

Tata Power Delhi Distribution Limited

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TATA POWER-DDL

TPDDL/Regulatory/2019-20/03/

Jun 26, 2019

Office of the Head (Regulatory & Legal)

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 2018-19.

Dear Sir,

We write in reference to the above cited subject. Accordingly, please find enclosed the audited certificate in original for form 2.1(a) for FY 2018-19.

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)

 **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

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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 2019

Dear Sirs,

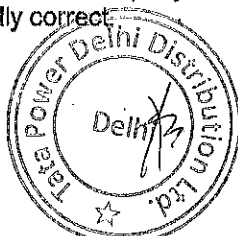
1. This certificate is issued in accordance with the terms of our engagement letter dated 19 July 2018 with Tata Power Delhi Distribution Limited (hereinafter 'the Company').
2. The management of the Company has prepared the accompanying statement on billed and collected revenue for sale of power for year ended 31 March 2019 ('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 2019, and the computation thereof is arithmetically correct.



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 18 April 2019. 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.

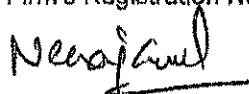
Opinion

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 2019, 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 Chandio & Co LLP
Chartered Accountants
Firm's Registration No.: 001076N/N500013



Neeraj Goel
Partner
Membership No.: 099514

Place: New Delhi
Dated: 25 June 2019

UDIN - 19099514AAA BL2938



BILLING REPORT																			
Sl. No.	Category	Sub Category	Area	Sub Area	Meter	Type	Status	Date	Time	Reading	Unit	Value	Rate	Amount	Tax	Total	VAT	GST	Net Total
1.1	Supply of LT																		
1.2	Supply of HT																		
2.1	Energy Charge																		
2.2	Energy Charge																		
3.1	Energy Charge																		
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