

Tata Power Delhi Distribution Limited

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TATA POWER-DDL

TPDDL/Regulatory/2021-22/03/107

Office of the Head (Regulatory, Legal & PMG)

May 27, 2021

The Secretary

Delhi Electricity Regulatory Commission
Viniyamak Bhavan, C Block, Shivalik
Malviya Nagar
New Delhi – 110017

Sub: Audited Certificate of Form 2.1 (a) for FY 2020-21.

Dear Sir,

We write in reference to the above cited subject. Accordingly, kindly find the enclosed audited certificate in original for form 2.1(a) pertaining to FY 2020-21.

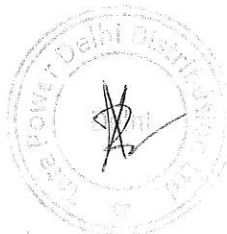
We hope Hon'ble Commission shall find the same in order and shall be pleased to furnish any other information and/or clarification in relation to the same as and when required.

Thanking You,

Yours Sincerely,
For **TATA Power Delhi Distribution Limited**

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

Encl: As mentioned above.



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

Independent Auditor's Certificate on the Statement on billed and collected revenue for sale of power for year ended 31 March 2021

Dear Sirs,

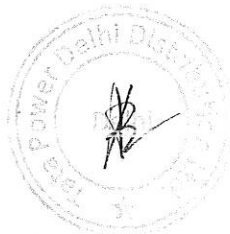
1. This certificate is issued in accordance with the terms of our engagement letter dated 2 September 2020 with Tata Power Delhi Distribution Limited (hereinafter 'the Company').
2. The management of the Company has prepared the accompanying statement on billed and collected revenue for sale of power for year ended 31 March 2021 ('the Statement') as per the format specified by Delhi Electricity Regulatory Commission ('DERC') in compliance with the DERC (terms and conditions for determination of tariff) regulation, 2017 dated 31 January 2017 ('DERC regulation'), which has been initialled by us for identification purposes only.

Management's Responsibility for the Statement

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

Auditor's Responsibility

5. Pursuant to the requirement of DERC regulation, it is our responsibility to provide reasonable assurance in the form of an opinion as to whether the amounts in the accompanying Statement have been accurately extracted from the audited standalone financial statements and underlying books and records of the Company for the year ended 31 March 2021, and the computation thereof is arithmetically correct.



Chartered Accountants

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

Walker Chandniok & Co LLP is registered with limited liability with identification number AAC-2685 and its registered office at 1-31 Connaught Circus, New Delhi 110001, India

Walker Chandiook & Co LLP

6. The audited standalone financial statements referred to in paragraph 5 above, have been audited by us, on which we have issued an unmodified audit opinion vide our report dated 23 April 2021. Our audit of these standalone financial statements was conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India (the 'ICAI'). Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. Such audit of standalone financial statements was not planned and performed in connection with any transactions to identify matters that may be of potential interest to third parties.
7. We conducted our examination, on test check basis, of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) ('the Guidance Note') issued by the Institute of Chartered Accountant of India (the 'ICAI'). The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by ICAI.
8. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements issued by ICAI.

Opinion

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

Restriction on Distribution or Use

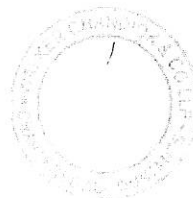
10. Our work was performed solely to assist you in meeting your responsibilities in relation to your compliance with the DERC regulation. Our obligation in respect of this certificate are entirely separate from, and our responsibility and liability is in no way changed by, any other role we may have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

For Walker Chandiook & Co LLP
Chartered Accountants
Firm's Registration No.: 001076N/N500013


Neeraj Goel
Partner
Membership No.: 099514

UDIN - 21099514AAAADD2777

Place: Gurugram
Dated: 10th May 2021



Licensee : TATA POWER Delhi Distribution Limited (Formerly North Delhi Power Limited)
Details of the Billed Revenue From 01-Apr-2020 To 31-Mar-2021

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