASSOCIATES

Lucknow Chartered

Chartered Accountants

Firm's ICAI Reg. No. 00154

(CA. AVICHAL SN. KAPUR)

Partner

M.No.: 400460

Place: Lucknow Date: 10/11/2022

UDIN: 22400460BCRTRT7842

THDC INDIA LIMITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 30.09.2022

Amount In Crore ₹

Sl.No.	Particulars	As at 30.09.2022	As at 30.09.2021	As at 31.03.2022			
^	ASSETS	(Unaudited)	(Unaudited)	(Audited)			
A	Non-Current Assets						
1	(a) Property, Plant and Equipment	6,205.77	6,445.26	6,343.47			
	(b) Right of Use Assets	402.81	400.22	411.72			
	(c) Other Intangible Assets	0.25	0.27	0.25			
	(d) Capital work-in- progress	11,241.54	7,640.28	9,447.39			
	(e) Financial Assets	11,241.54	7,040.28	3,447.55			
	To discount the control of the contr	25.90	7.40	14.80			
	(i) Investment in Subsidiary Co.	34.21	36.22	36.12			
	(ii) Loans	34.21	30.22	50.12			
	(iii) Advances (iv) Others		1.00				
	AMERICAN CONTRACTOR	831.07		836.29			
	(f) Deferred Tax Assets (Net) (g) Non Current Tax Assets Net	44.03	837.73 32.49	43.2			
			75 75 75 75 75 75 75 75 75 75 75 75 75 7	2.042.24			
	(h) Other Non-Current Assets	2,218.02	1,983.08	2,042.2			
	Sub-Total- Non-Current Assets	21,003.60	17,383.95	19,175.49			
2	Control State Co	21,003.60	17,363.93	19,175.49			
2	Current Assets	20.00	24.00	40.0			
	(a) Inventories	39.90	34.09	40.94			
	(b) Financial Assets	242.02	024.50	722.7			
	(i) Trade Receivables	842.82	921.58	723.7			
	(ii) Cash and Cash Equivalents	151.03	108.14	87.7			
	(iii) Bank Balances other than (ii) above	-	-				
	(iv) Loans	9.61	9.39	9.59			
	(v) Advances	9.08	6.85	8.89			
	(vi) Others	873.51	795.81	849.2			
	(c) Current Tax Assets (Net)	61.95	63.12	60.8			
	(d) Other Current Assets	18.60	16.29	42.73			
	Sub-Total-Current Assets	2,006.50	1,955.27	1,823.72			
3	Regulatory Deferral Account Debit Balance	168.54	177.06	98.69			
	Total Assets	23,178.64	19,516.28	21,097.90			
В	EQUITY AND LIABILITIES						
1	Equity						
	(a) Equity Share Capital	3,665.88	3,665.88	3,665.8			
	(b) Other Equity	6,766.28	6,477.74	6,640.2			
	Total Equity	10,432.16	10,143.62	10,306.1			
2	Liabilities	*					
(i)	Non-Current Liabilities						
	(a) Financial Liabilities	× 1					
	(i) Borrowings	8,612.66	6,070.53	6,653.9			
	(ia) Lease Liabilities	29.29	8.81	29.9			
	(ii) Non current Financial Liabilities	212.00	33.05	162.4			
	(b) Other Non Current Liabilities	855.53	791.80	816.2			
	(c) Provisions	176.35	190.39	176.4			
	Sub-Total-Non-Current Liabilities	9,885.83	7,094.58	7,839.06			
(ii)	Current Liabilities						
	(a) Financial Liabilities						
	(i) Borrowings	1,386.20	760.06	1,352.7			
	(ia) Lease Liabilities	3.23	2.51	4.1			
	(ii) Trade Payables		2.52				
	A. Total outstanding dues of micro enterprises and small	0.11	0.05	0.6			
	enterprises	0.11	0.03	0.0			
	B. Total outstanding dues of creditors other than micro	17.04	11.91	27.3			
	enterprises and small enterprises	17.04	11.51	27.3			
	0.1 0 0.00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	511.35	534.47	C1C.4			
	(iii) Others	511.25	524.47				
	(b) Other Current Liabilites	91.25	168.34				
	(c) Provisions	323.98	263.88	348.6			
	(d) Current Tax Liabilities (Net)	17.60	30.25				
	Sub-Total-Current Liabilities	2,350.66	1,761.47	2,437.4			
3	Regulatory Deferral Account Credit Balance	509.99	516.61	515.2			
	TOTAL EQUITY AND LIABILITIES	23,178.64	19,516.28	21,097.9			

For and on Behalf of Board of Directors

(J. Behera) Director DIN: 08536589

Changed Charges Charge

THDC INDIA LIMITED STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER & SIX MONTHS ENDED 30.09.2022

Amount In Crore ₹

	A							
			Quarter ended		Six Mont	hs ended	Year ended	
SI. No.	Particulars	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1	2	3	4	5	6	7	8	
1	Income							
	(a) Revenue from Continuing Operations	589.02	314.62	572.04	903.64	850.99	1,921.49	
	(b) Other Income	0.24	19.33	130.49	19.57	167.81	305.85	
	Deferred Revenue on account of Irrigation Component	5.11	5.05	2.70	10.16	7.39	16.24	
	Less: Depreciation on Irrigation Component	(5.11)	(5.05)	(2.70)	(10.16)	(7.39)	(16.24)	
	Total Revenue (a+b)	589.26	333.95	702.53	923.21	1,018.80	2,227.34	
2	Expenses							
	(a) Employee Benefits Expense	85.75	77.87	61.65	163.62	129.93	354.11	
	(b) Finance Costs	63.15	69.95	34.95	133.10	75.13	134.11	
	(c) Depreciation & Amortisation	75.02	73.94	85.41	148.96	166.38	302.65	
	(d) Generation Administration and Other Expenses	76.91	79.41	67.24	156.32	141.40	287.06	
	Total Expenses (a+b+c+d)	300.83	301.17	249.25	602.00	512.84	1,077.93	
	Profit before Regulatory Deferral Account Balances, Exceptional items							
3	and Tax	288.43	32.78	453.28	321.21	505.96	1,149.41	
	Exceptional items- (Income)/Expenses-Net	-	-	-	-	-	-	
	Profit before Tax and Regulatory Deferral Account Balances	288.43	32.78	453.28	321.21	505.96	1,149.41	
4	Tax Expenses:							
	(a) Current Tax (Income Tax)	50.54	5.86	79.11	56.40	88.23	189.34	
	(b) Deferred Tax - (Asset)/Liability	(2.84)	8.90	16.13	6.06	33.25	35.57	
5	Profit after Tax before Regulatory Deferral Account Balances	240.73	18.02	358.04	258.75	384.48	924.50	
	Net Movement in Regulatory Deferral Account Balances							
6	Income/(Expense)-Net of Tax	22.06	39.89	12.65	61.95	33.79	(29.72)	
7	Profit for the Period from Continuing Operations	262.79	57.91	370.69	320.70	418.27	894.78	
8	Other Comprehensive Income/(expense)							
	(i) Items that will not be classified to Profit or Loss:							
	- Re-measurement of the Defined Benefits Plans	1.20	1.21	(0.46)	2.41	(0.92)	1.59	
	- Deferred Tax on Re-measurements of the Defined Benefit Plans-							
	Deferred Tax Asset/(Liability)	0.42	0.42	(0.34)	0.84	(0.32)	0.55	
9	Total Comprehensive Income	264.41	59.54	369.89	323.95	417.03	896.92	
10	Paid-up equity share capital (Face value of share ₹1000/- each)	3,665.88	3,665.88	3,665.88	3,665.88	3,665.88	3,665.88	
11	Paid-up debt capital	9,038.97	7,637.42	6,480.59	9,038.97	6,480.59	7,080.61	
12	Other equity excluding Revaluation reserve as per balance sheet	6,766.28	6,699.81	6,477.74	6,766.28	6,477.74	6,640.27	
13	Net worth	10,432.16	10,365.69	10,143.62	10,432.16	10,143.62	10,306.15	
14	Debenture redemption reserve	156.25	140.13	103.75	156.25	103.75	128.00	
15	Earning Per Share (of ₹ 1000/-each)							
	EPS including net movement in Reg. Deferral Account-Basic & Diluted	71.68	15.80	101.12	87.48	114.10	244.08	
	EPS including net movement in Reg. Deferral Account-Diluted	71.68	15.80	101.12	87.48	114.10	244.08	
	EPS excluding net movement in Reg. Deferral Account-Basic & Diluted	65.66	4.92	97.67	70.58	104.88	252.19	
	EPS excluding net movement in Reg. Deferral Account-Diluted	65.66	4.92	97.67	70.58	104.88	252.19	

For and on Behalf of Board of Directors

Director (Finance)/CFO DIN: 08536589

THDC INDIA LIMITED STANDALONE CASH FLOW STATEMENT FOR THE SIX MONTHS ENDED 30,09,2022

Amount In Crore ₹

PARTICULARS	For the Six M		For the Six Mo		For the Year Ended			
	30.09. (Unaud		30.09.			.2022		
	(Unaut	aited)	(Unauc	iited)	(Auc	lited)		
A. CASH FLOW FROM OPERATING ACTIVITIES								
Profit Before Exceptional items and Tax		321.21		505.96		1,149.4		
Adjustments for:-								
Depreciation	148.96	- 1	166.37	- 1	302.65			
Depreciation- Irrigation Component	10.16	1	7.39	- 1	16.24			
Provisions	0.00	l	0.00	- 1				
Advance Against Depreciation	-3.80		-3.80	1	-7.60			
Bad Debts Written off	0.00		0.00	- 1				
Late Payment Surcharge	-14.93		-165.27		-225.46			
Finance Cost	133.10	- 1	75.13		134.11			
(Profit)/ Loss on Sale of Assets	0.27	- 1	0.26	- 1	0.33			
Other Comprehensive Income (OCI)	2.41	- 1	-0.92	- 1	1.59			
Prior Period Adjustments through SOCIE	0.00	1	0.00					
Net Movement in Regulatory Deferal Account	-61.95		-33.80		29.72			
Balance		- 1	00.00		23.72			
Exceptional items	0.00		0.00	- 1	0.00			
Tax on Net Movement in Regulatory Deferal	-13.11	201.11	-7.15	38.21	6.29	257.8		
Account Balance	-13.11	201.11	-7.13	30.21	0.23	237.0		
account balance	1	- 1	- 1					
Cash Flow from Operating activities Before		522.32		544.17		1 407 3		
Working Capital Changes		322.32		544.17		1,407.2		
Adjustment For :-		- 1		- 1				
		- 1		- 1				
Inventories	1.04	- 1	0.85	1	-6.00			
Trade Receivables	-141.11	1	190.76	- 1	335.54			
Other Assets	22.52	- 1	41.09	- 1	13.65	*		
Loans and Advances (Current + Non Current)	-0.07	- 1	0.72	- 1	-8.08			
		- 1		- 1				
Minority Interest	0.00	- 1	0.00	- 1				
Trade Payable and Liabilities	-2.03	1	107.38	- 1	261.91			
Provisions (Current + Non Current)	-24.75	1	-77.73		-6.92			
Net Movement in Regulatory Deferal Account	61.95	-82.45	33.80	296.87	-29.72	560.3		
Balance		- 1		- 1				
Cash Generated From Operations		439.87		841.04		1,967.6		
Corporate Tax		-56.40		-88.23		-189.3		
Net Cash From Operations (A)		383.47		752.81		1,778.3		
B. CASH FLOW FROM INVESTING ACTIVITIES								
Change in:-		- 1						
Fixed Assets and CWIP	-1.806.66	- 1	-1,272.78		-3,134.42			
Construction Stores	0.00	- 1	0.00		-3,134.42			
Profit/ (Loss) on sale of Assets	-0.27	1	-0.26		-0.33			
Capital Advances	-176.58	1	-76.93	- 1	-136.52			
Capital Advances	-1/0.36	- 1	-76.93	- 1	-136.52			
Miscellaneous Expenditure (To the extent	0.00	1	0.00	- 1				
edjusted)		- 1						
Investment in Subsidiary Co.	-11.10	- 1	0.00		-7.40			
Net Cash Flow From Investing Activities (B)		-1,994.61		-1,349.97		-3,278.6		
191 155.0			1					
C. CASH FLOW FROM FINANCING ACTIVITIES	- 1	- 1	- 1	1				
Share Capital (Including Pending Allotment)	0.00	1	0.00					
Other Capital Reserve	0.00	1	0.00					
Borrowings- Non Current	1,958.68		1,056.30		1,639.76			
Borrowings- Current	-0.31		-473.45		-806.88			
Lease Liability	-1.64	1	-1.93		20.91			
Interest on loans	-133:10	- 1	-75.13		-134.11			
Late Payment Surcharge	14.93	1	165.27		225.46			
Dividend & Tax on Dividend	-197.94		-190.84		-508.20			
Net Cash Flow From Financing Activities (C)	157.34	1,640.62	-150.64	480.22	-508.20	436.9		
A00 9 9						430.9		
D. NET CASH FLOW DURING THE YEAR (A+B+C)	±	29.48		-116.94		-1,063.4		
E ODENING CASH & CASH SOUNDALSHITE	I	000 0						
E. OPENING CASH & CASH EQUIVALENTS F. CLOSING CASH & CASH EQUIVALENTS(D+E)		-838.33 -808.85		225.08 108.14		225.0 -838.3		

Note

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For and on Behalf of Board of Directors

Note:

1. Previous year's figures have been Regrouped / Regret wherever necessary.

THDC INDIA LIMITED

Additional disclosures as per Clause 52(4) of SEBI(LODR) Regulations, 2015 on STANDALONE STATEMENT OF FINANCIAL RESULTS FOR THE SIX MONTHS ENDED 30.09.2022

Amount In Crore ₹

		-	Quarter ended	l	Six Mont	Year ended	
SI. No.	Particulars	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	2	3	4	5	6	7	8
а	Debt Equity Ratio	0.96	0.84	0.67	0.96	0.67	0.78
b	Debt Service Coverage Ratio	2.34	1.13	2.89	1.72	1.91	1.98
С	Interest Service Coverage Ratio	6.35	2.88	14.05	4.53	8.78	9.93
d	Outstanding redeemable preference shares	-	-	-	-	-	-
е	Debtenture Redemption Reserve	156.25	140.13	103.75	156.25	103.75	128.00
f	Net worth	10,432.16	10,365.69	10,143.62	10,432.16	10,143.62	10,306.15
g	Net Profit after tax	262.79	57.91	370.69	320.70	418.27	894.78
h	Earnings per share	71.68	15.80	101.12	87.48	114.10	244.08
i	Current Ratio	0.85	0.68	1.11	0.85	1.11	0.75
j	Long term debt to working Capital	110.02	-17.59	10.73	110.02	10.73	-37.84
k	Bad debts to account receivable	0.00	0.00	0.00	0.00	0.00	0.00
I	Current Liability Ratio	0.18	0.23	0.19	0.18	0.19	0.23
m	Total debts to total assets	0.43	0.40	0.35	0.43	0.35	0.38
n	Debtors turnover	0.77	0.44	0.56	1.15	0.82	2.04
0	Inventory turnover	15.06	7.94	16.66	22.36	24.66	50.65
р	Operating margin	59.69%	32.65%	85.35%	50.27%	68.28%	66.80%
q	Net profit margin	44.61%	18.41%	64.80%	35.49%	49.15%	46.57%

Ratios have been computed as follows:

(a) Debt equity ratio: Total debt / Shareholder's Equity

Total debt: Non current borrowings (incl. current maturities of non current borrowings) + Current Borrowings

Shareholder's Equity: Equity share capital + Other equity

(b) Debt Service Coverage Ratio : Earnings available for Debt Service / Debt Service

 $Earnings\ available\ for\ Debt\ Service: Net\ Profit\ after\ Taxes + Depreciation\ \&\ Amortisation\ Exp + Finance\ Cost + Exceptional\ Items$

Debt service: Interest on debt + Lease Payments + Principal repayments of long term debt

(c) Interest Service Coverage Ratio: (Net Profit after Taxes + Depreciation & Amortisation Exp + Finance Cost + Exceptional Items) / Interest on debt

(i) Current Ratio : Current Assets / Current Liabilities

(j) Long term debt to working Capital: Long term debt (incl. current maturities of non-current borrowings) / (Working capital + current maturities of non-current borrowings)

(k) Bad debts to account receivable: Bad debts / Average Account Receivables

(I) Current Liability Ratio: Current liabilities / Total liabilities (excl. total equity)

(m) Total debts to total assets : Total debt / Total Assets

Total debt: Long term borrowings (incl. current maturities of long term borrowings) + short term borrowings

(n) Debtors turnover : Revenue from Operations / Average trade receivables

(o) Inventory turnover: Revenue from Operations / Average Inventory

(p) Operating margin: (Total Revenue - Employees Benefit Expenses - Depreciation & Amortisation - Generation, Administration & Other Expenses - Provisions)

/ Revenue from Operations

(q) Net profit margin : Net Profit / Net Sales

For and on Behalf of Board of Directors

Director (Finance)/CFO

DIN: 08536589

Notes to Standalone Financial Results:

- 1. The above standalone financial results for the period ended 30.09.2022 have been reviewed by the Audit Committee of the Board of Directors in their meeting held on 10/11/2022 and approved by the Board of Directors in the meeting held on 10/-11-/2022
- 2. These standalone financial results have been reviewed by Statutory Auditors as required under Regulation 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 3. (i) Hon'ble CERC has disposed off the tariff petitions of Tehri HPP for the period 2014-19 and 2019-24 and granted tariff vide its Order dated 10.05.2022 and 13.05.2022.Hon'ble CERC has also disposed off the tariff petition of Koteshwar HEP for the period 2014-19 and also issued tariff vide its Order dated 14.09.2022. Impact of said Tariff Orders relating to previous years has been included in Revenue from operations. Revenue for Tehri HPP for the current financial year 2022-23 has been recognized, based on the above Order dated 13.05.2022. Pending tariff determination of Koteshwar HEP for the period 2019-24, sales revenue for current financial year has been provisionally recognized based on Audited & Certified AFCs of FY 2022-23 worked out as per the principles enunciated in CERC Tariff Regulations, 2019 applicable for the period 2019-24. The amount provisionally billed for the quarter and half year ended 30th September 2022 is ₹ 402.00 Cr & ₹ 743.44 Cr respectively. (corresponding previous quarter and half year ended i.e. 30 September 2021 ₹ 400.53 Crore & ₹ 613.84 Crore respectively)

Sales Revenue for Wind, Solar & Small Hydro Projects etc. has been recognized based on approved tariff as per PPAs. The amount provisionally billed for the quarter & half year ended 30th September 2022 is ₹ 47.50 Cr & ₹ 90.79 Cr respectively. (corresponding previous quarter and half year ended i.e. 30 September 2021 ₹ 43.85 Crore & ₹ 78.24 Crore respectively)

- (ii) Sales for the quarter and half year ended 30 September 2022 have been provisionally recognized at ₹ 589.02 Crore & ₹ 903.64 Crore respectively (corresponding previous quarter and half year ended i.e. 30 September 2021 ₹ 572.04 Crore & ₹ 850.99 Crore respectively)
- 4. During the period, the Company has paid final dividend of ₹197.94 Cr. for the financial year 2021-22.
- 5. For all secured bonds issued by the Company, 100% security cover is maintained for outstanding bonds as per the terms of Private Placement Offer Letter.

6. Previous period figures have been reclassified wherever considered necessary.

For and on Behalf of Board of Directors

(J. Behera) Director (Finance)/CFO

DIN: 08536589

S.N.KAPUR & ASSOCIATES CHARTERED ACCOUNTANTS

HEAD OFF: M-5 GOLE MARKET, MAHANAGAR, LUCKNOW- 226006 Phone Nos.(off): 4016231 | Mobile: 9839011549, 9415011673, 9839211549

INDEPENDENT AUDITORS' LIMITED REVIEW REPORT ON THE UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30th SEPTEMBER 2022

To,
The Board of Directors,
THDC India Limited

- 1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **THDC India Limited** ("the Parent") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") for the quarter and six months ended 30th September 2022 attached herewith ("the Statement") being submitted by the Parent pursuant to the requirements of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Regulations").
- 2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("IND AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
- 4. The Statement includes the results of the following subsidiary entity: TUSCO Limited



5. Based on our review conducted and procedures performed as stated in paragraph 3 above, we report that nothing has come to our attention that causes us to believe that the accompanying Statement read with notes thereon, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under Section 133 of the Companies Act, 2013, as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. Other Matters:

The unaudited consolidated financial results also include interim financial results/financial information of 1 subsidiary which has not been reviewed by their auditor, whose interim financial results/ financial information reflect total revenue of Rs. 0.04 crore & Rs. 0.06 crore, total net profit/(loss) after tax of Rs. (0.09) Crore & Rs. (0.21) Crore and total comprehensive income/(loss) of Rs. (0.09) Crore & Rs.(0.21) crore, for the quarter & six months ended 30.09.2022 respectively, as considered in the unaudited consolidated financial results. These un-reviewed interim financial results/financial information have been furnished to us by the Parent's management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of aforesaid subsidiary, is based solely on such un-reviewed interim financial results/ financial information. According to information and explanations given to us by the Parent's management, these un-reviewed interim financial results/ financial information of the aforesaid subsidiary included in these unaudited consolidated financial results, are not material to the Group.

Our opinion is not modified in respect of these matters.

Lucknow

For S.N.KAPUR & ASSOCIATES

Chartered Accountants

Firm's ICAI Reg. No. 001545Q

(CA. AVICHAL SN. KAPUR)

Partner

M.No.:400460

Place: Lucknow Date: 10/11/2022

UDIN: 22400460BCRUAD2125

THDC INDIA LIMITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 30.09.2022

Amount In Crore ₹

				Amount In Crore ₹			
SI.No.	Particulars	As at 30.09.2022	As at 30.09.2021	As at 31.03.2022			
		(Unaudited)	(Unaudited)	(Audited)			
Α	ASSETS			•			
1	Non-Current Assets						
	(a) Property, Plant and Equipment	6,206.36	6,445.56	6,343.9			
	(b) Right of Use Assets	451.29	400.51	461.5			
	(c) Other Intangible Assets	0.28	0.29	0.2			
	(d) Capital work-in- progress	11,273.04	7,650.31	9,467.5			
	(a) Capital Work-III- progress	11,275.04	7,030.31	9,467.50			
	(e) Financial Assets		170				
	(i) Loans	24.24	26.22	2004			
		34.21	36.22	36.1			
	(ii) Advances						
	(iii) Others	1	-				
	(f) Deferred Tax Assets (Net)	831.81	837.82	836.8			
	(g) Non Current Tax Assets Net	44.04	32.49	43.2			
	(h) Other Non-Current Assets	2,220.94	1,983.08	2,042.2			
	MC M 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1						
	Sub-Total- Non-Current Assets	21,061.97	17,386.28	19,231.60			
2	Current Assets						
	(a) Inventories	39.90	34.09	40.9			
	(b) Financial Assets						
	(i) Trade Receivables	842.82	921.58	723.7			
	(ii) Cash and Cash Equivalents	155.75	109.09	90.3			
	(iii) Bank Balances other than (ii) above	155.75	105.05	50.5			
	(iv) Loans	9.61	9.39	0.5			
				9.5			
	(v) Advances	8.10	6.40	6.7			
	(vi) Others	873.52	795.81	849.2			
	(c) Current Tax Assets (Net)	61.96	63.14	60.8			
	(d) Other Current Assets	18.91	16.50	42.8			
	St. No. 1558						
	Sub-Total-Current Assets	2,010.57	1,956.00	1,824.24			
3	Regulatory Deferral Account Debit Balance	168.54	177.06	98.6			
	Total Assets	23,241.08	19,519.34	21,154.53			
В	EQUITY AND LIABILITIES						
1	Equity						
	(a) Equity Share Capital	3,665.88	3,665.88	3,665.8			
	(b) Other Equity	6,765.17	6,477.60	6,639.3			
	Total Equity attributable to the owners of the parent	10,431.05	10,143.48	10,305.1			
	Non-controlling interests	8.71	(3)				
			2.55	4.8			
	Total-Equity	10,439.76	10,146.03	10,310.06			
2							
2	Liabilities						
(i)	Non-Current Liabilities						
	(a) Financial Liabilities						
	(i) Borrowings	8,612.66	6,070.53	6,653.9			
	(ia) Lease Liabilities	79.37	9.09	77.7			
	(ii) Non current Financial Liabilities	212.00	33.05	162.4			
	(b) Other Non Current Liabilities	856.03	791.80	816.7			
	(c) Provisions	176.35	190.39	176.4			
	Sub-Total-Non-Current Liabilities	9,936.41	7,094.86	7,887.34			
(ii)	Current Liabilities	3,330.41	7,034.80	7,007.34			
(11)	And the second s	1 1		100			
	(a) Financial Liabilities						
	(i) Borrowings	1,386.20	760.06	1,352.7			
	(ia) Lease Liabilities	6.97	2.54	7.9			
	(ii) Trade Payables	1 1					
	A. Total outstanding dues of micro enterprises and small	0.11	0.05	0.6			
	enterprises	1 1					
	B. Total outstanding dues of creditors other than micro	17.04	11.91	27.3			
	enterprises and small enterprises			250.15			
	(iii) Others	511.72	524.64	616.9			
	(b) Other Current Liabilites	91.28	168.51				
	(c) Provisions			87.7			
	A DATE OF THE PARTY OF THE PART	324.00	263.88	348.6			
	(d) Current Tax Liabilities (Net)	17.60	30.25				
	Sub-Total-Current Liabilities	2,354.92	1,761.84	2,441.9			
3	Regulatory Deferral Account Credit Balance	509.99	516.61	515.20			
	TOTAL EQUITY AND LIABILITIES	23,241.08	19,519.34	21,154.5			
-			_5,525.54	,-57.5			

For and on Behalf of Board of Directors

THDC INDIA LIMITED STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER & SIX MONTHS ENDED 30.09.2022

Amount In Crore ₹

St. No. Particulars 30.9.02/2 30.06.20/2 30.06.20/2 30.09.20/2 31.20/2 31.20/2 3										
1 2 2 3 4 4 4 4 4 4 1 1 1 2 3 4 4 4 4 4 4 4 4 4				Quarter ended		Six Mont	hs Ended	Year ended		
1	SI. No.	Particulars	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022		
1			(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)		
Beyenue From Continuing Operations S89.02 314.62 572.04 903.64 88.0.99	1	2		3	4			6		
Digital Profit Income 1.0	1	Income								
Deferred Revenue on account of Irrigation Component		(a) Revenue from Continuing Operations	589.02	314.62	572.04	903.64	850.99	1,921.49		
Total Ference (++b) S89.30 333.97 702.55 923.27 1,018.87		(b) Other Income	0.28	19.35	130.51	19.63	167.88	305.95		
Total Revenue (a+b)		Deferred Revenue on account of Irrigation Component	5.11	5.05	2.70	10.16	7.39	16.24		
2 Expenses (a) Employee Benefits Expense (b) Finance Costs (c) Depreciation & Amortisation (d) Generation Administration and Other Expenses (e) Generation Administration Admini		Less: Depreciation on Irrigation Component	(5.11)	(5.05)	(2.70)	(10.16)	(7.39)	(16.24)		
a) Employee Benefits Expense 85.98 78.13 61.65 164.11 129.93 b) Finance Costs 63.15 69.95 34.95 133.10 75.13 c) Depreciation & Amortisation 75.02 73.94 85.41 148.96 166.38 d) Generation Administration and Other Expenses 76.91 79.41 67.24 156.32 141.40 Total Expenses (arbert-ct-d) 301.06 301.43 249.25 602.49 512.84 Tatal Expenses (arbert-ct-d) 301.06 301.43 320.78 506.03 Tatal Expenses (arbert-d) 301.06 301.43 320.78 301.78		Total Revenue (a+b)	589.30	333.97	702.55	923.27	1,018.87	2,227.44		
(b) Finance Costs (c) Depreciation & Amortisation (d) Generation Administration and Other Expenses (e) Current Tax (Income) (Expenses-Net Profit before Regulatory Deferral Account Balances (e) Current Tax (Income) (Expenses-Net (e) Current Tax (Income) (Expenses-Net (e) Current Tax (Income Tax) (b) Deferred Tax - (Asset) (Liability (e) Gravity (e) Gravit	2	Expenses								
(c) Depreciation & Amortisation (75.02 73.94 85.41 138.96 166.38 (d) Generation Administration and Other Expenses (75.91 79.41 67.24 156.32 141.40 150.33 and Tax Total Expenses (4+b+c+d) 301.06 301.43 249.25 602.49 512.84 70.41 87.33 and Tax 249.25 602.49 512.84 70.41 87.34 70.41 70.34 70.41 87.34		(a) Employee Benefits Expense	85.98	78.13	61.65	164.11	129.93	355.65		
(d) Generation Administration and Other Expenses 76.91 79.41 67.24 156.32 141.40 301.06 301.43 249.25 602.49 512.84 301.06 301.43 249.25 602.49 512.84 301.06 301.43 249.25 602.49 512.84 301.06 301.43 249.25 602.49 512.84 301.06 301.43 249.25 602.49 512.84 301.07			63.15	69.95	34.95	133.10	75.13	134.11		
Gig Generation Administration and Other Expenses 76.91 79.41 67.24 156.32 141.40 301.06 301.43 249.25 602.49 512.84 301.06 301.43 249.25 602.49 512.84 301.06 301.43 249.25 602.49 512.84 301.06 301.43 249.25 602.49 512.84 301.06 301.43 249.25 602.49 512.84 301.06 301.43 249.25 602.49 512.84 301.06 301.43 320.78 506.03 301.07		(c) Depreciation & Amortisation	75.02	73.94	85.41	148.96	166.38	302.65		
Total Expenses [as-be-ed] Profit before Regulatory Deferral Account Balances, Exceptional items and Tax Exceptional Items (Income)/Expenses-Net 288.24 32.54 453.30 320.78 506.03 288.24 32.54 453.30 320.78 506.03 288.24 32.54 453.30 320.78 506.03 288.24 32.54 453.30 320.78 506.03 288.24 32.54 453.30 320.78 506.03 288.24 32.54 453.30 320.78 506.03 288.24 32.54 453.30 320.78 506.03 280.78 506.03 280.79 280.			76.91	79.41	67.24	156.32	141.40	287.09		
3								1,079.50		
and Tax Exceptional items- { Income}/Expenses-Net Profit before Tax and Regulatory Deferral Account Balances Tax Expenses:	120									
Exceptional items- (Income)/Expenses-Net	3		288.24	32.54	453.30	320.78	506.03	1,147.94		
Profit before Tax and Regulatory Deferral Account Balances 288.24 32.54 453.30 320.78 506.03		- C	_	=1	_		-	_		
Tax Expenses:			288 24	32 54	453.30	320.78	506.03	1,147.94		
(a) Current Tax (Income Tax) (b) Deferred Tax - (Asset)/Liability 5 Profit after Tax before Regulatory Deferral Account Balances' 240.64 17.90 358.06 258.54 338.45.5 6 Net Movement in Regulatory Deferral Account Balances' 220.6 8 Net Movement in Regulatory Deferral Account Balances' 12.06 10.00 39.89 12.65 6 1.95 33.79 7 Profit for the Period from Continuing Operations 262.70 27.97 28.00 39.89 12.65 29.00 29.00 39.89 12.65 6 1.95 33.79 29.00 39.89 12.65 6 1.95 33.79 20.10 1.21 (0.46) 2.41 (0.92) 2.51 2.52 2.64 2.72 2.75 2.75 2.75 2.75 2.75 2.75 2.75	4		200.24	32.34	433.30	320.70	300.03	2,247.54		
(b) Deferred Tax - (Asset)/Liability (2.94) 8.78 16.13 5.84 33.25 5 Profit after Tax before Regulatory Deferral Account Balances 240.64 17.90 358.06 258.54 384.55 Net Movement in Regulatory Deferral Account Balances income/(Expense)-Net of Tax 22.06 39.89 12.65 61.95 33.79 Profit for the Period from Continuing Operations 262.70 57.79 370.71 320.49 418.34 8 Other Comprehensive Income (Perspense) (i) Items that will not be classified to Profit or Loss: - Re-measurement of the Defined Benefits Plans 1.20 1.21 (0.46) 2.41 (0.92) - Deferred Tax Asset/(Liability) 0.84 (0.32) Deferred Tax Asset/(Liability) 0.84 (0.32) 9 Total Comprehensive Income 264.32 59.42 369.91 323.74 417.10 10 Profit attributable to: Owners of the parent 262.72 57.82 370.70 320.54 418.32 Non-controlling interests (0.02) (0.03) 0.01 (0.05) 0.02 11 Other Comprehensive Income attributable to: Owners of the parent 1.62 1.63 (0.80) 3.25 (1.24) Non-controlling interests	-	,	50.54	5.86	79 11	56.40	88 23	189.34		
Profit after Tax before Regulatory Deferral Account Balances 240.64 17.90 358.06 258.54 384.55 6 Net Movement in Regulatory Deferral Account Balances 1.00 39.89 12.65 61.95 33.79 1.00 39.89 12.65 61.95 33.79 1.00 370.71 320.49 418.34 370.71 320.49 418.34 370.71 320.49 418.34 370.71 320.49 418.34 370.71 320.49 418.34 370.71 320.49 418.34 370.71 320.49 418.34 370.71 320.49 418.34 370.71 320.49 418.34 370.71 320.49 418.34 370.71 320.49 418.34 370.71 320.49 418.34 370.71 320.49 418.34 370.71 320.49 418.34 370.71 320.49 418.34 370.71 320.49 370.71 320.49 370.71 320.49 370.71 320.49 370.71 3			V				1	35.14		
6 Net Movement in Regulatory Deferral Account Balances Income/(Expense)-Net of Tax 22.06 39.89 12.65 61.95 33.79 7 Profit for the Period from Continuing Operations 262.70 57.79 370.71 320.49 418.34 8 Other Comprehensive Income/(expense) (i) Items that will not be classified to Profit or Loss: - Re-measurement of the Defined Benefits Plans - Deferred Tax One-measurements of the Defined Benefit Plans- Deferred Tax Asset/(Liability) 0.42 0.42 (0.34) 0.84 (0.32) 9 Total Comprehensive Income 264.32 59.42 369.91 323.74 417.10 10 Profit attributable to: Owners of the parent Non-controlling interests (0.02) (0.03) 0.01 (0.05) 0.02 11 Other Comprehensive Income attributable to: Owners of the parent Non-controlling interests 1.62 1.63 (0.80) 3.25 (1.24) 12 Total Comprehensive Income attributable to: Owners of the parent Non-controlling interests (0.02) (0.03) 0.01 (0.05) 0.02 13 Paid-up equity share capital (Face value of share ₹1000/- each) 3,665.88 3,665.88 3,665.88 <t< td=""><td>5</td><td></td><td>` '</td><td></td><td></td><td></td><td></td><td>923.46</td></t<>	5		` '					923.46		
Income/(Expense)-Net of Tax 22.06 39.89 12.65 61.95 33.79			240.04	17.50	338.00	238.34	304.33	323.40		
7 Profit for the Period from Continuing Operations 8 Other Comprehensive Income/(expense) (i) Items that will not be classified to Profit or Loss: - Re-measurement of the Defined Benefits Plans - Deferred Tax on Re-measurements of the Defined Benefit Plans- Deferred Tax Asset/(Liability) 9 Total Comprehensive Income 264.32 59.42 369.91 323.74 417.10 10 Profit attributable to: Owners of the parent 1.62 1.63 (0.80) 3.25 (1.24) Non-controlling interests 1.64 Sense Sen	6	100	22.06	39.89	12.65	61.95	33.79	(29.72)		
8 Other Comprehensive Income/(expense) (i) Items that will not be classified to Profit or Loss: - Re-measurement of the Defined Benefits Plans - Deferred Tax on Re-measurements of the Defined Benefit Plans- Deferred Tax Asset/(Liability) 9 Total Comprehensive Income 264.32 59.42 369.91 323.74 417.10 10 Profit attributable to: Owners of the parent Non-controlling interests (0.02) (0.03) 0.01 (0.05) 0.02 11 Other Comprehensive Income attributable to: Owners of the parent Non-controlling interests (0.02) 12 Total Comprehensive Income attributable to: Owners of the parent Non-controlling interests (0.02) 13 Paid-up equity share capital (Face value of share ₹1000/- each) 14 Paid-up debt capital Paid-up debt capital Paid-up debt capital Paid-up debt capital Non-controlling reserve as per balance sheet (0.765.17 6,698.77 6,477.60 6,765.17 6,477.60 6,765.17 10,143.48 10,431.05 10,143.48 10 Debenture redemption reserve 15 Earning Per Share (of ₹1000/-each) EPS including net movement in Reg. Deferral Account-Basic & diluted FPS excluding net movement in Reg. Deferral Account-Basic & diluted FPS excluding net movement in Reg. Deferral Account-Basic & diluted FPS excluding net movement in Reg. Deferral Account-Basic & diluted FPS excluding net movement in Reg. Deferral Account-Basic & diluted FPS excluding net movement in Reg. Deferral Account-Basic & diluted FPS excluding net movement in Reg. Deferral Account-Basic & diluted FPS excluding net movement in Reg. Deferral Account-Basic & diluted FPS excluding net movement in Reg. Deferral Account-Basic & diluted FPS excluding net movement in Reg. Deferral Account-Basic & diluted FPS excluding net movement in Reg. Deferral Account-Basic & diluted FPS excluding net movement in Reg. Deferral Account-Basic & diluted FPS excluding net movement in Reg. Deferral Account-Basic & diluted FPS excluding net movement in Reg. Deferral Account-Basic & diluted FPS excluding net movement in Reg. Deferral Account-Basic & diluted FPS excluding net movement in Reg. Deferral Account-Basic &	7		262.70	F7 70	270.71	220.40	410.24	893.74		
(i) Items that will not be classified to Profit or Loss: - Re-measurement of the Defined Benefits Plans - Deferred Tax on Re-measurements of the Defined Benefit Plans- Deferred Tax on Re-measurements of the Defined Benefit Plans- Deferred Tax Asset/(Liability) 9 Total Comprehensive Income 264.32 59.42 369.91 323.74 417.10 Profit attributable to: Owners of the parent Non-controlling interests 1.60 0.02) (0.03) 0.01 (0.05) 0.02 10 Other Comprehensive Income attributable to: Owners of the parent Non-controlling interests 1.62 1.63 (0.80) 3.25 (1.24) Non-controlling interests 1.70 0.02) (0.03) 0.01 (0.05) 0.02 1.70 0.03 0.01 (0.05) 0.02 1.70 0.04 0.05 0.02 (0.03) 0.01 (0.05) 0.02 1.70 0.05 0.05 0.05 0.02 1.7		9 1	202.70	37.79	370.71	320.49	410.34	693.74		
Re-measurement of the Defined Benefits Plans	0									
Deferred Tax on Re-measurements of the Defined Benefit Plans-Deferred Tax Asset/(Liability) Deferred Tax Asset/(Liability)		.,	1 20	1 21	(0.46)	2.41	(0.03)	1.50		
Deferred Tax Asset/(Liability) 0.42 0.42 0.34 0.84 (0.32)			1.20	1.21	(0.46)	2.41	(0.92)	1.59		
9 Total Comprehensive Income 264.32 59.42 369.91 323.74 417.10 10 Profit attributable to:		100 TO 10	0.42	0.42	(0.34)	0.84	(0.32)	0.55		
Profit attributable to: Owners of the parent Non-controlling interests 1.62 1.63 1.63 (0.80) 3.25 (1.24)			254.22	50.40	250.04	222.74	447.40	205.00		
Owners of the parent Non-controlling interests 262.72 (0.02) (0.03) (0.03) (0.01 (0.05) (0.05) 320.54 (0.02) (0.03) (0.03) (0.01 (0.05) (0.05) 418.32 (0.02) (0.03) (0.03) (0.01 (0.05) (0.05) (0.02) 11 Other Comprehensive Income attributable to: 0 (0.80)			264.32	59.42	369.91	323.74	417.10	895.88		
Non-controlling interests (0.02) (0.03) 0.01 (0.05) 0.02	10	A 100/2010/00/2010				-				
Other Comprehensive Income attributable to: Owners of the parent 1.62 1.63 (0.80) 3.25 (1.24) Non-controlling interests -		2.00						894.01		
Owners of the parent 1.62 1.63 (0.80) 3.25 (1.24) Non-controlling interests - - - - - 12 Total Comprehensive Income attributable to: Owners of the parent Non-controlling interests			(0.02)	(0.03)	0.01	(0.05)	0.02	(0.27)		
Non-controlling interests	11			4						
Total Comprehensive Income attributable to: Owners of the parent Non-controlling interests (0.02) (0.03) 0.01 (0.05) 0.02 13 Paid-up equity share capital (Face value of share ₹1000/- each) 3,665.88 3		I	1	1.63	(0.80)	3.25	(1.24)	2.14		
Owners of the parent Non-controlling interests 264.34 (0.02) (0.03) (0.03) (0.01 (0.05) (0.05) (0.02) 13 Paid-up equity share capital (Face value of share ₹1000/- each) 3,665.88 (0.02) (0.03) (0.03) (0.01 (0.05) (0.05) (0.02) 14 Paid-up debt capital 9,038.97 (7,637.42 (6,480.59) 9,038.97 (6,480.59) 9,038.97 (6,480.59) 15 Other equity excluding revaluation reserve as per balance sheet 6,765.17 (6,698.77 (6,477.60) 6,765.17 (6,477.60) (6,477.6			-	-	-	-	-	-		
Non-controlling interests (0.02) (0.03) 0.01 (0.05) 0.02	12	STATE OF THE STATE		W-100-0-100-0-100-0-100-0-100-0-100-0-100-0-100-0-100-0-100-0-100-0-100-0-100-0-100-0-100-0-100-0-100-0-100-0			S. 100-214-1000.	Annual parties. Annual parties.		
13 Paid-up equity share capital (Face value of share ₹1000/- each) 3,665.88 3,665.82 4,890.90 3,047.60 <		And the state of t	264.34	59.45	369.90	323.79	417.08	896.15		
14 Paid-up debt capital 9,038.97 7,637.42 6,480.59 9,038.97 6,480.59 15 Other equity excluding revaluation reserve as per balance sheet 6,765.17 6,698.77 6,477.60 6,765.17 6,477.60 16 Net worth (Net of NCI) 10,431.05 10,364.65 10,143.48 10,431.05 10,143.48 17 Debenture redemption reserve 156.25 140.13 103.75 156.25 103.75 18 Earning Per Share (of ₹ 1000/-each) FPS including net movement in Reg. Deferral Account-Basic & diluted 71.67 15.77 101.12 87.44 114.11 EPS including net movement in Reg. Deferral Account-Diluted 71.67 15.77 101.12 87.44 114.11 EPS excluding net movement in Reg. Deferral Account-Basic & diluted 65.65 4.89 97.66 70.54 104.89		Non-controlling interests	(0.02)	(0.03)		(0.05)		(0.27)		
15 Other equity excluding revaluation reserve as per balance sheet 6,765.17 6,698.77 6,477.60 6,765.17 6,477.60 16 Net worth (Net of NCI) 10,431.05 10,364.65 10,143.48 10,431.05 10,143.48 17 Debenture redemption reserve 156.25 140.13 103.75 156.25 103.75 18 Earning Per Share (of ₹ 1000/-each) FPS including net movement in Reg. Deferral Account-Basic & diluted 71.67 15.77 101.12 87.44 114.11 EPS including net movement in Reg. Deferral Account-Diluted 71.67 15.77 101.12 87.44 114.11 EPS excluding net movement in Reg. Deferral Account-Basic & diluted 65.65 4.89 97.66 70.54 104.89	13	Paid-up equity share capital (Face value of share ₹1000/- each)	3,665.88	3,665.88	3,665.88	3,665.88	3,665.88	3,665.88		
16 Net worth (Net of NCI) 10,431.05 10,364.65 10,143.48 10,431.05 10,143.48 17 Debenture redemption reserve 156.25 140.13 103.75 156.25 103.75 18 Earning Per Share (of ₹ 1000/-each) FPS including net movement in Reg. Deferral Account-Basic & diluted 71.67 15.77 101.12 87.44 114.11 EPS including net movement in Reg. Deferral Account-Diluted 71.67 15.77 101.12 87.44 114.11 EPS excluding net movement in Reg. Deferral Account-Basic & diluted 65.65 4.89 97.66 70.54 104.89	14	Paid-up debt capital	9,038.97	7,637.42	6,480.59	9,038.97	6,480.59	7,080.61		
17 Debenture redemption reserve 156.25 140.13 103.75 156.25 103.75 18 Earning Per Share { of ₹ 1000/-each} FPS including net movement in Reg. Deferral Account-Basic & diluted 71.67 15.77 101.12 87.44 114.11 EPS including net movement in Reg. Deferral Account-Diluted 71.67 15.77 101.12 87.44 114.11 EPS excluding net movement in Reg. Deferral Account-Basic & diluted 65.65 4.89 97.66 70.54 104.89	15	Other equity excluding revaluation reserve as per balance sheet	6,765.17	6,698.77	6,477.60	6,765.17	6,477.60	6,639.31		
18 Earning Per Share (of ₹ 1000/-each) EPS including net movement in Reg. Deferral Account-Basic & diluted 71.67 15.77 101.12 87.44 114.11 EPS including net movement in Reg. Deferral Account-Diluted 71.67 15.77 101.12 87.44 114.11 EPS excluding net movement in Reg. Deferral Account-Basic & diluted 65.65 4.89 97.66 70.54 104.89	16	Net worth (Net of NCI)	10,431.05	10,364.65	10,143.48	10,431.05	10,143.48	10,305.19		
EPS including net movement in Reg. Deferral Account-Basic & diluted 71.67 15.77 101.12 87.44 114.11 EPS including net movement in Reg. Deferral Account-Diluted 71.67 15.77 101.12 87.44 114.11 EPS excluding net movement in Reg. Deferral Account-Basic & diluted 65.65 4.89 97.66 70.54 104.89	17	Debenture redemption reserve	156.25	140.13	103.75	156.25	103.75	128.00		
EPS including net movement in Reg. Deferral Account-Diluted 71.67 15.77 101.12 87.44 114.11 EPS excluding net movement in Reg. Deferral Account-Basic & diluted 65.65 4.89 97.66 70.54 104.89	18	Earning Per Share (of ₹ 1000/-each)				12				
EPS excluding net movement in Reg. Deferral Account-Basic & diluted 65.65 4.89 97.66 70.54 104.89		EPS including net movement in Reg. Deferral Account-Basic & diluted	71.67	15.77	101.12	87.44	114.11	243.88		
		EPS including net movement in Reg. Deferral Account-Diluted	71.67	15.77	101.12	87.44	114.11	243.88		
		EPS excluding net movement in Reg. Deferral Account-Basic & diluted	65.65	4.89	97.66	70.54	104.89	251.98		
EPS excluding net movement in Reg. Deferral Account-Diluted 65.65 4.89 97.66 70.54 104.89		EPS excluding net movement in Reg. Deferral Account-Diluted	65.65	4.89	97.66	70.54	104.89	251.98		

Charteleo VIII

For and on Behalf of Board of Directors

THDC INDIA LIMITED CONSOLIDATED CASH FLOW STATEMENT FOR THE SIX MONTHS ENDED 30.09.2022 Amount In Crore ₹
For the Year Ended PARTICULARS For the Six Months Ended For the Six Months Ended 30.09.2022 30.09.2021 31.03.2022 (Unaudited) (Unaudited) (Audited) A. CASH FLOW FROM OPERATING ACTIVITIES Profit Before Exceptional items and Tax 506.0 1,147.94 Adjustments for:-166.38 7.39 Depreciation 148 96 302 6 Depreciation- Irrigation Component 0.00 Provisions Advance Against Depreciation -3.80 -3.8 -7.60 Bad Debts Written off Late Payment Surcharge -14.93 -165.2 -225.46 75.13 Finance Cost 133.10 134.1 0.27 (Profit)/ Loss on Sale of Assets Other Comprehensive Income (OCI) -0.92 1.59 Prior Period Adjustments through SOCIE Net Movement in Regulatory Deferal Account Balance 0.00 -33.80 -61.95 29.72 Exceptional items 0.00 Tax on Net Movement in Regulatory Deferal Account 6.29 -13.11 201.11 -7.15 38.22 257.87 Cash Flow from Operating activities Before Working 544.25 1,405.81 521.89 Capital Changes
Adjustment For :Inventories 0.85 -6.00 Trade Receivables -141.11 190.75 335.54 Other Assets
Loans and Advances (Current + Non Çurrent) 21.11 38.78 0.72 12.14 -8.08 Minority Interest 0.05 -0.02 0.2 Trade Payable and Liabilities Provisions (Current + Non Current) 107.10 261.9 -6.92 Net Movement in Regulatory Deferal Account Balance 61.95 -83.9€ 33.80 294.23 -29.72 559.21 Cash Generated From Operations 437.93 838.48 1,965.02 Corporate Tax -56.4 -88.2 -189.3 Net Cash From Operations (A) 381.53 750.25 1,775.68 B. CASH FLOW FROM INVESTING ACTIVITIES Fixed Assets and CWIP -3,197.85 -1,816.8 -1,276.48 **Construction Stores** 0.0 Profit/ (Loss) on sale of Assets Capital Advances -0.2 -0.26 -179.51 -76.93 -136.52 Miscellaneous Expenditure (To the extent adjusted) 0.00 Investment in Subsidiary Co. 0.00 Net Cash Flow From Investing Activities (B) -1,996.65 -1,353.67 -3,334.70 C. CASH FLOW FROM FINANCING ACTIVITIES Share Capital (Including Pending Allotment) Other Capital Reserve Borrowings- Non Current Borrowings- Current 1,958.6 1.056.3 1,639.7 -473.45 -0.31 -806.88 Lease Liability 0.66 -1.96 72.08 Interest on loans Grants -133.10 0.00 -134.11 0.50 -75.13 Late Payment Surcharge 14.93 165.27 225.46 Capital Contribution from Non Controlling Interest Dividend & Tax on Dividend -197.9 -190.84 -508.20 Net Cash Flow From Financing Activities (C) 1,646.76 480.21 490.95 D. NET CASH FLOW DURING THE YEAR (A+B+C) 31.64 -123.21 -1,068.07 E. OPENING CASH & CASH EQUIVALENTS -835.77 232.30 232.30

Note:

Previous year's figures have been Regrouped / Rearranged / Recast wherever necessary.

F. CLOSING CASH & CASH EQUIVALENTS(D+E)

804.13

For and on Behalf of Board of Directors

-835.77

109.09

THDC INDIA LIMITED

Additional disclosures as per Clause 52(4) of SEBI(LODR) Regulations, 2015 on CONSOLIDATED STATEMENT OF FINANCIAL RESULTS FOR THE SIX MONTHS ENDED 30.09.2022

Amount In Crore ₹

			Quarter ended	10	Six Mont	hs Ended	Year ended
SI. No.	Particulars	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	2	3	4	5	6	7	8
а	Debt Equity Ratio	0.96	0.84	0.67	0.96	0.67	0.78
b	Debt Service Coverage Ratio	2.33	1.13	2.88	1.72	1.91	1.97
С	Interest Service Coverage Ratio	6.35	2.88	14.05	4.53	8.78	9.92
d	Outstanding redeemable preference shares	-	-	-	-	-	-
е	Debtenture Redemption Reserve	156.25	140.13	103.75	156.25	103.75	128.00
f	Net worth	10431.05	10364.65	10143.48	10431.05	10143.48	10305.19
g	Net Profit after tax	262.70	57.79	370.71	320.49	418.34	893.74
h	Earnings per share	71.67	15.77	101.12	87.44	114.11	243.88
i	Current Ratio	0.85	0.67	1.11	0.85	1.11	0.75
j	Long term debt to working Capital	110.26	-17.39	10.73	110.26	10.73	-37.06
k	Bad debts to a/c receivable	0.00	0.00	0.00	0.00	0.00	0.00
- 1	Current Liability Ratio	0.18	0.23	0.19	0.18	0.19	0.23
m	Total debts to total assets	0.43	0.40	0.35	0.43	0.35	0.38
n	Debtors turnover	0.77	0.44	0.56	1.15	0.82	2.04
0	Inventory turnover	15.06	7.94	16.66	22.36	24.66	50.65
р	Operating margin	59.66%	32.58%	85.35%	50.23%	68.29%	66.72%
q	Net profit margin	44.60%	18.37%	64.80%	35.47%	49.16%	46.51%

Ratios have been computed as follows:

(a) Debt equity ratio: Total debt / Shareholder's Equity

Total debt: Non current borrowings (incl. current maturities of non current borrowings) + Current Borrowings

Shareholder's Equity: Equity share capital + Other equity

(b) Debt Service Coverage Ratio: Earnings available for Debt Service / Debt Service

Earnings available for Debt Service : Net Profit after Taxes + Depreciation & Amortisation Exp + Finance Cost + Exceptional Items Debt service : Interest on debt + Lease Payments + Principal repayments of long term debt

- (c) Interest Service Coverage Ratio: (Net Profit after Taxes + Depreciation & Amortisation Exp + Finance Cost + Exceptional Items) / Interest on debt
- (i) Current Ratio: Current Assets / Current Liabilities
- (j) Long term debt to working Capital: Long term debt (incl. current maturities of non-current borrowings) / (Working capital + current maturities of non-current borrowings)
- (k) Bad debts to account receivable : Bad debts / Average Account Receivables
- (I) Current Liability Ratio: Current liabilities / Total liabilities (excl. total equity)
- (m) Total debts to total assets: Total debt / Total Assets

Total debt: Long term borrowings (incl. current maturities of long term borrowings) + short term borrowings

- (n) Debtors turnover: Revenue from Operations / Average trade receivables
- (o) Inventory turnover : Revenue from Operations / Average Inventory
- (p) Operating margin : (Total Revenue Employees Benefit Expenses Depreciation & Amortisation Generation, Administration & Other Expenses Provisions) / Revenue from Operations
- (q) Net profit margin: Net Profit / Net Sales

For and on Behalf of Board of Directors

Notes to Consolidated Financial Results:

- 1. The above consolidated financial results for the period ended 30.09.2022 have been reviewed by the Audit Committee of the Board of Directors in their meeting held on 10/11/2022 and approved by the Board of Directors in the meeting held on 10/11/2022.
- These consolidated financial results have been reviewed by the Statutory Auditors as required under Regulation 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 3. (i) Hon'ble CERC has disposed off the tariff petitions of Tehri HPP for the period 2014-19 and 2019-24 and granted tariff vide its Order dated 10.05.2022 and 13.05.2022.Hon'ble CERC has also disposed off the tariff petition of Koteshwar HEP for the period 2014-19 and also issued tariff vide its Order dated 14.09.2022. Impact of said Tariff Orders relating to previous years has been included in Revenue from operations. Revenue for Tehri HPP for the current financial year 2022-23 has been recognized, based on the above Order dated 13.05.2022. Pending tariff determination of Koteshwar HEP for the period 2019-24, sales revenue for current financial year has been provisionally recognized based on Audited & Certified AFCs of FY 2022-23 worked out as per the principles enunciated in CERC Tariff Regulations, 2019 applicable for the period 2019-24. The amount provisionally billed for the quarter and half year ended 30th September 2022 is ₹ 402.00 Cr & ₹ 743.44 Cr respectively. (corresponding previous quarter and half year ended i.e. 30 September 2021 ₹ 400.53 Crore & ₹ 613.84 Crore respectively)

Sales Revenue for Wind, Solar & Small Hydro Projects etc. has been recognized based on approved tariff as per PPAs. The amount provisionally billed for the quarter & half year ended 30th September 2022 is ₹ 47.50 Cr & ₹ 90.79 Cr respectively. (corresponding previous quarter and half year ended i.e. 30 September 2021 ₹ 43.85 Crore & ₹ 78.24 Crore respectively)

- (ii) Sales for the quarter and half year ended 30 September 2022 have been provisionally recognized at ₹ 589.02 Crore & ₹ 903.64 Crore respectively (corresponding previous quarter and half year ended i.e. 30 September 2021 ₹ 572.04 Crore & ₹ 850.99 Crore respectively)
- 4. During the period, the Company has paid final dividend of ₹197.94 Cr. for the financial year 2021-22.
- For all secured bonds issued by the Company. 100% security cover is maintained for outstanding bonds as per the terms of Private Placement Offer Letter.
- 6. Previous period figures have been reclassified wherever considered necessary.

For and on Behalf of Board of Directors

(J. Behera) Director (Finance)/CFO

DIN: 08536589

S.N.KAPUR & ASSOCIATES CHARTERED ACCOUNTANTS

HEAD OFF: M-5 GOLE MARKET, MAHANAGAR, LUCKNOW- 226006 Phone Nos.(off): 4016231 | Mobile: 9839011549, 9415011673, 9839211549

To, THDC India Limited Ganga Bhawan Pragati Puram Rishikesh (UK)

<u>Independent Statutory Auditor's Certificate for in respect of listed debt securities of THDC India</u> <u>Limited</u>

We understand that THDC India Limited (CIN: U45203UR1988GOI009822) ("the Company") having its registered office at Bhagirathi Bhawan, (THDC Top Terrace), Bhagirathipuram, Tehri Garhwal -249001, India is required to obtain a certificate with respect to Security Cover provided as security in respect of listed secured debt securities of the Company as on 30th September 2022 and compliance with respect to financial covenants of the listed debt securities for quarter ending 30th September 2022 in terms of Requirements of Regulation 54 read with Regulation 56 (1) (d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("LODR Regulations") and SEBI (Debenture Trustees) Regulations, 1993 as amended ("DT Regulations").

Management's Responsibility

The Company's Management is responsible for ensuring that the Company complies with the LODR Regulations and DT Regulations. Further the Company is also responsible to comply with the requirements of Debenture Trust deed executed with respective Debenture Trustee.

Auditor's Responsibility

Our responsibility is to certify the Security Cover for the assets provided as security in respect of listed secured debt securities of the Company as on 30th September 2022 based on the financial statements and compliance with respect to financial covenants of the listed debt securities for quarter ending 30th September 2022, as specified in SEBI Circular No. SEBI/HO/MIRSD/MIRSD_CRADT / CIR/P/2022/67 circular dated 19th May 2022.

We conducted our examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.

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.

Opinion

Based on examination of books of accounts and other relevant records/documents, we hereby certify that:

a) Security Cover Certificate in respect of listed secured debt securities of the Company as on 30th September 2022 which is paced at **Annexure** – **I**.

Chartered Accountants

b) Compliance of financial covenants of the listed debt securities :

We have examined the compliances made by THDC India Limited in respect of the financial covenants of the listed debt securities and certify that such covenants/terms of the issue have been complied by THDC India Limited for quarter ended 30th September 2022.

The above certificate has been given on the basis of information provided by the Management and the records produced before us for verification.

Restriction on Use

This certificate has been issued to the management of THDC India Limited to comply with requirements of LODR Regulations. Our certificate should not be used for any other purpose or by any person other than the Company and its Debenture Trustee(s). Accordingly, we do not accept or assume any liability or duty of care to any other person to whom this certificate is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

For S.N.KAPUR & ASSOCIATES

Chartered Accountants

Firm's ICAI Reg. No. 001545CR &

Lucknow Chartered Accountants

(CA. AVICHAL SN. KAPUR)

Partner

M. No.: 014335

Place: Lucknow Date: 10/11/2022

UDIN: 22400460BCRUSJ8672

Columnn 0	tificate	Total value = (K+L,+M+N)	STATE STATE STATE OF			2,404.66	833.14	196.58	299.09		4717.40			A A Se.	250	Aucknow All
Column N	Related to only those items covered by this certificate	Carrying/Book value for pari passu charge assets where market value is not ascertainable or applicable, For Eg. Bank Balance,DSRA market value is not applicable)	Relating to Column F			2,404.66	833.14	196.58	299,09		471740					¥ N
Column M	ated to only th	Market value for Pari passu charge Assets (iv)	Rel													
Column L	Re	Carrying/Bo ok value for exclusive charge assets where market value is e or applicable, For E, Bank Balance,DS RA market value is not applicable is														
Column K		Market value of assets charged on Exclusive basis														
Column J	(Total C to H)					3,437.36	1,333.30	85'961	299.09	939.45	2 3 3 3 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	6,374,98	402.81		0.25	
Column I	Elimination on (amount in negative)	Debt amount considered more tha once(due to exclusive plus part-passu charge)														
Column H (iii)	Assets not offered as security					1,032.70	\$00.16			939,45	51 071	6,374 98	402.81		0.25	
Column G	Pari-Passu Charge	Other assets on which there is Pari-Passu charge(excl uding items covered me		Book Value												
Column F (ii)	Pari-Passu Charge	Assets shared by pari passu debi holder (includes debt for which this certificate is issued & other debt with pari-pasu charge)		Book Value as on 30.09.2022		2,404.66	833,14	196.58	299.09		471740					
(i)	Pari-Passu Charge	Debt for which this certificate being issued		Yes/No									Yes			
Column D	Exclusive	Other Secured Debt		Book Value												
Column C	Exclusive	Debt for which this certificate to being issued		Book Value												
Column B		Description of asset for which this certificate relate			William Transfer	Assets of Lehri HPP Stage I	Assets of Koteshwar HPP	Assets of Wind Power Plant, Patan	Assets of Wind Power Plant, Dwarika	Assets of Other Projects / Units	CWIP of Tehn PSP					
Column A	Particulars				ASSETS			Property, Plant and Equipment				Capital Work-in-progress	Right of Use of Assets	Goodwill	Intangable Assets	Intangible Assets under Development

Security Cover Certificate as on 30.09.2022

ISIN INE812V07084	
ISIN INER12Y07062 Corporate Bond Series - VI Exclusive Security Cover Ratio	
Exclusive Security Cover Ratio	
	Pari-Passu Security Cover Ratio (vi)
64.1	1.49

This column shall include debt for which this certificate is issued having pari passu charge

This column indicates a) book value of assets having part-passu charge b) outstanding book value of debt for which this certificate is issued and c). Other debt sharing part passu charge along with debt for which certificate is issued.

This column indicates all those assets which are not charged. 3 3 3

(EX)

No Land Building and Other Immovable Assets are offered as security. Movable Assets and movable CWIP has been offered as security and same has been shown at Book Value.

The principal and interest accrued amount of Long term horrowing outstanding as on 30.09,2022 has been proportioned among movable asset, immovable asset and trade receivable based on its security for calculation of Debt securities and Interest Accerned on these debt securities shown in Annexare -1 above 3

Cover on Book Value is calculated based on outstanding value of corresponding debt plus interest accrued but not due on the same while part passu security cover is calculated based on total book value of assets offered on part passu charge to total corresponding debt and interest accrued but due on the same.





टीएचडीसी इंडिया लिमिटेड THDC INDIA LIMITED



CIN: U45203UR1988GOI009822

Statement indicating the utilization proceeds of Non- Convertible Debentures:

A. Statement of utilization of issue proceeds of Non- Convertible Debentures:

Name of thelssuer	ISIN	Mode of fund raising (Public issues/ Private placemen t)	Type of Instrument	Date of raising funds	Amou nt Raise d	Funds utilized	Any deviatio n(Yes/ No)	If 8 is Yes, then specify the purpose of for which the funds were utilized	Remarks, if any
1	2	3	4	5	6	7	8	9	10
THDC India Limited	INE812V07062	Private placement	Non- Convertible Debentures	12.09.2022	800 Cr.	800 Cr.	No	Not Applicable	None

A. Statement of deviation/variation in use of Issue proceeds: No deviation/variation is use of issue proceeds.

Particulars	Remarks					
Name of listed entity	THDC India Limited					
Mode of fund raising	Private placement					
Type of instrument	Non-convertible Securities					
Date of raising funds	12.09.2022					
Amount raised	Rs. 800 crore					
Report filed for quarter ended	September 30,2022					
Is there a deviation/ variation in use of funds raised?	No					
Whether any approval is required to vary the objects of the issue	Not Applicable					
stated in the prospectus/ offer document?						
If yes, details of the approval so required?	Not Applicable					
Date of approval	Not Applicable					
Explanation for the deviation/ variation	Not Applicable					
Comments of the audit committee after review	Not Applicable					
Comments of the auditors, if any	Not Applicable					
Objects for which funds have been raised and where there has been a deviation/ variation, in thefollowing table:						

Original Object	Modified Object, if any	Original Allocation	Modified Allocation, if any	Funds Utilized	Amount of deviation/variati on for the quarter according to applicable object (in Rs. Crore and in %)	Remarks, if any			
No deviation/variation and hence not applicable.									

Deviation could mean:

Deviation in the objects or purposes for which the funds have been raised. Deviation in the amount of funds actually utilized as against what was originally disclosed.

Name of signatory: Rashmi Sharma **Designation: Company Secretary**

Date: 10.11.2022

S.N.KAPUR & ASSOCIATES CHARTERED ACCOUNTANTS

HEAD OFF:M-5 GOLE MARKET, MAHANAGAR, LUCKNOW-226006 Phone Nos.(off):4016231| Mobile: 9839011549, 9415011673,9839211549

TO WHOMSOEVER IT MAY CONCERN

This is to certify that M/s THDC India Limited has raised Rs. 800.00 crores through issuance of Corporate Bonds (Series VI) on Private Placement Basis. The funds have been utilized for the purpose for which it was raised.

Thanking You,

Yours faithfully,

For S.N. KAPUR & ASSOCIATES

CHARTERED ACCOUNTANTS

(CA. SUYASH SN. KAPUR)

PARTNER

UDIN: 22403528AYKMYH5105.

Place: Lucknow Date: 06.10.2022

SL No	Details of the party (listed entit into the transa		Details of the counterparty			Tune of Polated Parks Transcation	Value of Related Party	Value of transaction	in case monies are due to either pass a result of the transaction	
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary	- Type of Related Party Transaction	Transaction as approved by the Audit Committee	during the reporting period	opening balance	closing balance
1	THDC India Limited	AAACT7905Q	BHARAT PETROLEUM CORPORATION LIMITED	AAACB2902M	Companies under common control	Purchase of Fuel		0.41	0.15	0.27
2	THDC India Limited	AAACT7905Q	BHARAT HEAVY ELECTRICALS LIMITED	AAACB4146P	Companies under common control	Conduction of Test for cadre change, Water Testing etc.		0.02	=	-
3	THDC India Limited	AAACT7905Q	BHARAT HEAVY ELECTRICALS LIMITED	AAACB4146P	Companies under common control	Purchase of Generator Transformer, Spares, Water Testing etc.		0.91	0.16	0.05
4	THDC India Limited	AAACT7905Q	BHARAT HEAVY ELECTRICALS LIMITED	AAACB4146P	Companies under common control	Purchase of Spares, Equipments		35.76	3.77	2.60
5	THDC India Limited	AAACT7905Q	BHARAT HEAVY ELECTRICALS LIMITED	AAACB4146P	Companies under common control	Civil Works		44.52	0.26	-
6	THDC India Limited	AAACT7905Q	BHARAT HEAVY ELECTRICALS LIMITED	AAACB4146P	Companies under common control	Cooling Water Package		34.57	-	-
7	THDC India Limited	AAACT7905Q	BHARAT HEAVY ELECTRICALS LIMITED	AAACB4146P	Companies under common control	payment for testing charges		0.01	-	-
8	THDC India Limited	AAACT7905Q	BHARAT HEAVY ELECTRICALS LIMITED	AAACB4146P	Companies under common control	Payment for reimbursement against TCS deposited by BHEL u/s 206C		0.00	-	-
9	THDC India Limited	AAACT7905Q	BHARAT HEAVY ELECTRICALS LIMITED	AAACB4146P	Companies under common control	Supply		0.46	3.85	4.7
10	THDC India Limited	AAACT7905Q	CENTRAL MINE PLANNING AND DESIGN INSTITUTE LIMITED	AAACC7475N	Companies under common control	Detailed exploration & Geological report of ACMP		-	0.29	1.6
11	THDC India Limited	AAACT7905Q	HLL LIFE CARE LIMITED	AAACH5598K	Companies under common control	Medicines		0.51	-	-
12	THDC India Limited	AAACT7905Q	HLL LIFE CARE LIMITED	AAACH5598K	Companies under common control	Purchase of hand Sanitizer etc.		- 2.40	- 1 21	-
13 14	THDC India Limited THDC India Limited	AAACT7905Q AAACT7905Q	INDIAN RENEWABLE ENERGY DEVELOPMENT AGENCY LIMITED	AAACI1384C AAACI1384C	Companies under common control	GBI GBI		2.49	1.31 3.44	3.4 6.4
15	THDC India Limited THDC India Limited	AAACT7905Q	INDIAN RENEWABLE ENERGY DEVELOPMENT AGENCY LIMITED INDIAN OIL CORPORATION LIMITED	AAACI1384C	Companies under common control Companies under common control	Purchase of HSD Oil		1.66	0.45	0.4
16	THDC India Limited THDC India Limited	AAACT7905Q AAACT7905Q	MMTC LIMITED	AAACI1001G	Companies under common control	Procurement of Momentos		0.02	0.43	0.5
17	THDC India Limited	AAACT7905Q	NTPC LIMITED	AAACN0255D	Holding company	Payment of Dividend		147.46	-	_
18	THDC India Limited	AAACT7905Q	NTPC LIMITED	AAACN0255D	Holding company	Oil Testing Charges		0.00	-	0.0
19	THDC India Limited	AAACT7905Q	NTPC LIMITED	AAACN0255D	Holding company	Consultancy		11.64	-	-
20	THDC India Limited	AAACT7905Q	NTPC LIMITED	AAACN0255D	Holding company	Payment for Transformer oil DGA test charges		0.00	-	_
21	THDC India Limited	AAACT7905Q	NTPC LIMITED	AAACN0255D	Holding company	Testing charges		0.01	_	0.0
22	THDC India Limited	AAACT7905Q	POWER GRID CORPORATION OF INDIA LIMITED	AAACP0252G	Companies under common control	Knowledge Sharing Portal Fees		0.00	-	
23	THDC India Limited	AAACT7905Q	POWER GRID CORPORATION OF INDIA LIMITED	AAACP0252G	Companies under common control	Internet Lease Line Payment		0.09	-	-
24	THDC India Limited	AAACT7905Q	POWER GRID CORPORATION OF INDIA LIMITED	AAACP0252G	Companies under common control	Deposit Work - Power Line Diversion		57.19	5.92	14.7
25	THDC India Limited	AAACT7905Q	POWER GRID CORPORATION OF INDIA LIMITED	AAACP0252G	Companies under common control	Consultancy - Power Line Diversion		7.52	-	2.2
26	THDC India Limited	AAACT7905Q	POWER GRID CORPORATION OF INDIA LIMITED	AAACP0252G	Companies under common control	Payment for Internat Leased Line		0.07	-	-
27	THDC India Limited	AAACT7905Q	POWER GRID CORPORATION OF INDIA LIMITED	AAACP0252G	Companies under common control	telephone charges		0.07	-	-
28	THDC India Limited	AAACT7905Q	PAWAN HANS LIMITED	AAACP1561A	Companies under common control	Helicopter Hiring Services		0.13	-	-
29	THDC India Limited	AAACT7905Q	RITES LIMITED	AAACR0830Q	Companies under common control	Consultancy services for DE & PMC of Railway siding, S&T & OHE		3.35	-	-
30	THDC India Limited	AAACT7905Q	RITES LIMITED	AAACR0830Q	Companies under common control	Deposit Work - Signalling & Telecommunication		4.99	7.06	2.6
31	THDC India Limited	AAACT7905Q	RITES LIMITED	AAACR0830Q	Companies under common control	Deposit Work - Overhead Electrification Cost		6.40	-	6.4
32	THDC India Limited	AAACT7905Q	UTILITY POWERTECH LIMITED	AAACU3458P	Joint Venture of Holding company	Outsourcing of Manpower		0.29	-	i
33	THDC India Limited	AAACT7905Q	UTILITY POWERTECH LIMITED	AAACU3458P	Joint Venture of Holding company	Manpower Supply		0.53	-	-
34	THDC India Limited	AAACT7905Q	UTILITY POWERTECH LIMITED	AAACU3458P	Joint Venture of Holding company	Manpower Services		0.02	0.02	-
35	THDC India Limited	AAACT7905Q	UTILITY POWERTECH LIMITED	AAACU3458P	Joint Venture of Holding company	Manpower Suuply		0.48	0.19	0.3
36	THDC India Limited	AAACT7905Q	WAPCOS LIMITED	AAACW0764A	Companies under common control	Release of GST		0.03	-	-
37	THDC India Limited	AAACT7905Q	BALMER LAWRIE AND COMPANY LIMITED	AABCB0984E	Companies under common control	Purchase of Servo Oil		-	-	-
38	THDC India Limited	AAACT7905Q	BALMER LAWRIE AND COMPANY LIMITED	AABCB0984E	Companies under common control	Booking of Air tickets		0.34	-	-
39	THDC India Limited	AAACT7905Q	BHARAT SANCHAR NIGAM LIMITED	AABCB5576G	Companies under common control	Broadband / Leaseline / Telephone charges		0.15	-	-
40	THDC India Limited	AAACT7905Q	BHARAT SANCHAR NIGAM LIMITED	AABCB5576G	Companies under common control	Internet Leaselining		0.05	-	-
41	THDC India Limited	AAACT7905Q	BHARAT SANCHAR NIGAM LIMITED	AABCB5576G	Companies under common control	Telephone charges		0.09		-
42	THDC India Limited	AAACT7905Q	BHARAT SANCHAR NIGAM LIMITED	AABCB5576G	Companies under common control	Telephone Bill		0.03	-	-
43 44	THDC India Limited THDC India Limited	AAACT7905Q AAACT7905Q	RAILTEL CORPORATION OF INDIA LIMITED NBCC SERVICES LIMITED	AABCR7176C AAECN7829F	Companies under common control Companies under common control	Internet Leaseline Payment Interior fit out works in Transit Office space of THDCIL at The		0.04	1.11	-
					· ·	Connaught, New Delhi				
45	THDC India Limited	AAACT7905Q	POWER SYSTEM OPERATION CORPRORATION LIMITED	AAFCP2086B	Companies under common control	Payment of RLDC Fees & Charges		0.32	-	-
46	THDC India Limited	AAACT7905Q	POWER SYSTEM OPERATION CORPRORATION LIMITED	AAFCP2086B	Companies under common control	NRLDC Monthly Fee and charges of Koteshwar HEP for Jul2022		0.13	0.02	0.0
47	THDC India Limited	AAACT7905Q	UP Purva Sainik Kalyan Nigam Limited	AAACU3354L	Companies under common control	Security services		1.96		0.02
48	THDC India Limited	AAACT7905Q	UTTAR PRADESH RAJKIYA NIRMAN NIGAM LIMITED	AAACU5701F	Companies under common control	Civil contructions & Electrification work		21.27	4.73	8.29
49	THDC India Limited	AAACT7905Q	UTTAR PRADESH POWER TRANSMISSION CORPORATION LIMITED	AAACU8823E	Companies under common control	SLDC Charges		0.01	-	- I
50	THDC India Limited	AAACT7905Q	DAKSHINANCHAL VIDYUT VITRAN NIGAM LIMITED	AACCD0695D	Companies under common control	Electricity charges		0.16	0.05	0.1
51	THDC India Limited	AAACT7905Q	PASHCHIMANCHAL VIDYUT VITRAN NIGAM LIMITED	AAECP5610N	Companies under common control	NHAI Licensing Fee for permission of erection/laying of 33KV HT Line		0.54	-	-
52	THDC India Limited	AAACT7905Q	PASHCHIMANCHAL VIDYUT VITRAN NIGAM LIMITED	AAECP5610N	Companies under common control	Water & Electricity Charges		2.70	-	
53	THDC India Limited	AAACT7905Q	SEWA THDC	AADAS8383A	Companies under common control	Contribution for CSR activities		11.50		
54	THDC India Limited	AAACT7905Q	U P POWER CORPORATION LTD	AAACU5088M	Companies under common control	Sale of electricity		383.11	83.64	156.0
55	THDC India Limited	AAACT7905Q	U P POWER CORPORATION LTD	AAACU5088M	Companies under common control	Other charges		0.60	=	-
56	THDC India Limited	AAACT7905Q	U P POWER CORPORATION LTD	AAACU5088M	Companies under common control	NRLDC Charges Recovered from Beneficiaries		0.18	0.03	0.0
57	THDC India Limited	AAACT7905Q	U P POWER CORPORATION LTD	AAACU5088M	Companies under common control	Rebate to customers		0.23		-
58	THDC India Limited	AAACT7905Q	Shri R K Vishnoi	AAPPV5956R	Key Managerial Personnel	Short term employee benefits		0.31	0.11	0.0
59	THDC India Limited	AAACT7905Q	Shri J Behera	AAPPB8412Q	Key Managerial Personnel	Short term employee benefits		0.36	-	0.0
60	THDC India Limited	AAACT7905Q	Smt Rashmi Sharma	DBUPS4250J	Key Managerial Personnel	Short term employee benefits		0.10	0.21	0.2
61	THDC India Limited	AAACT7905Q	THDC Employees Provident Fund Trust	AAATT1160E	Post Employment Benefit Plan	Contribution		13.98	8.76	8.3
62	THDC India Limited	AAACT7905Q	THDCIL Employees Defined Contribution Superannuation Pension Trust	AACTT5861A	Post Employment Benefit Plan	Contribution		8.38	1.62	1.6
63	THDC India Limited	AAACT7905Q	THDCIL Post Retirement Medical Benefit Fund Trust	AACTT9180E	Post Employment Benefit Plan	Contribution		-	5.84	5.84
64	Tusco Limited	AAICT0920F	Shri Shailender Singh	AITPS0294D	Key Managerial Personnel	Short term employee benefits		0.24		
		AAICT0920F	Shri D.Mani	AIZPM5128N	Key Managerial Personnel	Short term employee benefits	·	0.12		

66 Tusco Limited AAICT0920F Shri K.K.Srivastava ASLPS6348C Key Managerial Personnel Short term employee benefits 0.22 - -