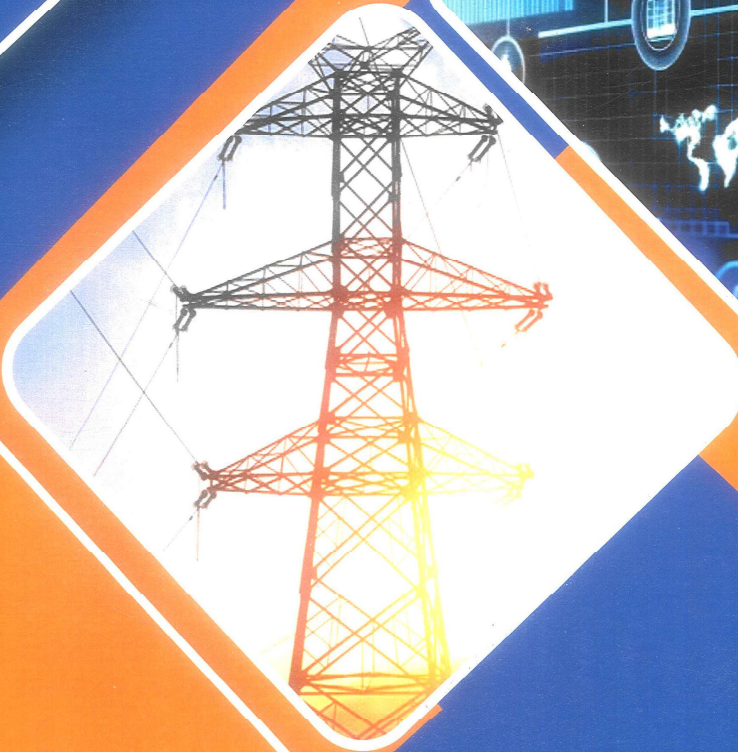




TATA POWER-DDL

Towards a *Greener* Tomorrow



**TRUE-UP of FY 2023-24
&
ARR of FY 2025-26
VOLUME - III**

October - 2024



TATA POWER DELHI DISTRIBUTION LIMITED

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Annexure V

T R Chadha & Co LLP
Chartered Accountants



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

Certificate on the Statement on billed and collected revenue for sale of power for the year ended 31st March 2023

1. This certificate of billed and collected revenue for sale of power by Tata Power Delhi Distribution Limited (hereinafter 'the Company') for the year ended 31st March 2024 has been issued by us at the request of the Company for the purpose of submission to Delhi Electricity Regulatory Commission (DERC).
2. The management of the Company has prepared the accompanying statement on billed and collected revenue for sale of power for the year ended 31st March 2024 ('the Statement') as per the format specified by Delhi Electricity Regulatory Commission ('DERC') in compliance with the DERC Tariff Order dated 30th September 2021 ('Tariff Order').

Management's Responsibility

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

Auditor's Responsibility

5. Pursuant to the requirements of Tariff Order, our responsibility is to provide reasonable assurance in the form of an opinion as to whether the amounts in the accompanying Statement are in agreement with the audited standalone financial statements of the Company for the year ended 31st March 2024 and books of accounts and other related records of the company for the year ended on that date.
6. The audited standalone financial statements for the year ended 31st March 2024, referred to in paragraph 5 above, have been audited by us, on which we have issued an unmodified audit opinion vide our report dated 16th April 2024.
7. We conducted our examination of the accompanying Statement, on test check basis, in accordance with the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) ('the Guidance Note') issued by the Institute of Chartered Accountants of India (the 'ICAI'). The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by ICAI.

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Corporate/ Regd. Office: B-30, Connaught Place, Kuthiala Building, New Delhi - 110001
Phone: 43259900, Fax: 43259930, E-mail: delhi@trchadha.com

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T R Chadha & Co LLP
Chartered Accountants



8. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements, issued by ICAI.

Opinion

9. Based on our examination, as above, evidences obtained and the information and explanations, along with the representations provided by the management, we are of the opinion that the amounts that form part of the billed and collected revenue, as set out in the accompanying Statement, are in agreement with the audited standalone financial statements, books of account and other related records of the Company for the year ended 31st March 2024.

Restriction on Distribution or Use

10. This certificate is addressed to and provided to the Board of Directors of the Company solely for the purpose of submission to DERC in accordance with the requirements of the tariff order, and should not be used, referred to or distributed for any other purpose or to any other party without our prior written consent.

For T R Chadha & Co. LLP
Chartered Accountants
Firm's Registration No.: 006711N/ N500028

Hitesh Garg
Partner
Membership No.: 502955

Place: Noida
Date: 06th June 2023

UDIN: 24502955BKHEHWI6179

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