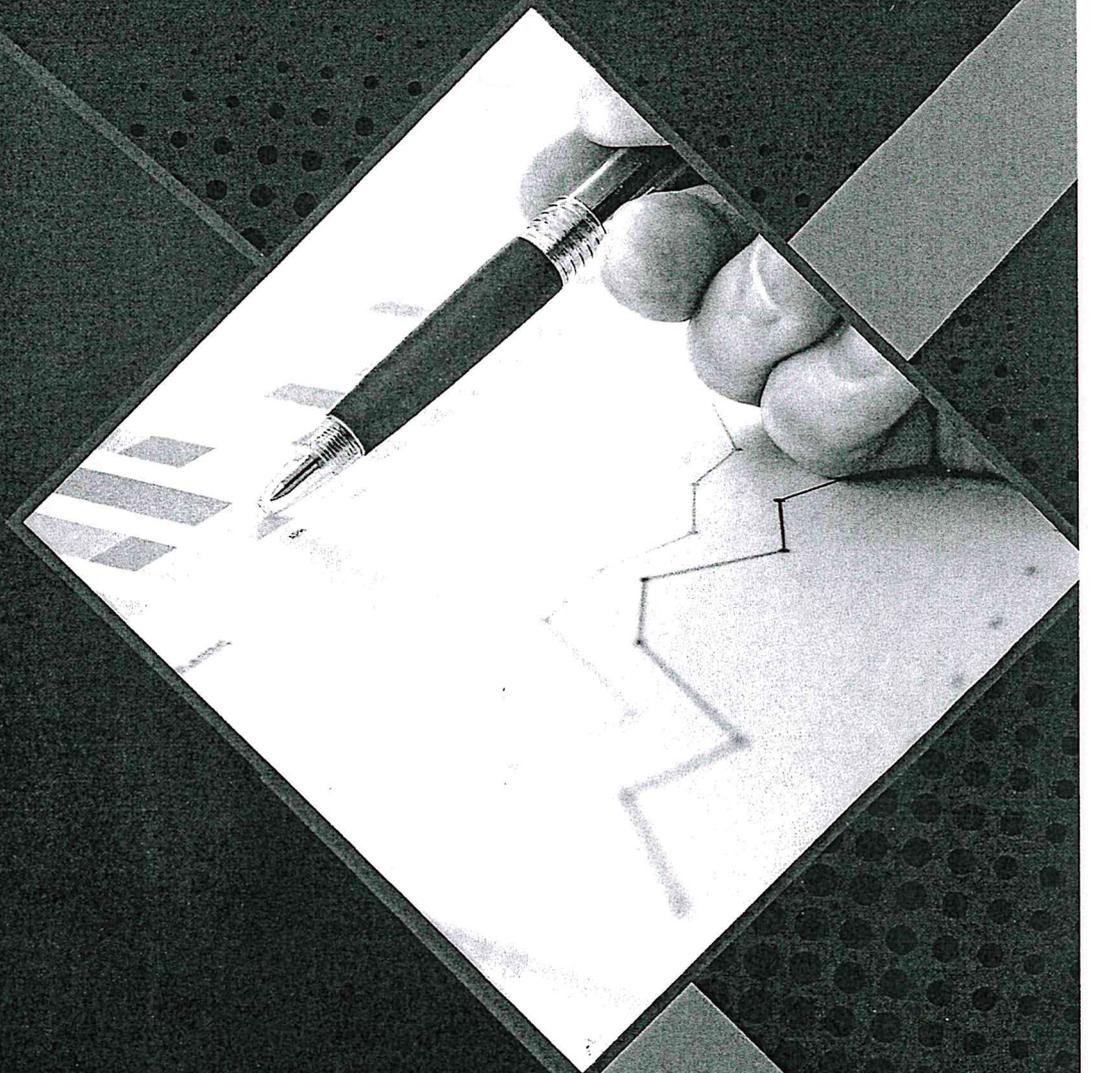




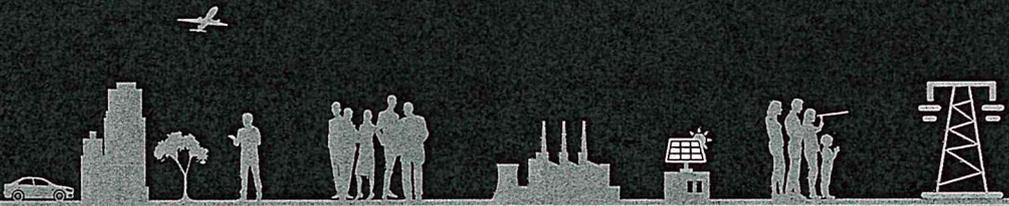
TATA POWER-DDL



TRUE UP OF FY 2021-22

VOLUME - II

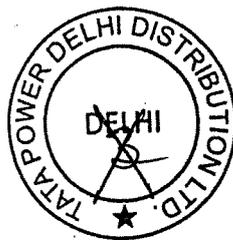
OCTOBER, 2022



Tata Power Delhi Distribution Limited

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TATA POWER-DDL

TPDDL/Regulatory/2022-23/03/225
June 02, 2022

Office of the Chief (Regulatory, Legal & PM)

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 2021-22.

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 2021-22.

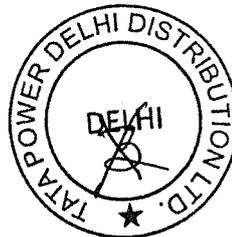
We hope Hon'ble Commission shall find the same in order and shall be pleased to furnish any other information and/or clarification in relation to the same as and when required.

Thanking You,

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

Peyush Tandon
Chief (Regulatory, Legal & Power Management)

Encl: As mentioned above.



TATA POWER DELHI DISTRIBUTION LIMITED

(A Tata Power and Delhi Government Joint Venture)

Corporate Office : NDPL House Hudson Lines Kingsway Camp Delhi - 110 009

Website : www.tatapower-ddl.com CIN No. : U40109DL2001PLC111526



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 2022

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 2022 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 2022 ('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 2022 and books of accounts and other related records of the company.
6. The audited standalone financial statements for the year ended 31st March 2022, referred to in paragraph 5 above, have been audited by us, on which we have issued an unmodified audit opinion vide our report dated 22nd April 2022.
7. We conducted 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 Accountant of India (the 'ICAI'). The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by ICAI.

T R Chadha & Co., a partnership firm converted into T R Chadha & Co LLP
(A limited liability partnership with LLP Identification No. AAF-3926) with effect from 28th December, 2015

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





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 for the year ended 31st March 2022 and books of accounts and other related records of the Company.

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

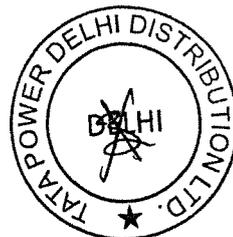
Membership No.: 502955



Place: New Delhi

Date: 1st June 2022

UDIN: 22502955AKCGPB7913



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