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# K.S. Dua & Co.

Chartered Accountants

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## INDEPENDENT AUDITOR'S REPORT

To

The Members,

Punjab State Transmission Corporation Limited

Patiala.

### Report on Financial Statements

#### Opinion

We have audited the accompanying Ind AS financial statements of **PUNJAB STATE TRANSMISSION CORPORATION LIMITED, PATIALA** ("the Company"), which comprises the Balance Sheet as at March 31, 2024, and the Statement of Profit and Loss (including other comprehensive income), the statement of Cash Flow and the statement of changes in Equity for the year then ended, and a summary of significant accounting policies and other explanatory information (herein after referred to as "Ind AS Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, Subject to the matters discussed in Basis of Qualified Opinion paragraph of our report, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with Indian Accounting Standards prescribed under section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31<sup>st</sup> March 2024, its financial performance including other comprehensive income, its cash flows and the changes in equity for the year ended on that date.

#### Basis for Qualified Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion, except for the matters discussed below.



*Handwritten signature*

## **We refer to –**

- 1. As per Amended Transfer Scheme 2012, PSTCL has to pay 11.36% share of terminal benefits payable to employees as per Punjab Power Sector Reforms Transfer (1st Amendment) Scheme 2012. No provision has been made in the books of accounts of PSTCL to the extent of PSTCL's share of progressive funding being 11.36% of actuarial liability on account of terminal liability. PSTCL has accounted for terminal liability on the principle of 'Pay as You Go' basis amounting to 537.05 crores (tentative) being 11.36% of total amount as intimated by PSPCL for FY 2023-24 and Rs. 0.0658 crores paid on account of employee recruited by PSTCL has been taken into account during the year including Rs.0.0533 crores difference of share of FY 2022-23 between accounted for and final share intimated by PSPCL after the finalization of accounts of PSTCL.*
- 2. As per Para 16 and 18 of the Ind AS-16 read with Para 45 of the Ind AS-37, the Company was required to provide the present value of the expenditure expected to be incurred for dismantling and removing the property plant & equipment's (PPE) at the end of its useful life and restoring the site on which it was located. However, the Company has neither made any estimates nor disclosed any facts in this regard in the financial statements. Resultantly, PPE and non-current liabilities are understated. However, in the absence of financial estimates, the financial impact of the same could not be ascertained.*
- 3. As per Para 26 of Ind AS 105, If an entity has classified an asset (or disposal group) as held for sale, but the criteria in paragraphs 7-9 are no longer met, the entity shall cease to classify the asset (or disposal group) as held for sale. The net assets amounting to Rs. 2.82 crores have been transferred from LC 623, 642 & 659 to LC 780 for which the prospective action (sale) is yet to be taken, thus the said assets shall cease to be classified as Assets Held for Sale and shall be reclassified to Property, Plant and Equipment as per Ind AS 16.*

## **Information other than Financial Statements and Auditor's Report Thereon**

The Company's Board of Directors is responsible for the preparation of other information. The other information comprises the information included in Board's Report including Annexures to Board's Report but does not include the Financial Statements and our auditor's report thereon.

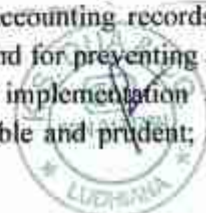
Our opinion on financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of Financial Statements, our responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## **Management's Responsibility for the Financial Statements**

The Company's Board of Directors are responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards ("Ind AS") specified under Section 133 of the Act, read with rule 7 of Companies (Accounts) Rules, 2014 and the Companies (Indian Accounting Standards) Rules, 2015 as amended. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and



design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Director's are responsible for overseeing the company's financial reporting process.

### **Auditor's Responsibility**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

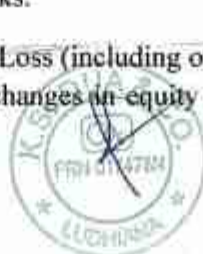
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

### **Emphasis of Matters**

1. The stock of material at stores as well as at sites has not been insured to reduce the risk due to fire, theft or natural calamities.
2. Services to/from PSPCL like rent of Offices, rent of colonies etc. is not accounted for in the books of accounts up to date. In the absence of information, we are unable to ascertain the effect on statement of profit & loss (including Other Comprehensive Income) and balance Sheet.
3. Capital Reserve includes an amount of Rs. 16.29 crore, being material cost variance on account of notional cost of "stores incidental charges" capitalized to capital Work in progress, which accumulated from 16.04.2010 onwards and aggregates to Rs.16.29 cr. till 31.03.2015.
4. As per Section 135 of The Companies Act, 2013 the company has to incur Rs. 2.22 crores for the purpose of CSR expenditure, out of which Rs. 0.12 crores have been deducted by PEDDA as its charges for installation of solar plants which shall not be considered as CSR expenditure due to which the said obligation remains unpaid.
5. As per Section 149(4) of The Companies Act, 2013 read with rule 4 of the Companies (Appointment and Qualification of Directors) Rules, 2014, any intermittent vacancy of an independent director shall be filled-up by the Board at the earliest but not later than immediate next Board meeting or three months from the date of such vacancy, whichever is later. However, the office got vacated by Mr. Anil Kaplush on 10.01.2024 leading to an intermittent vacancy, yet to be filled up by the Board.
6. There is a balance of Trade Receivables amounting to Rs. 510.92 crores, subject to confirmation. So, we cannot comment on the existence of such receivables.

### **Report on Other Legal and Regulatory Requirements:**

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. In terms of sub section 5 of section 143 of the Companies Act 2013, we give in the "Annexure B" a statement on the directions issued under the aforesaid section by the Comptroller and auditor general of India.
3. As required by Section 143(3) of the Act, we report that:
  - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
  - b) In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
  - c) The Balance Sheet, the Statement of Profit and Loss (including other comprehensive income), the statement of Cash Flow and the statement of changes in equity dealt with by this Report are in agreement with the books of account.



- d) In our opinion, the aforesaid Ind AS financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015 as amended;
- e) In view of exemption given vide notification no. G.S.R. 463 (E) dated June 5, 2015 issued by Ministry of Corporate Affairs, provisions of Section 164(2) of the Act regarding disqualification of Directors, are not applicable to the company.
- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure C".
- g) With respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;
- i. The Company does not have any pending litigations other than those disclosed in financial statements which would impact its Ind AS financial Position.
  - ii. The Company did not have any long-term contracts including derivative contracts; as such the question of commenting on any material foreseeable losses thereon does not arise.
  - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the company.
  - iv. (i) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
  - (ii) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
  - (iii) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material misstatement.
- v. No dividend has been declared and paid by the company during the year.



- h) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of Act, as per notification no. GSR 463(E) dated 5th June 2015 issued by the Ministry of Corporate Affairs, Government of India, Section 197 is not applicable to the Government Companies.

For K.S. Dua & Co.  
Chartered Accountants  
Firm Regn.No.017478N



[CA. Swarn Singh Dhillon]  
Partner  
M.No. 527610  
UDIN: 24527610BKKEBJP3854

Place: Patiala  
Date: 10.06.2024

1/11

**"ANNEXURE-A" TO THE AUDITORS' REPORT**

(i)

(a) (A) The company is maintaining proper records showing full particulars including Quantitative details and situation of Property, Plant & Equipment except for the Property, Plant & Equipment transferred on 16.04.2010 pursuant to the transfer scheme notified by the State Government which is in process. Further, submitted that the capital loans have been availed by PSTCL from banks/financial institutions secured against hypothecation of future assets. Hence capital assets created out of capital loans being availed from banks/financial institutions are not free from encumbrances.

(B) The Company has maintained proper records showing full particulars of Intangible Assets.

(b) As per information and explanation given fixed assets have been physically verified by the management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

(c) As informed to us, the title deeds of immovable properties amounting to Rs. 2925 Crore procured before 16.04.2010 are not mutated in the name of the company but the ownership of such assets accrued to company by operation of law through Transfer scheme notified by Punjab Government on 24.12.2012. The said title deeds are available with PSPCL (as the Estate office of erstwhile PSEB which is now functioning under PSPCL after unbundling and is the custodian of such title deeds). Further all these lands are in peaceful procession of PSTCL and investments are already been made on such lands for creation of assets by PSTCL.

Further, title deeds of immovable properties acquired by the company after 16.04.2010 are either in the name of the company or on operating lease from different Panchayats, agreements of which are available with the company.

Process of updating the land records or transfer in the name of the company is under process. For this purpose, Addl. Chief Secretary to Govt. of Punjab, Department of Power has constituted a committee for resolving the issues being faced by PSTCL for transferring the land title in its name.

Based on our examination of the copies of registered sale deeds, transfer deed, conveyance deed provided to us, the title deeds of immovable properties disclosed in the financial statements included under property plant and equipment are held in the name of the company as at the balance sheet date other than as mentioned below: -

| Description of property | Gross carrying value | Held in the name of | Whether promoter, director or their relative or employee | Period held – indicate range, where appropriate | Reason for not being held in name of company |
|-------------------------|----------------------|---------------------|--|---|--|
| Land                    | 2925 Cr              | PSEB                | No   | 16.04.2010                                      | Already explained above                      |





- (d) The company has not revalued any of its Property, Plant and Equipment and intangible assets during the year.
- (e) No proceedings have been initiated during the year or are pending against the company as at 31st March 2024 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made there under.
- (ii) (a) The inventory in the custody of the company has been physically verified during the year by the management. In our opinion, the frequency of such verification is reasonable, and procedures and coverage as followed by the management were appropriate. No discrepancies were noticed on verification between the physical stocks and the book records that were 10% or more in the aggregate for each class of inventory.
- (b) The company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from Banks on the basis of security of current assets. The quarterly returns or statements filed by the company with such banks are in agreement with the books of account of the Company.
- (iii) The company has not granted any loans, secured or unsecured to any companies, firms or other parties covered in the register maintained under section 189 of the Companies Act, 2013. Accordingly, the provisions of clause 3 (iii) (a) to (f) of the Order are not applicable to the Company.
- (iv) In our opinion and according to the information and explanations given to us, there are no loans, investments, guarantees, and securities granted in respect of which provisions of Section 185 and 186 of the Companies Act, 2013 are applicable and hence not commented upon.
- (v) The Company has not accepted any deposits or amount deemed to be deposits from the public. Hence reporting under clause 3(v) of the order is not applicable.
- (vi) As informed to us, the company has maintained Cost records prescribed by the Central Government under sub section (1) of section 148 of the Act.
- (vii) (a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Goods and Service Tax, Provident Fund, Employees State Insurance, Income-Tax, Sales tax, Service Tax, GST, Duty of Customs, Duty of Excise, Value added Tax, Cess and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2024 for a period of more than six months from the date on when they become payable.
- (b) According to the information and explanation given to us, there are no dues of income tax, sales tax, service tax, GST, duty of customs, duty of excise, value added tax outstanding on account of any dispute except the disputed Entry Tax of Rs. 38.16 crore and Service Tax liability of Rs. 1.50 crore. Reference may be made to Note No. 43 to Notes to Accounts.

| Sr. No. | Nature of Dues | Unpaid (Rs.) | Period to which amount relates | Forum where the dispute is pending |
|---------|----------------|--------------|--------------------------------|------------------------------------|
| 1.      | Entry Tax      | 38,16,93,333 | 2011-13                        | High Court                         |



|    |             |             |                     |  |
|----|-------------|-------------|---------------------|--|
| 2. | Service Tax | 1,50,00,000 | 2016-17 and 2017-18 | Directorate General of GST, Intelligence |
|----|-------------|-------------|---------------------|--|

(viii) There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

(ix) (a) In our opinion and according to the information and explanations given to us the Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender

(b) The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority

(c) The Company has utilised the money obtained by way of term loans during the year for the purposes for which they were obtained.

(d) On an overall examination of the financial statements of the company, funds raised on short term basis have, prima facie, not been used during the year for long term purposes by the company.

(e) The Company does not have any subsidiary, associate, or joint venture and accordingly the reporting under clause 3 (ix) (e) and (f) of the Order is not applicable.

(x) (a) The company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence the reporting under clause 3 (ix) (a) of the Order is not applicable.

(b) During the year, the company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) and hence the reporting under clause 3(x) (b) of the Order is not applicable

(xi) (a) Considering the principle of materiality outlined in the standards on auditing, no fraud by the Company or on the company has been noticed or reported during the year.

(b) No report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.

(c) As represented to us by the management, there are no whistle-blower complaints received by the company during the year.

(xii) The Company is not a Nidhi Company and hence the reporting under the clause 3 (xii) (a) to (c) of the Order is not applicable.

(xiii) In our opinion, all transactions with the related parties are in compliance with Section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable Indian accounting standards.

(xiv) In our opinion, the company has an internal audit system commensurate with the size and nature of its business. However, the Internal Audit for the year is still in process so this clause is not commented upon.



- (xv) The company has not entered into any non-cash transactions with its directors or persons connected to its directors and hence the provisions of the section 192 of the Companies Act, 2013 are not applicable to the company.
- (xvi) (a) The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and accordingly, the reporting under clause 3(xvi) (a)-(b) of the Order is not applicable.
- (b) The company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Hence, reporting under clause 3(xvi) (c) of the Order is not applicable.
- (c) The Group does not have any CIC. Accordingly, reporting under clause 3(xvi) (d) of the Order is not applicable.
- (xvii) The Company has not incurred cash losses in the current and in the immediately preceding financial year.
- (xviii) There has been no resignation of the statutory auditors of the company during the year and accordingly this clause is not applicable.
- (xix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts upto the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet, will get discharged by the company as and when they fall due.

**For K.S. Dua & Co.**  
**Chartered Accountants**  
**Firm Regn.No.017478N**

**[CA. Swarn Singh Dhillon]**  
**Partner**  
**M.No. 527610**  
**UDIN: 24527610BKBJP3854**

**Place: Patiala**  
**Date: 10.06.2024**

*JS*

**"Annexure-B" to the Independent Auditor's Report**

| Sr. No. | Directions   | Reply  |
|---------|--|--|
| 1       | Whether the company has system in place to process all the accounting transactions through IT system? If yes, the implications of processing of accounting transactions outside IT system on the integrity of the accounts along with the financial implications, if any, may be stated. | Yes. The accounting transactions are processed through IT system.  |
| 2       | Whether there are any restructuring of an existing loan or cases of waiver/write off of debts/ loans/interest etc. made by a lender to the company due to the company's inability to repay the loan? If yes, the financial implication may be stated.                                    | No. There is no case of restructuring of an existing loan or cases of waiver/write-off of debts/loans/interest etc. made by the lenders to PSTCL due to company's inability to repay the loan.   |
| 3       | Whether funds received/receivable for specific schemes from Central/State agencies were properly accounted for/utilized as per its terms and conditions? List the cases of deviation.  | Yes, funds (Grants/Subsidy) received/receivable for specific schemes from Central/State agencies were properly accounted for/utilized as per its terms and conditions.   |
| 4       | Adequacy of steps to prevent encroachment of idle land owned by company may be examined. In case land of the company is encroached, under litigation, not put to use or declared surplus, details may be provided.   | <p>Adequate steps are being taken to prevent the encroachment of idle land. The details of the land encroached and action taken are as under:</p> <p>(a) The land of 16 Marlas of 220 kV S/s Hoshiarpur under P&amp;M Division, Mahilpur was occupied by Gurudwara Dukh Niwaran Sahib, Hoshiarpur. Case has been decided in favor of PSTCL by SDM. Now Case is pending in Hon'ble Punjab &amp; Haryana High Court as no Next Hearing Date Available.</p> <p>(b) Municipal Corporation, Hoshiarpur has illegally encroached 2478 sq. feet land for road at 220 kV S/s Hoshiarpur under P&amp;M Division, Mahilpur. Civil Suit 16/07/2024 is pending with Distt. Court Hoshiarpur.</p> <p>(c) Land at 132 kV S/s Shri Hargobindpur under P&amp;M Division, Dasuya is 110 Kanals 09 Marlas, which is owned by the Punjab State Govt., out of this 110 Kanals &amp; about 01 Kanal 09 Marlas land has been occupied by</p> |



the common people for a long time, concerned office has taken up matter with concerned authorities for filling of cases against the delinquent parties.

(d) 132 kV S/s Kapurthala and the adjacent P&M Division, Kapurthala's office land nearly 10 Kanals 03 Marlas is under litigation. Further, case is pending at Hon'ble Punjab & Haryana High Court as no Next Hearing Date Available.

(e) 220 kV S/s Ablowal: 19.23 sq.mtr. land matter was under court by civil appeal N. 345/2018 which was disposed of in the favor of PSTCL by the Hon'ble Court on the hearing dated 18.04.2023. Concerned office has taken up matter with DC Patiala for the possession of land.

(f) 220 kV S/s Katorewala was constructed on the land of Gram panchayat that was given by Gram panchayat by passing the resolution on dated 12.10.2009 for construction of the Grid Sub-station, but now Gram Panchayat is demanding back its ownership vide Civil Suit No. 111 of 2021 (Gram panchayat v/s PSTCL & others) is pending with the Hon'ble court. Its next hearing is fixed on dated 24.07.2024.

(g) 132 kV S/s Pathankot - A piece of land measuring 2515.50 Sq.Ft. under encroachment and this issue is under litigation at Punjab & Haryana High Court Chandigarh. Department won this case of possession of land at district court Pathankot but encroacher naming Bakhtawar Gill case RSA No 4653 of 2013 titled Bakhtawar Gil vs PSEB & Others at Punjab & Haryana High Court Chandigarh which is under trial and its next hearing is fixed on dated 24.10.2024.

(h) 132 kV S/s Verka - The construction has been started on khasra no 508, 509, 512 by Mr. Arun Khanna S/o of Mr. Jeevan Khanna



and Mr. Sandeep S/o Mr. Mohan Singh due to illegal occupation. Against this occupation, PSTCL has filed Civil Suit No. 1157/22 Dated 26/04/22 and next hearing is on 01/08/24.

- (i) 132 kV S/s Verka - The khasra no 559,560 was claimed by Mr. Raghav Mahajan in the court of Sub-Divisional Magistrate. Against this, appeal 13/2021 dated 27/10/21 has been filed by PSTCL which was heard by D.C Amritsar and its next hearing is on 22.08.2024.
- (j) 220 kV S/s Naraingarh - Case No. RSA 3607/14 has been filed in 2014 by Sr. Xen P&M division PSTCL, Verpal against Sardool Singh & others. Next date of hearing is 05.09.2024 at Hon'ble Punjab and Haryana High Court.
- (k) 220 kV S/s Naraingarh - Case No. RSA 2160/14 has been filed in 2014 by Sr. Xen P&M division PSTCL, Verpal against Gurmej Singh Village-Gumanpura. Next date of hearing is 05.09.2024 at Hon'ble Punjab and Haryana High Court.
- (l) 220 kV S/s Naraingarh - Case No. RSA 2213/16 has been filed in 2016 by Sr. Xen P&M division PSTCL, Verpal against Gurmej Singh S/o Mohan Singh and Ajit Singh S/o Sardool Singh. Next date of hearing is 05.09.2024 at Hon'ble Punjab and Haryana High Court.
- (m) 220 kV S/s Naraingarh - Case No. RSA 216/17: Land dispute of 02 Kanals 13 Marlas bearing Khasra no. 795/2 and mutation no. 4385 and 04 Kanal 05 Marlas, Khasra no. 274 in village Gumanpura, Dist. Amritsar. Appeal dismissed in favor of PSTCL, the opposite party has filed an appeal in Hon'ble High Court. Next date of hearing is 24.07.2024 at Hon'ble Punjab and Haryana High Court.



|    |   |  |
|----|---|--|
| 5  | Where land acquisition is involved in setting up new projects, report whether settlement of dues done expeditiously and in a transparent manner in all cases. The cases of deviation may please be detailed.            | Yes, settlement of dues is being done expeditiously and in a transparent manner for land acquired in setting up of new projects.   |
| 6  | Whether the company has an effective system for recovery of revenue as per contractual terms and the revenue is properly accounted for in the books of accounts in compliance with the applicable Accounting Standards? | Yes, the company has an effective system for recovery of revenue as per contractual terms and the revenue is properly accounted for in the books of accounts in compliance with the applicable Accounting Standards.   |
| 7  | How much cost has been incurred on abandoned projects and out of this how much cost has been written off?   | During the year 2023-24, no cost has been incurred on abandoned project.   |
| 8  | Is the system of evacuation of power commensurate with power available for transmission with the generating company? If not, loss, if any, claimed by the generating company may be commented.                          | Yes, the system of evacuation of power commensurate with power available for transmission with generating company.   |
| 9  | How much transmission loss in excess of prescribed norms has been incurred during the year and whether the same been properly accounted for in the books of accounts?   | The aggregate transmission loss from April 2023 to March 2024 is 2.24%. Hon'ble PSERC has fixed PSTCL transmission loss of 2.42% for FY 2023-24 in PSTCL Tariff Order for FY 2023-24. The actual loss/gain will be accounted for in the year in which it attains finality. |
| 10 | Whether the assets constructed and completed on behalf of other agencies and handed over to them has been properly accounted for in the financial statements.   | Yes, the assets constructed and completed on behalf of other agencies and handed over to them has been properly accounted for in the financial statements.   |

**For K.S. Dua & Co.**  
**Chartered Accountants**  
**Firm Regn.No.017478N**



**[CA. Swarn Singh Dhillon]**  
**Partner**  
**M.No. 527610**  
**UDIN: 24527610BKBJP3854**

**Place: Patiala**  
**Date: 10.06.2024**

*JS*

## "Annexure C" to the Independent Auditor's Report

### **Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")**

We have audited the internal financial controls over financial reporting of **PUNJAB STATE TRANSMISSION CORPORATION LIMITED, PATIALA** ("the Company") as on March 31, 2024 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

#### **Management's Responsibility for Internal Financial Controls**

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

#### **Auditors' Responsibility**

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Ind AS financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

#### **Meaning of Internal Financial Controls over Financial Reporting**

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that:





- (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
- (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the Ind AS financial statements.

### **Inherent Limitations of Internal Financial Controls Over Financial Reporting**

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

### **Opinion**

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2024 based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

**For K.S. Dua & Co.**  
**Chartered Accountants**  
**Firm Regn.No.017478N**



**[CA. Swarn Singh Dhillon]**  
**Partner**  
**M.No. 527610**  
**UDIN: 24527610BKBJP3854**

**Place: Patiala**  
**Date: 10.06.2024**

*Handwritten initials*



**K.S. Dua & Co.**

**Chartered Accountants**

H.O. : 11, Green View, Rajbaha Road, Patiala - 147001

B.O. : SCO - 64, 2nd Floor, New Leela Bhowan, Patiala-147001

e-mail : ksduaco@gmail.com

Cell : 094633 - 41980

Off : 090412 - 01442

## Compliance Certificate

We have conducted the audit of accounts of Punjab State Transmission Corporation Limited for the year ended 31st March 2024 in accordance with the directions/sub-directions issued by the Comptroller and Auditor General of India under Section 143 (5) of the Companies Act, 2013 and certify that we have complied with all the directions/ sub-directions issued to us.

**For K.S. Dua & Co.**  
**Chartered Accountants**  
**Firm Regn.No.017478N**



**[CA. Swarn Singh Dhillon]**  
**Partner**  
**M.No. 527610**  
**UDIN: 24527610BKEBJP3854**

**Place: Patiala**  
**Date: 10.06.2024**

*Handwritten initials/signature*



**Annual  
Financial Statements  
FY 2023-24**

**Punjab State Transmission Corporation Limited**  
**The Mall, Patiala**

*1/15*

Balance Sheet as at March 31, 2024

(Rupees in Lacs)

| Sr. No.  | Particulars  | Note No. | Figures as at March 31, 2024 | Figures as at March 31, 2023 |
|--|--|----------|------------------------------|------------------------------|
| <b>I</b>   | <b>ASSETS</b>  |          |                              |                              |
|  | <b>1. Non current assets</b>   |          |                              |                              |
|  | (a) Property, Plant and Equipment & Intangible Assets                                      | 3        | 7,13,977.50                  | 7,05,543.06                  |
|  | (b) Assets held for sale   | 4        | 1,152.99                     | 468.48                       |
|  | (c) Capital work in progress   | 5 & 6    | 66,400.40                    | 57,215.52                    |
|  | (d) Financial Assets   |          |                              |                              |
|  | (i) Others   | 7        | 53.52                        | 43.52                        |
|  | (e) Other non current assets   | 8        | 15.63                        | 35.88                        |
|  | <b>Total (A)</b>   |          | <b>7,81,600.03</b>           | <b>7,63,306.46</b>           |
|  | <b>2. Current assets</b>   |          |                              |                              |
|  | (a) Financial assets   |          |                              |                              |
|  | (i) Trade receivables  | 9        | 51,092.33                    | 51,800.86                    |
|  | (ii) Cash and cash equivalents   | 10       | 272.44                       | 474.28                       |
|  | (iii) Bank balance other than (ii) above   | 11       | 69.36                        | 82.68                        |
|  | (iv) Others  | 12       | 363.04                       | 297.81                       |
|  | (b) Current tax assets (Net)   | 13       | 39.64                        | 391.78                       |
|  | (c) Other current assets   | 14       | 1,687.86                     | 806.15                       |
|  | <b>Total (B)</b>   |          | <b>53,524.67</b>             | <b>53,853.55</b>             |
|  | <b>Grand Total (A+B)</b>   |          | <b>8,35,124.70</b>           | <b>8,17,160.01</b>           |
| <b>II</b>  | <b>EQUITY AND LIABILITIES</b>  |          |                              |                              |
|  | <b>EQUITY</b>  |          |                              |                              |
|  | (a) Equity share capital   | 15       | 60,588.35                    | 60,588.35                    |
|  | (b) Other equity   | 16       | 2,60,699.03                  | 2,54,565.17                  |
|  | <b>Total (A)</b>   |          | <b>3,21,287.38</b>           | <b>3,15,153.52</b>           |
|  | <b>LIABILITIES</b>   |          |                              |                              |
|  | <b>1. Non current liabilities</b>  |          |                              |                              |
|  | (a) Financial liabilities  |          |                              |                              |
|  | (i) Borrowings   | 17       | 3,35,263.48                  | 3,05,728.56                  |
|  | (ii) Lease Liabilities   | 18       | 727.12                       | 720.93                       |
|  | (iii) Trade Payables   | 19       | -                            | -                            |
|  | (A) Total outstanding dues of Small Enterprises and Micro enterprises                      |          | -                            | -                            |
|  | (B) Total outstanding dues of Creditors other than small enterprises and micro enterprises |          | -                            | -                            |
|  | (b) Provisions   | 20       | 6,885.42                     | 5,361.41                     |
|  | (c) Other non current liabilities  | 21       | 20,962.13                    | 18,193.01                    |
|  | <b>Total (B)</b>   |          | <b>3,63,838.16</b>           | <b>3,30,003.91</b>           |
|  | <b>2. Current liabilities</b>  |          |                              |                              |
|  | (a) Financial liabilities  |          |                              |                              |
|  | (i) Borrowings   | 22       | 96,387.28                    | 1,07,835.89                  |
|  | (ii) Lease Liabilities   | 23       | 76.42                        | 76.42                        |
|  | (iii) Trade Payables   | 24       | -                            | -                            |
|  | (A) Total outstanding dues of Small Enterprises and Micro enterprises                      |          | -                            | -                            |
|  | (B) Total outstanding dues of Creditors other than small enterprises and micro enterprises |          | -                            | -                            |
|  | (iv) Other financial liabilities (other than those specified in item (c) below)            | 25       | 20,362.01                    | 34,823.66                    |
|  | (b) Other current liabilities  | 26       | 2,175.07                     | 917.42                       |
|  | (c) Provisions   | 27       | 181.10                       | 146.85                       |
|  | <b>Total (C)</b>   |          | <b>1,19,181.88</b>           | <b>1,43,800.25</b>           |
|  | <b>3. Deferred revenue</b>   | 28       | 30,817.28                    | 28,202.33                    |
|  | <b>Total (D)</b>   |          | <b>30,817.28</b>             | <b>28,202.33</b>             |
|  | <b>Grand Total (A+B+C+D)</b>   |          | <b>8,35,124.70</b>           | <b>8,17,160.01</b>           |
|  | <b>Significant accounting policies</b>   | 2        |                              |                              |
| <b>The accompanied Notes 1 to 67 form an integral part of these financial statements</b> |  |          |                              |                              |

As per our report of even date attached  
For R. S. Dua & Co.  
Chartered Accountants  
FRN 017478N

(CA Swarn Singh Dhillon)  
Partner  
M.No. 527610  
Place: Patiala  
Date: 10.06.2024



UDIN - 24527010 BKEBJP3854

For and on behalf of the Board

(Vind Kumar Bansal)  
Director/F&C

(Sunit Bansal)  
Chief Financial Officer

(Tejveer Singh)  
Chairman-cum-Managing  
Director

(Sahil Panday)  
Company Secretary

**Statement of Profit & Loss for the year ended March 31, 2024**

(Rupees in Lacs)

| Sr. No.    | Particulars   | Note No. | For the year ended March 31, 2024 | For the year ended March 31, 2023 |
|------------|---|----------|-----------------------------------|-----------------------------------|
| <b>I</b>   | <b>Income</b>   |          |                                   |                                   |
|            | (a) Revenue from operations                               | 29       | 1,57,372.42                       | 1,59,442.54                       |
|            | (b) Other Income  | 30       | 4,547.04                          | 3,494.82                          |
|            | <b>Total Income</b>                                       | <b>A</b> | <b>1,61,919.46</b>                | <b>1,62,937.36</b>                |
| <b>II</b>  | <b>Expenses</b>   |          |                                   |                                   |
|            | (a) Employee benefits expense                             | 31       | 79,304.27                         | 78,109.68                         |
|            | (b) Finance costs   | 32       | 34,470.17                         | 34,708.60                         |
|            | (c) Depreciation, amortization & impairment expenses      | 33       | 32,635.82                         | 31,460.08                         |
|            | (d) Other expenses  |          |                                   |                                   |
|            | (i) Repairs & maintenance                                 | 34       | 4,142.11                          | 3,572.87                          |
|            | (ii) Administration & General expenses                    | 35       | 2,764.95                          | 2,759.71                          |
|            | (iii) ULDC charges  | 36       | 1,923.61                          | 1,252.29                          |
|            | (iv) Others expenses/debits                               | 37       | 248.03                            | 738.26                            |
|            | (iv) CSR Expenses   | 38       | 222.80                            | 131.15                            |
|            | <b>Total expenses</b>                                     | <b>B</b> | <b>1,55,711.74</b>                | <b>1,52,732.63</b>                |
| <b>III</b> | <b>Profit/(Loss) before tax (A-B)</b>                     | <b>C</b> | <b>6,207.72</b>                   | <b>10,204.73</b>                  |
|            | Tax expense   |          | -                                 | -                                 |
| <b>IV</b>  | <b>Profit/(Loss) after Tax (C-D)</b>                      | <b>D</b> | <b>6,207.72</b>                   | <b>10,204.73</b>                  |
| <b>V</b>   | <b>Other Comprehensive Income</b>                         |          |                                   |                                   |
|            | (a) Items that will not be reclassified to profit or loss |          |                                   |                                   |
|            | -Actuarial Gain/(Loss) on Gratuity                        | 39       | (73.86)                           | (115.04)                          |
|            | <b>Other Comprehensive Income</b>                         | <b>E</b> | <b>(73.86)</b>                    | <b>(115.04)</b>                   |
| <b>VI</b>  | <b>Total Comprehensive Income for the period (E + F)</b>  |          | <b>6,133.86</b>                   | <b>10,089.69</b>                  |
|            | <b>Earnings per equity share</b>                          |          |                                   |                                   |
|            | Basic & Diluted (₹)                                       | 53       | 1.02                              | 1.68                              |

\* Provision for Tax expense- Current Tax has not been made due to NIL Taxable Income as per provisions of Income Tax Act, 1961.

As per our report of even date attached  
For K. S. Dua & Co.  
Chartered Accountants  
FRN 017478N

(CA Swarn Singh Dhillon)  
Partner  
M.No. 527610  
Place: Patiala

Date: 10-06-2024

UDIN- 24527610-BKEBTP3854



For and on behalf of the Board

(Vinod Kumar Bansal)  
Director/F&C

(Tejveer Singh)  
Chairman-cum-Managing  
Director

(Sumit Bansal)  
Chief Financial Officer

(Sahil Pandey)  
Company Secretary

Cash Flow Statement for the year ended March 31, 2024

(Rupees in Lacs)

| Sr. No. | PARTICULARS   | For the year ended March 31, 2024 |                    | For the year ended March 31, 2023 |                    |
|---------|---|-----------------------------------|--------------------|-----------------------------------|--------------------|
| (A)     | <b>Cash Flow from Operating Activities</b>  |                                   |                    |                                   |                    |
|         | Net Profit/(Loss) before tax  |                                   | 6,207.72           |                                   | 10,204.73          |
|         | Adjustment for:-  |                                   |                    |                                   |                    |
| i       | Income/Loss from sale of fixed assets   | (1,006.44)                        |                    | (533.90)                          |                    |
| ii      | Interest on Bank deposits   | (5.65)                            |                    | (4.33)                            |                    |
| iii     | Provision for obsolescence of stores  | 0.08                              |                    | 296.37                            |                    |
| iv      | Provision withdrawn for obsolescence of stores  | (284.23)                          |                    | (3.93)                            |                    |
| v       | Provision withdrawn for doubtful due from consumers   | (2.53)                            |                    | (1.39)                            |                    |
| vi      | Provision for losses under investigation/doubtful recoveries from employees/suppliers           | 180.06                            |                    | 318.96                            |                    |
| vii     | Provision withdrawn for losses under investigation/doubtful recoveries from employees/suppliers | (82.33)                           |                    | (78.24)                           |                    |
| viii    | Finance cost  | 34,470.17                         |                    | 34,708.60                         |                    |
| ix      | Depreciation, Amortization & impairment Expenses  | 32,635.82                         | 65,904.94          | 31,460.08                         | 66,162.22          |
|         | <b>Operating Profit/(Loss) before working capital changes</b>                                   |                                   | <b>72,112.66</b>   |                                   | <b>76,366.95</b>   |
|         | Adjustment for working capital changes:   |                                   |                    |                                   |                    |
|         | (Increase)/Decrease in :-   |                                   |                    |                                   |                    |
| i       | Other non current financial assets (excluding provision)  | 61.36                             |                    | 184.52                            |                    |
| ii      | Other non current assets (excluding provision)  | 2.02                              |                    | (125.50)                          |                    |
| iii     | Trade receivables (excluding provision)   | 711.06                            |                    | (12,495.34)                       |                    |
| iv      | Bank balance other than cash & cash equivalent  | 13.32                             |                    | 1.58                              |                    |
| v       | Other current financial assets (excluding provision)  | (93.99)                           |                    | (87.52)                           |                    |
| vi      | Other current assets (excluding provision)  | (1,003.81)                        |                    | (277.64)                          |                    |
|         | <b>Increase/(Decrease) in</b>   |                                   |                    |                                   |                    |
| vii     | Non current provisions (including OCI)  | 1,450.15                          |                    | 1,148.93                          |                    |
| ix      | Current provisions  | 34.24                             |                    | 46.15                             |                    |
| x       | Other non current liabilities   | 2,769.12                          |                    | 6,109.20                          |                    |
| xi      | Other current financial liabilities (excluding interest accrued & borrowings)                   | (14,895.37)                       |                    | 22,245.25                         |                    |
| xii     | Other current liabilities   | 1,257.65                          |                    | 96.58                             |                    |
|         | <b>Net working capital change</b>   |                                   | <b>(9,694.26)</b>  |                                   | <b>16,846.23</b>   |
|         | <b>Cash generated from operations</b>   |                                   | <b>62,418.40</b>   |                                   | <b>93,213.18</b>   |
|         | Income tax (paid)/TDS/Refund (Net)  |                                   | 352.14             |                                   | 3,652.90           |
|         | <b>Net Cash from operating activities</b>   |                                   | <b>62,770.54</b>   |                                   | <b>96,866.08</b>   |
| (B)     | <b>Cash Flow from investing activities</b>  |                                   |                    |                                   |                    |
|         | (Increase)/Decrease in :-   |                                   |                    |                                   |                    |
| a       | PPE & Intangible assets (Net carrying amount + Depreciation excluding capitalized)              | (42,553.65)                       |                    | (26,125.83)                       |                    |
| b       | Assets held for sale (Net carrying amount + impairment - reversal)                              | (931.47)                          |                    | 263.57                            |                    |
| c       | Capital work in progress including capital stores (excluding provisions)                        | (8,900.73)                        |                    | (20,502.86)                       |                    |
| ii      | Income/Loss from sale of fixed assets   | 1,006.44                          |                    | 533.90                            |                    |
| iii     | Interest on Bank deposits   | 5.65                              |                    | 4.33                              |                    |
| iv      | Consumer contribution for creating fixed assets   | 2,211.74                          |                    | 3,181.54                          |                    |
| v       | Government grants received towards cost of capital assets - yet to be utilized                  | (2,149.42)                        |                    | 2,165.22                          |                    |
| vi      | Government grants received towards cost of capital assets - utilized                            | 4,283.00                          |                    | 319.94                            |                    |
|         | <b>Net Cash used in investing activities</b>  |                                   | <b>(47,028.44)</b> |                                   | <b>(40,160.20)</b> |
| (C)     | <b>Cash Flow from financing activities</b>  |                                   |                    |                                   |                    |
| i       | Finance cost paid after adjustment of interest accrued on loans and lease liabilities           | (34,036.44)                       |                    | (34,568.49)                       |                    |
| ii      | Proceeds from long term borrowings (including current maturities)                               | 89,454.59                         |                    | 63,138.66                         |                    |
| iii     | Repayments of long term borrowings (including current maturities)                               | (71,377.42)                       |                    | (87,552.53)                       |                    |
| iv      | Proceeds from short term borrowings   | 10,009.15                         |                    | 10,909.29                         |                    |
| v       | Repayments of short term borrowings   | (10,000.00)                       |                    | (10,000.00)                       |                    |
| vi      | Proceeds from Lease liabilities   | 27.60                             |                    | 27.41                             |                    |
| vii     | Repayments of lease liabilities   | (21.41)                           |                    | (21.82)                           |                    |
|         | <b>Net Cash from financing activities</b>   |                                   | <b>(15,943.93)</b> |                                   | <b>(58,067.47)</b> |
| (D)     | <b>Net Increase/(Decrease) in cash and cash equivalents (A+B+C)</b>                             |                                   | <b>(201.84)</b>    |                                   | <b>(1,361.59)</b>  |
| (E)     | <b>Cash and cash equivalents at the beginning of the year</b>                                   |                                   | <b>474.28</b>      |                                   | <b>1,835.87</b>    |
| (F)     | <b>Cash and cash equivalents at the end of the year (Refer Note No.10)</b>                      |                                   | <b>272.44</b>      |                                   | <b>474.28</b>      |

As per our report of even date attached  
For K. S. Dua & Co.  
Chartered Accountants  
FRN 017478N

(CA Swarn Singh Dhillon)  
Partner  
M.No. 527610  
Place: Patiala  
Date: 10.06.2024

UIN - 24527610 BKEBJP3854



For and on behalf of the Board

(Vinod Kumar Bansal)  
Director/F&C

(Sumit Bansal)  
Chief Financial Officer

(Tejveer Singh)  
Chairman-cum-Managing  
Director

(Sahil Pandey)  
Company Secretary

**Statement of Changes in Equity for the period ended March 31, 2024**

**A. Equity Share Capital**

**1 Current reporting period (Rupees in Lacs)**

|   |           |
|---|-----------|
| Balance as at April 1, 2023                     | 60,588.35 |
| Changes in equity share capital during the year | -         |
| Balance as at March 31, 2024                    | 60,588.35 |

**2 Previous reporting period (Rupees in Lacs)**

|   |           |
|---|-----------|
| Balance as at April 1, 2022                     | 60,588.35 |
| Changes in equity share capital during the year | -         |
| Balance as at March 31, 2023                    | 60,588.35 |

**B. Other Equity**

**1 Current reporting period (Rupees in Lacs)**

| Particulars                       | Reserves & Surplus |                 |                                     | Total           |
|-----------------------------------|--------------------|-----------------|-------------------------------------|-----------------|
|                                   | General Reserve    | Capital Reserve | Retained Earnings (Surplus Account) |                 |
| Balance as at April 1, 2023       | 200.05             | 1,86,210.78     | 68,154.34                           | 2,54,565.17     |
| Profit during the year            | -                  | -               | 6,207.72                            | 6,207.72        |
| Other comprehensive income        | -                  | -               | (73.86)                             | (73.86)         |
| <b>Total Comprehensive income</b> |                    |                 | <b>6,133.86</b>                     | <b>6,133.86</b> |
| Balance as at March 31, 2024      | 200.05             | 1,86,210.78     | 74,288.19                           | 2,60,699.03     |

Note: (i) General Reserve will be utilized for distribution of dividend/meeting future losses (if any).

(ii) Capital Reserve includes amount of Rs. 1,84,582.08 lacs parked/received as opening balance through transfer scheme notified by Punjab Government on 24.12.2012 and amount of Rs. 1628.71 lacs pertaining to the period 16.04.2010 to 31.03.2015 transferred in FY 2015-16 from "Reserve for Material cost variance".

**2 Previous reporting period (Rupees in Lacs)**

| Particulars                       | Reserves & Surplus |                 |                                     | Total            |
|-----------------------------------|--------------------|-----------------|-------------------------------------|------------------|
|                                   | General Reserve    | Capital Reserve | Retained Earnings (Surplus Account) |                  |
| Balance as at April 1, 2022       | 200.05             | 1,86,210.78     | 58,064.65                           | 2,44,475.48      |
| Profit during the year            | -                  | -               | 10,204.73                           | 10,204.73        |
| Other comprehensive income        | -                  | -               | (115.04)                            | (115.04)         |
| <b>Total Comprehensive income</b> |                    |                 | <b>10,089.69</b>                    | <b>10,089.69</b> |
| Balance as at March 31, 2024      | 200.05             | 1,86,210.78     | 68,154.34                           | 2,54,565.17      |

As per our report of even date attached  
For K. S. Dua & Co.  
Chartered Accountants  
FRN 017478N

(CA Swarn Singh Dhillon)  
Partner  
M.No. 527610  
Place: Patiala  
Date: 10.06.2024

UDIN - 24527610 BKE 8J 3854



For and on behalf of the Board

(Vinod Kumar Bansal)  
Director/F&C

(Sumit Bansal)  
Chief Financial Officer

(Tejveer Singh)  
Chairman-cum-Managing  
Director

(Sahil Panday)  
Company Secretary

## **1 General Information**

- Punjab State Transmission Corporation Limited (PSTCL) was incorporated on April 16, 2010 under the Companies Act, 1956. The Certificate of commencement of Business was received on the same date from Registrar of Companies, Chandigarh.
- The Government of Punjab restructured the Punjab State Electricity Board under the provisions of the Electricity Act, 2003. In exercise of Powers conferred by Section 131, 132 and 133 of the Act, the Government of Punjab made a Scheme called the Punjab Power Sector Reforms Transfer Scheme, 2010 (Transfer Scheme) vide Notification dated April 16, 2010 which inter alia provided for transfer of functions, undertakings assets, properties, rights, liabilities, obligations, proceedings and personnel of Punjab State Electricity Board. The Scheme was subsequently amended by State Government by making a Scheme called the Punjab Power Sector Reforms Transfer (First Amendment) Scheme, 2012 which was notified on December 24, 2012.
- In exercise of the powers conferred by sub clause 4 of clause 5 of the Transfer Scheme read with Section 131, 132 & 133 of the Act, the Government of Punjab transferred and vested the transmission undertaking with Punjab State Transmission Corporation Limited by way of Notifications No. 1/4/04-EB/PR/620 & 632 dated December 24, 2012 by vesting the transmission undertaking aggregate value of assets & liabilities of Rs. 4,114.28 crores as on April 16, 2010 and from the said date, Company is carrying on the business of transmission of electricity in the State of Punjab and discharging the functions of State Load Dispatch Centre.

## **2 Significant Accounting Policies**

### **2.1 Basis of preparation of Financial Statements**

#### **i) Statement of Compliance**

- The financial statements are prepared in accordance with Indian Accounting Standards (Ind AS) as notified by Ministry of Corporate Affairs, under the provisions of the Companies Act, 2013 ('Act') (to the extent notified), applicable provisions of the Companies Act, 1956 and the provisions of the Electricity Act, 2003 to the extent applicable. The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
- The Company has adopted Ind AS standards and the adoption was carried out in accordance with Ind AS 101 First time adoption of Indian Accounting Standards. For all the periods up to and including 31 March 2016, the Company prepared its financial statements in accordance with Generally



Accepted Accounting Principles (GAAP) in India, accounting standards specified under Section 133 of the Companies Act, 2013 (to the extent notified and applicable) read with Companies (Accounting Standards) Rules, 2006 (as amended), applicable provisions of the Companies Act, 1956, and the provisions of the Electricity Act, 2003 to the extent applicable. The Company followed the provisions of Ind AS 101 in preparing its opening Ind AS Balance Sheet as of the date of transition, viz. 1 April 2015.

- Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

**ii) Basis of Measurement**

- The financial statements are prepared on the accrual basis of accounting under Historical cost convention except specifically mentioned in relevant accounting policies.

**iii) Use of estimates and judgment**

- The preparation of financial statements is in conformity with Ind AS which requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the accompanying disclosure/s, at the end of the reporting period. The estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

**iv) Functional and presentation currency**

- These financial statements are presented in Indian rupees, the national currency of India, which is the functional currency of the Company.

**2.2 Property, Plant and Equipment (PPE)**

- The Company has adopted the cost model of recognition under Ind AS 16 to measure the Property, Plant and Equipment. Consequently, all Property, Plant and Equipment are carried at its cost less accumulated depreciation and accumulated impairment losses, if any.
- The cost of an item of Property, Plant and Equipment comprises its purchase price, including import duties and non-refundable taxes, after deducting trade discounts and rebates, any directly attributable expenditure to bring the Property, Plant and Equipment to the location and making it ready for its intended use.

- Property, Plant and Equipment acquired as replacement of the existing assets/ component are capitalized and its corresponding replaced assets/ component removed/ retired from active use are derecognized.
- Spares parts procured along with the Plant & Machinery or subsequently which meets the recognition criteria of Property, Plant and Equipment are capitalized and added in the carrying amount of such item. The carrying amount of spare parts that are replaced is derecognized when no future economic benefits are expected from their use or upon disposal. Other machinery spares are treated as "stores & spares" forming part of the inventory.
- Stand-by equipment are recognised in accordance with Ind AS 16 when they meet the definition of Property, Plant and Equipment. Otherwise, such items are classified as inventory.
- Gains or losses arising from derecognition of an item of Property, Plant and Equipment is measured as the difference between the net disposal proceeds and the carrying amount of the asset and is recognized in the statement of profit and loss when the asset is derecognized.
- In case of Property, Plant and Equipment 100% funded by consumer contribution, amount equal to the annual depreciation on such Property, Plant and Equipment has been transferred from deferred income to depreciation.
- In case of Property, Plant and Equipment part funded by consumer contribution, proportionate amount of the annual depreciation has been transferred from deferred income to depreciation and balance depreciation is transferred to Profit & Loss Account.
- In respect of supply-cum-erection contracts, the value of supplies received at site and accepted is treated as Capital Work-in-progress.
- Claims for price variation/exchange rate variation in case of contracts are accounted for on acceptance of claims.

### **2.3 Capital work in progress**

- Projects under which the Property, Plant and Equipment are not yet ready for their intended use are carried at cost, comprising direct costs, related incidental expenses and attributable interest.
- All expenditure relating to Capital works of Transmission System Organization are allocated to the capital projects on pro rata basis.

## 2.4 Capital Stores

- Materials purchased for capital projects are classified as Capital stores and these are valued at cost.

## 2.5 Depreciation and Amortization

- In line with Part B of Schedule II to Companies Act 2013, with effect from April 01, 2020, depreciation is provided as per PSERC (Terms and Conditions for Determination of Generation, Transmission, Wheeling and Retail Supply Tariff) Regulations, 2019 as amended from time to time. In accordance with PSERC Regulations depreciation has been provided on the straight line method over the useful life of the asset at the rates of depreciation specified in Appendix I of the Central Electricity Regulatory Commission (Terms & Conditions of Tariff) Regulations, 2019 as amended from time to time.
- The tangible Property, Plant and Equipment are depreciated up to 90% of the original cost after taking 10% as residual value of Property, Plant and Equipment.  
Provided that the remaining depreciable value as on 31<sup>st</sup> March of the year closing after a period of 12 years from date of commercial operation/put in use of the asset shall be spread over the balance useful life of the assets as per PSERC Regulations 2014 as amended from time to time.
- Temporary erections are depreciated fully (100%) in the year of acquisitions/capitalization by taking the written down value as INR 1/- for control purpose.
- Intangible assets and other tangible assets for which useful life is not determined by CERC/PSERC, are amortised/depreciated on straight line method at rates specified in Appendix I of Central Electricity Regulatory Commission (Terms & Conditions of Tariff) Regulations, 2019 as amended from time to time till PSERC notifies the same.
- IT Equipment and Software shall be depreciated upto 100% by taking the written down value as INR 1/- for control purpose.
- Depreciation on additions to/deductions from Property, Plant and Equipment during the year is charged on pro-rata basis from the month of such addition or as the case may be up to the month in which such Property, Plant and Equipment is sold, discarded, demolished or destroyed.



- Property, Plant and Equipment costing up to Rs. 5,000/- each are fully depreciated in the year of acquisition except where specific classification has been prescribed for the purpose of depreciation under the classification Furniture & Fixtures and Office Equipment.
- Leasehold assets (including "Right-of-use" (ROU) Assets) are depreciated/ amortized over the period of lease, including the optional period of lease, as per terms of lease agreements.

## **2.6 Government Grant / Assistance**

- The Company may receive government grants/subsidy that require compliance with certain conditions related to the Company's operating activities or are provided to the Company by way of financial assistance on the basis of certain qualifying criteria.
- Government grants/subsidy are recognised when there is reasonable assurance that the grant will be received and the Company will be able to comply with the conditions attached to them. These grants/subsidy are classified as grants relating to assets or revenue based on the nature of the grant.
- Government grants/subsidy with a condition to purchase, construct or otherwise acquire long term assets are initially recognised as deferred income. Once recognised as deferred income, such grants are recognised in the statement of profit and loss on a systematic basis over the useful life of the asset. Changes in estimates are recognised prospectively over the remaining life of the assets.
- Grant in the form of revenue grant/subsidy are deferred and recognised in the statement of profit and loss over the period that the related costs, for which it is intended to compensate, are expensed.

## **2.7 Impairment**

- If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognized immediately in statement of profit and loss, unless the relevant asset is carried at a revalue amount, in which case the impairment loss is treated as a revaluation decrease.



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- Recoverable amount is the higher of fair value less costs of disposal or value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.
- At the end of each reporting period, the company reviews the carrying amounts of its tangible, intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

## 2.8 Leases

- Lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership.

### As a lessee

- On the commencement of a Lease, the "Right-of-use" (ROU) Asset is recognized under Property, Plant & Equipment (PPE) and measured at cost. The corresponding lease liability is also recognized and measured at the present value of the lease payments/lease rental obligations that are not paid at that date. The lease payments shall be discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the lessee shall use the lessee's incremental borrowing rate.
- Subsequently, the "Right-of-use" Asset is carried at its cost less accumulated depreciation/amortization and accumulated impairment losses, if any. The lease liability is measured over the lease term by increasing the carrying amount to - reflect interest on lease liability and reducing the carrying amount to reflect the lease payments made during the period and is included in borrowings or other financial liabilities as appropriate.
- The carrying amount of lease liability will be remeasured/reassessed on modifications in lease agreement or revision in-substance fixed lease payments of a lease (if any) along with the adjustment for the same in the "Right-of-use" Asset.
- Each lease payment is allocated between the liability and finance cost. The finance cost is charged to the profit or loss over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period.



- "Right-of-use" Asset shall also be fully depreciated/amortized over the period of lease as per the lease agreement.
- Lease payments, associated with short-term leases or leases for which the underlying asset is of low value, are charged to the profit or loss as an expense on a straight-line basis over the lease term.

**As a lessor**

- Lease income from operating leases is recognized in income on a straight-line basis over the lease term of relevant lease.

**2.9 Borrowing costs**

- Borrowing cost includes interest and amortization of ancillary costs incurred in connection with the arrangement of borrowings.
- General and specific borrowing costs directly attributable to the acquisition, construction or production of qualifying asset are capitalized as part of the cost of the respective asset.
- A qualifying asset is an asset that necessarily takes a substantial period of time to get ready for its intended use or sale.
- Investment income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalisation.
- To the extent that an entity borrows funds generally and uses them for the purpose of obtaining a qualifying asset, the entity shall determine the amount of borrowing costs eligible for capitalisation by applying a capitalisation rate to the expenditures on that asset. The borrowing cost is capitalized on the basis of weighted average formula as under:-
  - a) Average of total opening and closing balance of CWIP
  - b) Weighted Average of loans utilized during the financial year for capital works
  - c) Interest paid and provided for the year on loans for capital works
  - d) Capitalization of borrowing cost =  $c \times a / b$ .

Other borrowing costs are expensed in the period in which they are incurred.

**2.10 Inventories**

- Inventories are valued at lower of cost determined on weighted average basis or net realizable value.
- The cost of inventories comprise of all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

- The costs of purchase consist of the purchase price including duties and taxes (other than those subsequently recoverable by the enterprise from the taxing authorities), freight inwards and other expenditure directly attributable to the acquisition.
- The diminution in the value of obsolete, unserviceable and surplus stores and spares is ascertained on review and provided for.

### **2.11 Cash and cash equivalents**

- Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

### **2.12 Revenue recognition**

- Transmission income is accounted for as and when accrued on the basis of tariff orders notified by Punjab State Electricity Regulatory Commission.
- Income from open access consumers is accounted for on the basis of Regulations read with the Tariff Orders notified by Punjab State Electricity Regulatory Commission.
- Income from natural interstate lines is accounted for on actual receipt basis.
- Other income is recognized on accrual basis except when ultimate realisation of such income is uncertain.
- Late/Delayed Payment Surcharges (DPS) on Transmission Charges is accounted for on accrual basis, where clause for levy of such type of surcharges (DPS) exists in Transmission/other agreements.
- Other Late payment surcharges, liquidated damages/warranty claims and Interest on advances to suppliers are accounted for on actual receipt basis.
- Value of waste and scrap is accounted for as and when sold.
- Revenue is measured at fair value of the consideration received or receivable.

#### ***Interest Income***

- Interest income is recognized on a time proportion basis, by reference to the principal outstanding and the rate applicable, using the effective interest rate method (EIR).

- Interest income accrued on staff loans and advances are provided on accrual basis. Interest is recovered after recovery of principal amount.

#### **2.13 Expense**

- All expenses are accounted for on accrual basis except leave travel concessions, medical reimbursements, TA/DA claims, dearness allowance and arrears of salary which are accounted for on payment basis in the year these are paid.

#### **2.14 Employee Benefits**

- Employees working in PSTCL on deputation / secondment from PSPCL either are covered under the Pension Scheme or NPS Scheme.
- Pursuant to the Punjab Power Sector Reforms Transfer (First Amendment) Scheme 2012, there shall be common Employee Benefit Trusts for Pension, Gratuity and Leave Encashment for both PSTCL and PSPCL which shall be progressively funded by PSPCL & PSTCL respectively, as decided by Punjab State Electricity Regulatory Commission, in the ratio of 88.64 : 11.36 over a period of 15 Financial Years commencing from 1st April, 2014. The terminal benefits liability accruing during the period of progressive funding, and thereafter, shall be shared in the same ratio by the both corporations. The actual amount of pension, gratuity and leave encashment paid/to be paid on and with effect from 16th April, 2010 to 31st March, 2014 shall be shared by the PSPCL and PSTCL, in the ratio of 88.64 : 11.36 on yearly basis.
- Provisions towards Gratuity and Leave Encashment in respect of employees recruited by the company are made based on actuarial valuation using the projected unit credit method.
- Re-measurement, comprising actuarial gains and losses, are recognised in the period in which they occur, directly in other comprehensive income. Remeasurement gains and losses are included in retained earnings in the statement of changes in equity and in the balance sheet.
- Short term employee benefits obligations are measured on an undiscounted basis and are expenses as the related services provided. A liability is recognized for the amount expected to be paid under short-term employee benefits if the company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.



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### 2.15 Income taxes

- Income tax expense for the year represents the sum of the current tax and deferred tax.
- Current tax is the expected tax payable/receivable on the taxable income/loss for the year calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.
- Deferred tax is recognised in respect of temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding amounts used for taxation purpose.
- Deferred tax liabilities are generally recognized for all taxable temporary differences.
- Deferred tax assets are generally recognized only to the extent that it is probable that future taxable profits will be available against which the assets can be utilized. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that the related tax benefit will be realized.
- Deferred tax recovery adjustment account is credited/ debited to the extent tax expenses is chargeable from the beneficiaries in future years on actual payment basis.
- Current and deferred tax are recognized in profit or loss, except when they relate to items that are recognized in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognized in other comprehensive income or directly in equity respectively.

### 2.16 Earnings per Share

- The earnings considered in ascertaining the Company's EPS comprises of the net profit / loss after tax. Basic earnings per equity share is computed by dividing net profit / loss after tax by the weighted average number of equity shares outstanding during the year.
- Diluted earnings per equity share is computed using the weighted average number of equity shares and dilutive potential equity shares outstanding during the year. The number of equity shares and potentially dilutive equity shares are adjusted for share splits / reverse share splits and bonus shares, as appropriate.



### **2.17 Provisions**

- A provision is recognized when the company has a present obligation (Legal or Constructive) as a result of past event and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made.

### **2.18 Contingent liabilities**

- Contingent liabilities are not recognized but disclosed in Notes when the company has possible obligation due to past events and existence of the obligation depends upon occurrence or non-occurrence of future events not wholly within the control of the company.
- Contingent liabilities are assessed continuously to determine whether outflow of economic resources have become probable. If the outflow becomes probable then relative provision is recognized in the financial statements.

### **2.19 Contingent Assets**

- Contingent Assets are not recognized but disclosed in Notes which usually arise from unplanned or other unexpected events that give rise to the possibility of an inflow of economic benefits.
- Contingent assets are assessed continuously to determine whether inflow of economic benefits becomes virtually certain, then such assets and the relative income will be recognised in the financial statements.

### **2.20 Segment Reporting**

- Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker. The Chairman cum Managing Director (CMD) of the Company has been identified as the Chief Operating Decision Maker (CODM) as defined by Ind AS-108, "Operating Segments."
- The Company is primarily engaged in single segment business of transmission of Power and State load distribution center functions. There is no reportable primary segment identification in accordance with the Ind AS-108.



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## 2.21 Prior Period

- Material Prior period(s) errors are corrected retrospectively by restating the comparative amounts for the prior periods to the extent practicable along with change in basic and diluted earnings per share. However, if the error relates to a period prior to the comparative period, opening balances of the assets, liabilities and equity of the comparative period presented are restated.

## 2.22 Insurance claims

- Insurance claims are accounted for on the basis of claims admitted / expected to be admitted and to the extent that the amount recoverable can be measured reliably and it is reasonable to expect ultimate collection.

## 2.23 Financial instruments

### Financial assets:

Financial assets are recognised when the Company becomes a party to the contractual provisions of the instrument and are initially recognised at fair value and directly attributable transaction costs towards acquisition or issue of the financial asset are added to or deducted from the fair value on initial recognition except for financial assets which are recognised at fair value through profit and loss.

Financial assets are classified as those measured at:

- amortised cost, where the financial assets are held solely for collection of cash flows arising from payments of principal and/or interest
- fair value through other comprehensive income (FVTOCI), where the financial assets are held not only for collection of cash flows arising from payments of principal and/or interest but also from the sale of such assets. Such assets are subsequently measured at FVOCI.
- fair value through profit or loss (FVTPL), where the financial assets are not classified either at amortised cost or FVTOCI.

Financial assets include trade receivables, advances, security deposits, cash and cash equivalents etc and are classified for measurement at amortised cost.

Management determines the classification of an asset at initial recognition depending on the purpose for which the assets were acquired.

### • **Impairment:**

The Company at each reporting date tests a financial asset or a group of financial assets (other than financial assets held at fair value through profit or loss) for impairment based on evidence or information that is available without undue cost or effort. Expected credit losses are assessed and impairment loss recognised if the credit risk of the financial asset is significantly increased.

The impairment losses and reversals are recognised in statement of profit and loss.

- **Derecognition:**

Financial assets are derecognized when the contractual right to receive cash flows from the financial assets expires, or transfers the contractual rights to receive the cash flows from the asset.

**Financial liabilities:**

Borrowings, trade payables or other financial liabilities are initially recognised at the value of the respective contractual obligations. They are subsequently measured at amortised cost using the effective interest rate method.

- **Derecognition:**

A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognized in the statement of profit or loss.

**Offsetting financial instruments:**

Financial assets and liabilities are offset and the net amount is included in the Balance Sheet where there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously.



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**Note 3: Property, Plant and Equipment & Intangible Assets**

| Particulars             | Tangible Assets                |                       |                   |                           |                             |                                 |                  |                                |                          |              | Intangible Assets           |       |              | Grand Total |
|-------------------------|--------------------------------|-----------------------|-------------------|---------------------------|-----------------------------|---------------------------------|------------------|--------------------------------|--------------------------|--------------|-----------------------------|-------|--------------|-------------|
|                         | Land and land rights GH 10.101 | ROH - Asset GH 10.102 | Buildings GH 10.2 | Other civil works GH 10.4 | Plant and Machinery GH 10.5 | Line and Cable networks GH 10.6 | Vehicles GH 10.7 | Furniture and fixtures GH 10.8 | Office Equipment GH 10.9 | Total        | Computer Software GH 10.100 | Total |              |             |
| Grand carrying Amount:  |                                |                       |                   |                           |                             |                                 |                  |                                |                          |              |                             |       |              |             |
| As at 1st April, 2022   | 2,97,686.35                    | 803.42                | 26,000.95         | 1,111.44                  | 4,00,775.06                 | 3,49,577.74                     | 1,036.18         | 544.71                         | 808.01                   | 10,68,424.10 | 14.85                       | 14.85 | 10,68,438.96 |             |
| Additions               | 338.75                         | 0.00                  | 2,352.21          | 563.73                    | 16,913.13                   | 5,489.96                        | 723.05           | 3.79                           | 88.10                    | 26,471.70    | 9.87                        | 9.87  | 26,481.56    |             |
| Deductions/Adjustments: | -                              | -                     | -                 | -                         | 1,952.13                    | -                               | 6.77             | 3.82                           | 0.19                     | 1,970.51     | -                           | -     | 1,970.51     |             |
| As at 31st March, 2023  | 2,98,025.10                    | 803.42                | 28,433.16         | 1,675.21                  | 4,15,735.06                 | 3,49,067.70                     | 1,754.46         | 544.67                         | 895.92                   | 10,92,924.89 | 24.72                       | 24.72 | 10,92,949.61 |             |
| Additions               | 90.98                          | 3.46                  | 1,378.39          | 462.73                    | 11,102.62                   | 13,098.76                       | (0.00)           | 16.81                          | 70.02                    | 44,153.68    | -                           | -     | 44,153.68    |             |
| Deductions/Adjustments: | -                              | -                     | 0.10              | -                         | 2,989.95                    | 828.71                          | 60.75            | -                              | 15.27                    | 3,494.78     | -                           | -     | 3,494.78     |             |
| As at 31st March, 2024  | 2,98,116.28                    | 806.88                | 29,811.45         | 2,077.94                  | 4,43,837.72                 | 3,59,277.72                     | 1,693.71         | 561.48                         | 950.60                   | 11,33,583.79 | 24.72                       | 24.72 | 11,33,608.51 |             |

| Accumulated Depreciation |      |        |           |        |             |             |        |        |        |             |       |             |             |
|--------------------------|------|--------|-----------|--------|-------------|-------------|--------|--------|--------|-------------|-------|-------------|-------------|
| Group Head               | 12.1 | 12.1   | 12.2      | 12.4   | 12.5        | 12.6        | 12.7   | 12.8   | 12.9   | Total       | Total | Grand Total |             |
| As at 1st April, 2022    | 0.00 | 99.28  | 10,388.36 | 214.73 | 1,95,079.26 | 1,48,882.04 | 529.56 | 296.87 | 735.74 | 3,56,275.86 | 7.03  | 7.03        | 3,56,282.89 |
| Charge for the year      | 0.00 | 33.09  | 727.59    | 49.62  | 16,140.22   | 15,513.10   | 115.26 | 25.03  | 22.72  | 32,917.63   | 2.72  | 2.72        | 32,920.35   |
| Deductions/Adjustments:  | 0.00 | 0.00   | 0.00      | 0.00   | 1,741.64    | 0.00        | 4.29   | 0.79   | 0.17   | 1,746.70    | 0.00  | 0.00        | 1,746.70    |
| As at 31st March, 2023   | 0.00 | 132.37 | 11,115.93 | 255.36 | 2,09,778.04 | 1,64,395.15 | 640.54 | 321.11 | 758.28 | 3,87,396.79 | 9.75  | 9.75        | 3,87,406.54 |
| Charge for the year      | 0.00 | 33.14  | 890.36    | 64.30  | 17,317.66   | 15,761.70   | 187.30 | 23.68  | 18.00  | 34,184.34   | 8.71  | 8.71        | 34,193.05   |
| Deductions/Adjustments:  | 0.00 | 0.00   | 0.00      | 0.00   | 1,062.34    | 31.66       | 54.67  | 0.00   | 14.70  | 1,963.38    | 0.00  | 0.00        | 1,963.38    |
| As at 31st March, 2024   | 0.00 | 165.52 | 11,974.29 | 319.65 | 2,25,233.36 | 1,80,125.39 | 722.16 | 344.80 | 781.58 | 4,19,617.55 | 13.46 | 13.46       | 4,19,631.01 |

| Net Carrying Amount    |             |        |           |          |             |             |          |        |        |             |       |       |             |
|------------------------|-------------|--------|-----------|----------|-------------|-------------|----------|--------|--------|-------------|-------|-------|-------------|
| As at 31st March, 2023 | 2,98,025.10 | 671.05 | 17,317.22 | 1,419.86 | 2,05,947.01 | 1,64,672.54 | 1,133.92 | 223.56 | 137.64 | 7,35,528.09 | 14.97 | 14.97 | 7,35,543.06 |
| As at 31st March, 2024 | 2,98,116.28 | 641.37 | 17,887.16 | 1,738.29 | 2,18,604.36 | 1,79,602.53 | 970.35   | 218.68 | 169.10 | 7,13,966.24 | 11.26 | 11.26 | 7,13,977.50 |

Note:- Detail of adjustments during FY 2023-24

| Particulars                    | Total          |
|--------------------------------|----------------|
| 1. Assets acquired through OWP |                |
| i. Contributions Works         | 2213.68        |
| ii. Cost Centre                | 4281.00        |
| iii. Others                    | 3726.90        |
| <b>Total</b>                   | <b>4381.58</b> |
| 2. Directly Purchased          | 330.10         |
| <b>Total</b>                   | <b>4415.68</b> |

Note 3.1

(i) Land and land rights include the land for which title deeds are not in the name of Company, but the ownership of which accrues to PSTCL by operation of law through Transfer scheme notified by Punjab Government on 24.12.2012. Further, all these lands are in peaceful possession of PSTCL and investment has already been made on such lands for creation of assets which are owned by PSTCL.

(ii) Process of updating the land records or transfer in the name of the company is under process. For this purpose Addl. Chief Secretary to Govt. of Punjab, Department of Power has constituted a committee for resolving the issues being faced by PSTCL for transferring the land title in its name.

(iii) The accounting units of the Company are maintaining Fixed Asset Registers. The Fixed Asset Register category wise and value wise has also been prepared at Corporate Level.

(iv) Physical verification of the Fixed Assets have been carried out at the accounting unit level.

Note 3.2

Out of the total assets of Rs. 11,335.84 crore, assets amounting to Rs. 2799.65 crore are hypothecated as security and assets amounting to Rs. 798.13 crore are charged by way of equitable mortgage to Financial Institutions.

Note 3.3

During the year assets valuing Rs. 446.66 lacs and depreciation thereon of Rs. 33.00 lacs have been written back. Following the concept of immutability, the figures of previous year have not been restated.



Note 4: Assets held for sale for the year ended March 31, 2024

(Rupees in Lacs)

| Sr. No. | Particulars         | Account Code | Gross Block                               |  |   |                               |   |
|---------|---------------------|--------------|---|--|---|-------------------------------|---|
|         |                     |              | Gross carrying value as at March 31, 2023 | Assets transferred to Assets in use (re-use) during FY 2023-24 | Assets transferred from Assets in use during FY 2023-24 | Assets sold during FY 2023-24 | Gross carrying value as at March 31, 2024 |
| 1       | 2                   | 3            | 4   | 5  | 6   | 7                             | 8   |
| 1       | Damaged Transformer | 16.611       | 2,254.65                                  | (15.18)  | 2,956.11  | (1,683.87)                    | 3,511.71                                  |
| 2       | Other Assets        | 16.631       | 38.72                                     | 0.00   | 107.18  | (42.41)                       | 103.50                                    |
|         | <b>Total</b>        |              | <b>2,293.38</b>                           | <b>(15.18)</b>   | <b>3,063.30</b>   | <b>(1,726.28)</b>             | <b>3,615.21</b>                           |

(Rupees in Lacs)

| Sr. No. | Particulars         | Account Code      | Accumulated Depreciation and Impairment                      |  |  |   |                                   | Net Block  |   |   |
|---------|---------------------|-------------------|--|--|--|---|-----------------------------------|--|---|---|
|         |                     |                   | Accumulated depreciation and impairment as at March 31, 2023 | Accumulated depreciation on Assets transferred to Assets in use (re-use) during FY 2023-24 | Accumulated Depreciation on Assets transferred during FY 2023-24 | Accumulated Depreciation on Assets sold during FY 2023-24 | Impairment loss during FY 2023-24 | Accumulated depreciation and impairment as at March 31, 2024 | Net carrying value as at March 31, 2024 | Net carrying value as at March 31, 2023 |
| 1       | 2                   | 3                 | 4  | 5  | 6  | 7   | 8                                 | 9  | 10                                      | 11                                      |
| 1       | Damaged Transformer | 16.621/<br>16.755 | 1,790.04   | (13.66)  | 1,846.18   | (1,501.86)  | 246.97                            | 2,367.67   | 1,144.04                                | 464.61                                  |
| 2       | Other Assets        | 16.641            | 34.85  | 0.00   | 97.87  | (38.17)   |                                   | 94.56  | 8.94                                    | 3.87                                    |
|         | <b>Total</b>        |                   | <b>1,824.89</b>  | <b>(13.66)</b>   | <b>1,944.05</b>  | <b>(1,540.03)</b>   | <b>246.97</b>                     | <b>2,462.22</b>  | <b>1,152.99</b>                         | <b>468.48</b>                           |

Details of Impairment Loss as on 31.03.2024:

| Sr. No. | Particulars  | Amount        |
|---------|--|---------------|
| 1       | Operating balance as on 01.04.2023                         | 0.00          |
| 2       | Add: Provision for Impairment loss booked during the year  | 246.97        |
| 3       | <b>Total Provision of Impairment loss as on 31.03.2024</b> | <b>246.97</b> |



Assets held for sale for the year ended March 31, 2023

(Rupees in Lacs)

| Sr. No. | Particulars         | Account Code | - Gross Block                             |  |   |                               |                 | Gross carrying value as at March 31, 2023 |
|---------|---------------------|--------------|---|--|---|-------------------------------|-----------------|---|
|         |                     |              | Gross carrying value as at March 31, 2022 | Assets transferred to Assets in use (re-use) during FY 2022-23 | Assets transferred from Assets in use during FY 2022-23 | Assets sold during FY 2022-23 |                 |   |
| 1       | 2                   | 3            | 4   | 5  | 6   | 7                             | 8               |   |
| 1       | Damaged Transformer | 16.611       | 1,363.37                                  | -  | 1,898.21  | (1,006.93)                    | 2,254.65        |   |
| 2       | Other Assets        | 16.631       | 18.28                                     | -  | 68.18   | (47.73)                       | 38.72           |   |
|         | <b>Total</b>        |              | <b>1,381.65</b>                           | <b>-</b>   | <b>1,966.39</b>   | <b>(1,054.66)</b>             | <b>2,293.38</b> |   |

(Rupees in Lacs)

| Sr. No. | Particulars         | Account Code      | Accumulated Depreciation and Impairment                      |  |   |   |                                   |  |   | Net Block                               |  |
|---------|---------------------|-------------------|--|--|---|---|-----------------------------------|--|---|---|--|
|         |                     |                   | Accumulated depreciation and impairment as at March 31, 2022 | Accumulated depreciation on Assets transferred to Assets in use (re-use) during FY 2022-23 | Accumulated Depreciation on Assets transferred from Assets in use during FY 2022-23 | Accumulated Depreciation on Assets sold during FY 2022-23 | Impairment loss during FY 2022-23 | Accumulated depreciation and impairment as at March 31, 2023 | Net carrying value as at March 31, 2023 | Net carrying value as at March 31, 2022 |  |
| 1       | 2                   | 3                 | 4  | 5  | 5   | 6   | 7                                 | 8  | 9                                       | 10                                      |  |
| 1       | Damaged Transformer | 16.621/<br>16.755 | 633.15   | -  | 1,684.29  | (527.39)  | -                                 | 1,790.04   | 464.61                                  | 730.22                                  |  |
| 2       | Other Assets        | 16.641            | 16.45  | -  | 61.36   | (42.96)   | -                                 | 34.85  | 3.87                                    | 1.83                                    |  |
|         | <b>Total</b>        |                   | <b>649.60</b>  | <b>-</b>   | <b>1,745.65</b>   | <b>(570.35)</b>   | <b>-</b>                          | <b>1,824.89</b>  | <b>468.48</b>                           | <b>732.05</b>                           |  |

Impairment Loss included in the Accumulated Depreciation as on 31.03.2023 is NIL.

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**Note 5 : Capital Work in Progress**

(Rupees in Lacs)

| Sr. No. | Particulars                               | Account Code | As at March 31, 2024 | As at March 31, 2023 |
|---------|---|--------------|----------------------|----------------------|
| 1       | Capital works in progress                 | 14           | 34,386.68            | 28,814.05            |
| 2       | Capital works in progress - 400KV & above | 15.1         | 13,500.70            | 16,411.28            |
|         | <b>Total</b>                              |              | <b>47,887.38</b>     | <b>45,225.32</b>     |

**Note 5.1 : Details of capital work in progress**

(Rupees in Lacs)

| Sr. No. | Particulars  | As at March 31, 2024 | As at March 31, 2023 |
|---------|--|----------------------|----------------------|
|         | Opening Capital work in progress   | 45,225.32            | 25,336.69            |
| Add     | Additions during the year including capitalization of interest, employee cost & other expenses * | 46,485.64            | 45,074.14            |
| Less    | a) Transferred to Fixed Assets during the year   |                      |                      |
|         | i) from Contributory Works   | 2,213.68             |                      |
|         | ii) from Government Grant under PSDF Scheme  | 4,283.00             |                      |
|         | iii) from Others - PPE   | 37,326.90            | 43,823.58            |
|         | <b>Closing capital work in progress</b>  | <b>47,887.38</b>     | <b>45,225.32</b>     |

\* The addition in Capital work in progress and Contract in progress includes capitalisation of interest of Rs. 2304.07 lac on amount borrowed and utilised for construction of the transmission projects), establishment cost of Rs. 3246.75 lac, R&M expenses of Rs. 86.79 lac, A&G expenses of Rs. 408.88 lac and Depreciation of Rs. 35.64 lac during FY 2023-24.

**Note 5.2 : Detail of CWIP (Contribution works, Government Grants under PSDF Scheme and Others)**

(Rupees in Lacs)

| Sr. No. | Particulars                        | Opening balance of CWIP | Addition         | Total            | Transfer to PPE & Intangible Assets | Closing balance of CWIP |
|---------|------------------------------------|-------------------------|------------------|------------------|-------------------------------------|-------------------------|
| 1       | Contributory Works                 | 2,181.48                | 1,462.76         | 3,644.25         | 2,213.68                            | 1,430.57                |
| 2       | Government Grant under PSDF Scheme | 5,401.39                | 3,023.62         | 8,425.21         | 4,283.00                            | 4,142.21                |
| 3       | Others                             | 37,642.45               | 41,999.05        | 79,641.50        | 37,326.90                           | 42,314.60               |
|         | <b>Total</b>                       | <b>45,225.32</b>        | <b>46,485.64</b> | <b>91,710.96</b> | <b>43,823.58</b>                    | <b>47,887.38</b>        |

**Note 5.3 :**

The amount of Rs. 42314.60 lacs closing balance of CWIP is hypothecated as security to the Financial Institutions.

**Note 5.4 : CWIP ageing Schedule**

(Rupees in Lacs)

| Sr. No. | CWIP                                  | Amount in CWIP for a period of |                  |                 |                   | Total as on 31.03.2024 |
|---------|---------------------------------------|--------------------------------|------------------|-----------------|-------------------|------------------------|
|         |                                       | Less than 1 year               | 1-2 years        | 2-3 years       | More than 3 years |                        |
| 1       | 2                                     | 3                              | 4                | 5               | 6                 | 7                      |
| i       | <b>Projects in progress</b>           |                                |                  |                 |                   |                        |
|         | Contributory works                    | 837.99                         | 258.50           | 316.93          | 17.15             | 1,430.57               |
|         | Government Grant under PSDF Scheme    | 1,512.44                       | 2,090.56         | 148.89          | 390.32            | 4,142.21               |
|         | Others                                | 14,233.39                      | 18,552.53        | 6,024.62        | 3,386.93          | 42,197.47              |
| ii      | <b>Projects temporarily suspended</b> |                                |                  |                 |                   |                        |
|         | Contributory works                    | -                              | -                | -               | -                 | -                      |
|         | Government Grant under PSDF Scheme    | -                              | -                | -               | -                 | -                      |
|         | Others                                | -                              | -                | -               | 117.13            | 117.13                 |
|         | <b>Total</b>                          | <b>16,583.82</b>               | <b>20,901.59</b> | <b>6,490.44</b> | <b>3,911.54</b>   | <b>47,887.38</b>       |

**Note 5.5: Completion schedule for capital work in progress, whose Completion is Overdue or has Exceeded its Cost compared to its Original Plan**

(Rupees in Lacs)

| Sr. No. | CWIP                               | To be completed in |           |           |                   |
|---------|------------------------------------|--------------------|-----------|-----------|-------------------|
|         |                                    | Less than 1 year   | 1-2 years | 2-3 years | More than 3 years |
| 1       | 2                                  | 3                  | 4         | 5         | 6                 |
| i       | Contributory works                 | -                  | -         | -         | -                 |
| ii      | Government Grant under PSDF Scheme | -                  | -         | -         | -                 |
| iii     | Others                             | -                  | -         | -         | -                 |
|         | <b>Total</b>                       | <b>-</b>           | <b>-</b>  | <b>-</b>  | <b>-</b>          |

(Rupees in Lacs)

**Note 5.6: Detail of projects where activity has been suspended**

| Sr. No. | CWIP                               | To be completed in |           |           |                   |
|---------|------------------------------------|--------------------|-----------|-----------|-------------------|
|         |                                    | Less than 1 year   | 1-2 years | 2-3 years | More than 3 years |
| 1       | 2                                  | 3                  | 4         | 5         | 6                 |
| i       | Contributory works                 | -                  | -         | -         | -                 |
| ii      | Government Grant under PSDF Scheme | -                  | -         | -         | -                 |
| iii     | Others                             | -                  | -         | -         | 117.13            |
|         | <b>Total</b>                       | <b>-</b>           | <b>-</b>  | <b>-</b>  | <b>117.13</b>     |





**Note 5.7: Intangible Assets under Development ageing schedule**

(Rupees in Lacs)

| Sr. No. | Intangible Assets under Development | Amount in CWIP for a period of |           |           |                   | Total |
|---------|-------------------------------------|--------------------------------|-----------|-----------|-------------------|-------|
|         |                                     | Less than 1 year               | 1-2 years | 2-3 years | More than 3 years |       |
| 1       | 2                                   | 3                              | 4         | 5         | 6                 | 7     |
| i       | Projects in progress                | -                              | -         | -         | -                 | -     |
| ii      | Projects temporarily suspended      | -                              | -         | -         | -                 | -     |
|         | <b>Total</b>                        | -                              | -         | -         | -                 | -     |

**Note 5.8: Completion schedule for Intangible assets under Development, whose Completion is Overdue or has Exceeded its Cost compared to its Original Plan**

(Rupees in Lacs)

| Sr. No. | Intangible Assets under Development | To be completed in |           |           |                   |
|---------|-------------------------------------|--------------------|-----------|-----------|-------------------|
|         |                                     | Less than 1 year   | 1-2 years | 2-3 years | More than 3 years |
| 1       | 2                                   | 3                  | 4         | 5         | 6                 |
| i       |                                     | -                  | -         | -         | -                 |
| ii      |                                     | -                  | -         | -         | -                 |
|         | <b>Total</b>                        | -                  | -         | -         | -                 |

**Note 5.9: Detail of projects where activity has been suspended**

(Rupees in Lacs)

| Sr. No. | Intangible Assets under Development | To be completed in |           |           |                   |
|---------|-------------------------------------|--------------------|-----------|-----------|-------------------|
|         |                                     | Less than 1 year   | 1-2 years | 2-3 years | More than 3 years |
| 1       | 2                                   | 3                  | 4         | 5         | 6                 |
| i       |                                     | -                  | -         | -         | -                 |
| ii      |                                     | -                  | -         | -         | -                 |
|         | <b>Total</b>                        | -                  | -         | -         | -                 |

**Note 6 : Capital Stores**

(Rupees in Lacs)

| Sr. No. | Particulars                 | Account code     | As at            | As at            |
|---------|-----------------------------|------------------|------------------|------------------|
|         |                             |                  | March 31, 2024   | March 31, 2023   |
| 1.      | <b>Stores &amp; Spares</b>  |                  |                  |                  |
| i       | Materials at stores         | 22.601 to 22.639 | 13,232.61        | 11,616.57        |
| ii      | Materials at site           | 22.640/22.650    | 4,522.76         | 670.95           |
| iii     | Materials under inspection  | 22.680           | 770.81           | -                |
|         | <b>Total Stores (A)</b>     |                  | <b>18,526.19</b> | <b>12,287.52</b> |
| 3.      | <b>Less: Provisions for</b> |                  |                  |                  |
| i       | Obsolescence/Lesser ERV     | 22.902 & 22.905  | (13.17)          | (297.32)         |
|         | <b>Total Provisions (B)</b> |                  | <b>(13.17)</b>   | <b>(297.32)</b>  |
|         | <b>Net Stores (A-B)</b>     |                  | <b>18,513.01</b> | <b>11,990.19</b> |

**Note 6.1 :**

Physical verification of the Stores have been carried through out the whole year on regular basis at the unit level and no discrepancies have been noticed.

**Note 6.2 :**

The above amount of Capital Stores is hypothecated to State Bank of India against cash credit facility as a security.

**Note 6.3 :**

Based on the consumption pattern of inventory comprising of stores and spares in the past. It is assessed that substantial portion of such inventory shall be consumed in future for construction/erection of the capital assets. Since the identification/determination of inventory to be consumed for other than capital purpose is not possible at this stage, the whole inventory of stores and spares has been classified as "Capital Stores".

(Rupees in Lacs)

|   |                  |                  |
|---|------------------|------------------|
| <b>Gross Amount of Capital work in progress &amp; Capital stores (Note 5+6)</b> | <b>66,400.40</b> | <b>57,215.52</b> |
|---|------------------|------------------|



*Handwritten signature/initials*

**Note 7 : Other Non Current Financial Assets**

(Rupees in Lacs)

| Sr. No. | Particulars  | Account code | As at March 31, 2024 | As at March 31, 2023 |
|---------|--|--------------|----------------------|----------------------|
| 1       | Sundry receivable  | Bal. 28.1    | 0.66                 | 0.66                 |
| 2       | Amount recoverable from Employees  | 28.4         | 70.46                | 87.38                |
| 3       | Amount recoverable from Suppliers  | 28.810       | 89.65                | 89.65                |
| 4       | Other Receivables  | Bal. 28.868  | 58.62                | 28.50                |
| 5       | Material stock excess pending investigation  | 22.810       | -                    | (13.75)              |
| 6       | Material stock shortage pending investigation  | 22.830       | -                    | 88.30                |
|         | <b>Total A</b>   |              | <b>219.39</b>        | <b>280.75</b>        |
| 7       | Less : Provision for losses under investigation & Stock shortage(Net of Excess/shortage) | 28.951       | (165.87)             | (237.23)             |
|         | <b>B</b>   |              |                      |                      |
|         | <b>Net (A-B)</b>   |              | <b>53.52</b>         | <b>43.52</b>         |

**Note 8 : Other Non Current Assets**

(Rupees in Lacs)

| Sr. No. | Particulars   | Account code | As at March 31, 2024 | As at March 31, 2023 |
|---------|---|--------------|----------------------|----------------------|
|         | <b>Unsecured considered Good</b>                      |              |                      |                      |
| 1       | Amount under investigation for losses                 | 28.870       | 25.17                | 21.90                |
| 2       | Security against telephone, electricity               | 28.914       | 0.40                 | 0.56                 |
| 3       | Deposits against court orders/appeals and ACD         | Bal. 28.919  |                      |                      |
|         | (i) ACD deposited with PSPCL                          |              | 15.34                | 12.78                |
|         | (ii) Deposits in courts etc.                          |              | 21.73                | 29.42                |
|         | <b>Total (A)</b>                                      |              | <b>62.64</b>         | <b>64.66</b>         |
| 4       | Less : Provision for amount deposited in courts, etc. | 28.951       | (47.01)              | (28.78)              |
|         | <b>(B)</b>  |              |                      |                      |
|         | <b>Net (A-B)</b>                                      |              | <b>15.63</b>         | <b>35.88</b>         |



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Current Financial Assets

Note 9 : Trade Receivables

(Rupees in Lacs)

| Sr. No. | Particulars                                       | Account Code | As at March 31, 2024 | As at March 31, 2023 |
|---------|---|--------------|----------------------|----------------------|
| 1       | <b>Sundry debtors</b>                             |              |                      |                      |
|         | <b>Unsecured and considered Good</b>              | 238          |                      |                      |
|         | (i) Exceeding Six months                          |              | 2,449.00             | 2,451.53             |
|         | (ii) Others                                       |              | 48,643.33            | 49,351.86            |
|         | <b>Total A</b>                                    |              | <b>51,092.33</b>     | <b>51,803.39</b>     |
|         | Less : Provision for doubtful dues from consumers | 239          | -                    | (2.53)               |
|         | <b>Net (A-B)</b>                                  |              | <b>51,092.33</b>     | <b>51,800.86</b>     |

Note 9.1 : In the opinion of Company, trade receivables as stated in the accounts will be realized in the ordinary course of business.

Note 9.2 : Sundry debtors are hypothecated to State Bank of India against cash credit facility as a security (first charge).

Note 9.3 : The age wise breakup of trade receivables as at March 31, 2024 are as under:

(Rupees in Lacs)

| Sr. No. | Particulars                  | Account Code | Exceeding 6 Months | Others           | Total            |
|---------|------------------------------|--------------|--------------------|------------------|------------------|
| i       | PSPCL - Transmission charges | 23.831       | -                  | 47,626.10        | 47,626.10        |
| ii      | PSPCL - SLDC charges         | 23.832       | -                  | 981.51           | 981.51           |
| iii     | Open Access Customers        | 23.801       | -                  | 35.72            | 35.72            |
| iv      | Government of Punjab (GOP)*  | 23.833       | 2,449.00           | -                | 2,449.00         |
|         | <b>Total</b>                 |              | <b>2,449.00</b>    | <b>48,643.33</b> | <b>51,092.33</b> |

Note 9.4 : The detailed breakup of trade receivables as at March 31, 2024 are as under:

(Rupees in Lacs)

| Sr. No. | Particulars                  | Account Code | Considered Good - Secured | Considered Good  | Trade Receivable which have significant increase in credit risk | Credit Impaired | Total            |
|---------|------------------------------|--------------|---------------------------|------------------|---|-----------------|------------------|
| i       | PSPCL - Transmission charges | 23.831       | -                         | 47,626.10        | -   | -               | 47,626.10        |
| ii      | PSPCL - SLDC charges         | 23.832       | -                         | 981.51           | -   | -               | 981.51           |
| iii     | Open Access Customers        | 23.801       | -                         | 35.72            | -   | -               | 35.72            |
| iv      | Government of Punjab (GOP)*  | 23.833       | -                         | 2,449.00         | -   | -               | 2,449.00         |
|         | <b>Total</b>                 |              | -                         | <b>51,092.33</b> | -   | -               | <b>51,092.33</b> |

Note 9.5 : Trade Receivables ageing Schedule as at March 31, 2024

(Rupees in Lacs)

| Sr. No. | Particulars  | Outstanding for following periods from due date of payment |                 |           |           |                   | Total            |
|---------|--|--|-----------------|-----------|-----------|-------------------|------------------|
|         |  | Less than 6 months   | 6 months-1 year | 1-2 years | 2-3 years | More than 3 years |                  |
| i       | <b>Undisputed Trade receivables- considered good</b>     |  |                 |           |           |                   |                  |
| a)      | PSPCL- Transmission charges                              | 47,626.10  | -               | -         | -         | -                 | 47,626.10        |
| b)      | PSPCL - SLDC charges                                     | 981.51   | -               | -         | -         | -                 | 981.51           |
| c)      | Northern Railways- Transmission charges                  | 34.98  | -               | -         | -         | -                 | 34.98            |
| d)      | Northern Railways-SLDC charges                           | 0.66   | -               | -         | -         | -                 | 0.66             |
| e)      | Winsome Yarns Ltd.                                       | 0.07   | -               | -         | -         | -                 | 0.07             |
| ii      | <b>Undisputed Trade receivables- considered doubtful</b> | -  | -               | -         | -         | -                 | -                |
| iii     | <b>Disputed Trade receivables- considered good</b>       |  |                 |           |           |                   |                  |
| a)      | Government of Punjab                                     | -  | -               | -         | -         | 2,449.00          | 2,449.00         |
| iv      | <b>Disputed Trade receivables- considered doubtful</b>   |  |                 |           |           |                   |                  |
|         | <b>Total</b>   | <b>48,643.33</b>   | -               | -         | -         | <b>2,449.00</b>   | <b>51,092.33</b> |

Note 9.6 : Unbilled dues- Nil



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Note 9.7 : Trade Receivables ageing Schedule as at March 31, 2024

(Rupees in Lacs)

| Sr. No. | Particulars  | Outstanding for following periods from due date of payment |                 |           |           |                   | Total            |
|---------|--|--|-----------------|-----------|-----------|-------------------|------------------|
|         |  | Less than 6 months   | 6 months-1 year | 1-2 years | 2-3 years | More than 3 years |                  |
| 1       | 2  | 3  | 4               | 5         | 6         | 7                 | 8                |
| i       | Undisputed Trade receivables- considered good                                |  |                 |           |           |                   |                  |
|         | a) PSPCL- Transmission charges   | 47,626.10  | -               | -         | -         | -                 | 47,626.10        |
|         | b) PSPCL - SLDC charges  | 981.51   | -               | -         | -         | -                 | 981.51           |
|         | c) Northern Railways- Transmission charges                                   | 34.98  | -               | -         | -         | -                 | 34.98            |
|         | d) Northern Railways-SLDC charges  | 0.66   | -               | -         | -         | -                 | 0.66             |
|         | e) Winsome Yarns Ltd.  | 0.07   | -               | -         | -         | -                 | 0.07             |
|         | <b>Total</b>   | <b>48,643.33</b>   | <b>-</b>        | <b>-</b>  | <b>-</b>  | <b>-</b>          | <b>48,643.33</b> |
| ii      | Undisputed Trade receivables- which have significant increase in credit risk | -  | -               | -         | -         | -                 | -                |
| iii     | Undisputed Trade receivables- credit impaired                                | -  | -               | -         | -         | -                 | -                |
|         | <b>Total</b>   | <b>-</b>   | <b>-</b>        | <b>-</b>  | <b>-</b>  | <b>-</b>          | <b>-</b>         |
| iv      | Disputed Trade receivables- considered good                                  |  |                 |           |           |                   |                  |
|         | a) Government of Punjab *  | -  | -               | -         | -         | 2,449.00          | 2,449.00         |
|         | <b>Total</b>   | <b>-</b>   | <b>-</b>        | <b>-</b>  | <b>-</b>  | <b>2,449.00</b>   | <b>2,449.00</b>  |
| v       | Disputed Trade receivables- which have significant increase in credit risk   | -  | -               | -         | -         | -                 | -                |
| vi      | Disputed Trade receivables- credit impaired                                  | -  | -               | -         | -         | -                 | -                |
|         | <b>Grand Total</b>   | <b>48,643.33</b>   | <b>-</b>        | <b>-</b>  | <b>-</b>  | <b>2,449.00</b>   | <b>51,092.33</b> |

\* The amount recoverable from GOP is on account of carrying cost as decided by PSERC in different tariff orders.

Note 10 : Cash & Cash equivalents

(Rupees in Lacs)

| Sr. No. | Particulars            | Account code         | As at March 31, 2024 | As at March 31, 2023 |
|---------|------------------------|----------------------|----------------------|----------------------|
| 1       | Cash in hand/at Bank   | 24.110, 130 & 24.401 | 271.98               | 473.88               |
| 2       | Postage stamps in hand | 24.120               | 0.47                 | 0.40                 |
|         | <b>Total</b>           |                      | <b>272.44</b>        | <b>474.28</b>        |

Note 10.1 : Disclosure in respect of Changes in financial liabilities arising from cash and non-cash changes are as under:

(Rupees in Lacs)

| Sr. No. | Particulars  | As on 31.03.2023   | Received         |              |                  | Repayment        |              |                  | As on 31.03.2024   |
|---------|--|--------------------|------------------|--------------|------------------|------------------|--------------|------------------|--------------------|
|         |  |                    | Cash             | Non Cash     | Total            | Cash             | Non Cash     | Total            |                    |
| 1       | Borrowings - Term Loans (Refer Note No. 17 & 22)               | 3,77,016.10        | 89,454.59        | -            | 89,454.59        | 71,377.42        | -            | 71,377.42        | 3,95,093.27        |
| 2       | Borrowings - CC Limit and Short term loans (Refer Note No. 22) | 36,548.35          | 10,009.15        | -            | 10,009.15        | 10,000.00        | -            | 10,000.00        | 36,557.50          |
| 3       | Lease Liability (Refer Note No. 18 & 23)                       | 797.35             | -                | 27.60        | 27.60            | 21.41            | -            | 21.41            | 803.55             |
| 4       | Deferred income/liability - PSPCL Loan (Refer Note No. 21)     | 84.24              | -                | -            | -                | 32.05            | -            | 32.05            | 52.19              |
|         | <b>Total</b>   | <b>4,14,446.05</b> | <b>99,463.74</b> | <b>27.60</b> | <b>99,491.34</b> | <b>81,398.83</b> | <b>32.05</b> | <b>81,430.88</b> | <b>4,32,506.50</b> |

Note 11 : Bank balance other than Cash & Cash equivalents

(Rupees in Lacs)

| Sr. No. | Particulars   | Account code | As at March 31, 2024 | As at March 31, 2023 |
|---------|---------------|--------------|----------------------|----------------------|
|         | Fixed Deposit | 20           | 69.36                | 82.68                |
|         | <b>Total</b>  |              | <b>69.36</b>         | <b>82.68</b>         |

Note 11.1 : Fixed Deposit has been kept with the SBI against the letter of credit issued by the Bank in favour of PGCL.

Note 12 : Other Current Financial Assets

(Rupees in Lacs)

| Sr. No. | Particulars   | Account code | As at March 31, 2024 | As at March 31, 2023 |
|---------|---|--------------|----------------------|----------------------|
| 1       | Interest accrued on fixed deposits                              | 28.320       | 0.21                 | 0.85                 |
| 2       | Sundry receivable   | 28.1         | 90.38                | 134.59               |
| 3       | Amount recoverable from Employees                               | Bal. 28.4    | 2.27                 | 1.45                 |
| 4       | Amount recoverable from Suppliers                               | Bal. 28.810  | 6.48                 | 8.25                 |
| 5       | Other Receivables   | 28.868       | 305.68               | 165.88               |
|         | <b>Total A</b>  |              | <b>405.02</b>        | <b>311.03</b>        |
| 6       | Less : Provision for doubtful Recovery from employees/Suppliers | 28.951       | (41.98)              | (13.22)              |
|         | <b>Net (A-B)</b>  |              | <b>363.04</b>        | <b>297.81</b>        |



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**Note 13 : Current Tax Assets (Net)**

(Rupees in Lacs)

| Sr. No. | Particulars                               | Account Code | As at March 31, 2024 | As at March 31, 2023 |
|---------|---|--------------|----------------------|----------------------|
| 1       | Advance Income tax/Tax deducted at source | 27.4         | 39.64                | 391.78               |
|         | <b>Total</b>                              |              | <b>39.64</b>         | <b>391.78</b>        |

**Note 14 : Other Current Assets**

(Rupees in Lacs)

| Sr. No. | Particulars                                       | Account Code | As at March 31, 2024 | As at March 31, 2023 |
|---------|---|--------------|----------------------|----------------------|
| 1       | Materials/Advance issued to Suppliers/Contractors | 25           | 151.74               | 98.93                |
| 2       | Deposits against court orders/appeals             | 28.919       | 256.09               | 134.08               |
| 3       | Prepaid expenses                                  | 28.820       | 5.93                 | 4.19                 |
| 4       | Travelling Advance                                | 27.202       | 4.60                 | 4.05                 |
| 5       | GST Deposited on Advance                          | 27.6         | 1,525.06             | 698.38               |
|         | <b>Total</b>                                      |              | <b>1,943.43</b>      | <b>939.62</b>        |
|         | Less : Provisions for doubtful amount             | 28.951       | (255.57)             | (133.47)             |
|         | <b>Net</b>  |              | <b>1,687.86</b>      | <b>806.15</b>        |

**Note 14.1 :**

GST deposited on advance received against contribution/deposit works.



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Note 15 : Equity share capital

(Rupees in Lacs)

| Sr. No. | Particulars   | Account Code | As at March 31, 2024 | As at March 31, 2023 |
|---------|---|--------------|----------------------|----------------------|
| (a)     | <b>Authorised</b>   |              |                      |                      |
|         | 3,00,00,00,000 Equity shares of Rs. 10/- each             |              | 3,00,000.00          | 3,00,000.00          |
|         | <b>Total</b>  |              | <b>3,00,000.00</b>   | <b>3,00,000.00</b>   |
| (b)     | <b>Issued, subscribed and fully paid-up</b>               |              |                      |                      |
|         | 60,58,83,465 equity shares of Rs. 10/- each fully paid up | 54.5         | 60,588.35            | 60,588.35            |
|         | <b>Total</b>  |              | <b>60,588.35</b>     | <b>60,588.35</b>     |

Note 15.1 : The company has only one class of shares i.e. equity shares having a par value of Rs.10/- each per share. Each holder of equity share is entitled to one vote per share.

| Sr. No. | Particulars                                      | As at March 31, 2024 |                  | As at March 31, 2023 |                  |
|---------|--|----------------------|------------------|----------------------|------------------|
|         |  | Number               | Rupees           | Number               | Rupees           |
| 1       | Shares outstanding at the beginning of the year  | 60,58,83,465         | 60,588.35        | 60,58,83,465         | 60,588.35        |
| 2       | Shares issued during the year                    | -                    | -                | -                    | -                |
| 3       | Shares bought back during the year               | -                    | -                | -                    | -                |
| 4       | <b>Shares outstanding at the end of the year</b> | <b>60,58,83,465</b>  | <b>60,588.35</b> | <b>60,58,83,465</b>  | <b>60,588.35</b> |

Note 15.2 : Share holders holding more than 5% equity shares of the company

| Sr. No. | Name of Shareholder | Class of Share | As at March 31, 2024 |              | As at March 31, 2023 |              |
|---------|---------------------|----------------|----------------------|--------------|----------------------|--------------|
|         |                     |                | No. of Shares        | Percentage   | No. of Shares        | Percentage   |
| 1       | Governor of Punjab  | Equity         | 60,58,33,465         | 99.99        | 60,58,33,465         | 99.99        |
|         | <b>Total</b>        |                | <b>60,58,33,465</b>  | <b>99.99</b> | <b>60,58,33,465</b>  | <b>99.99</b> |

Note 15.3 : Details of other Share holdings

| Sr. No. | Name of Shareholder   | As at March 31, 2024 | As at March 31, 2023 |
|---------|---|----------------------|----------------------|
|         |   | No. of Shares        | No. of Shares        |
| 1       | Sh. Anurag Verma, IAS, Chief Secretary, Punjab                                      | 5,000                | -                    |
| 2       | Sh. Ajoy Kumar Sinha, IAS, Principal Secretary, Dept. of Finance, Govt. of Punjab   | 5,000                | 5,000                |
| 3       | Sh. Tejveer Singh, IAS, Additional Chief Secretary, Dept. of Power, Govt. of Punjab | 5,000                | 5,000                |
| 4       | Sh. Tejveer Singh, IAS, CMD, PSTCL  | 5,000                | -                    |
| 5       | Sh. A. Venu Prasad, IAS, CMD, PSTCL   | -                    | 5,000                |
| 6       | Sh. Vijay Kumar Janjua, IAS   | -                    | 5,000                |
| 7       | Sh. Varun Roozam, IAS   | 1,250                | 1,250                |
| 8       | Sh. Arshdeep Singh Thind, IAS   | 1,250                | -                    |
| 9       | Sh. Mohammad Tayyab, IAS  | 5,000                | -                    |
| 10      | Sh. Bhupinder Singh, IAS  | 5,000                | 5,000                |
| 11      | Sh. Kamal Kishor Yadav, IAS   | -                    | 1,250                |
| 12      | Sh. Vijay Namdeo Rao Zade, IAS  | -                    | 5,000                |
| 13      | Sh. Showkat Ahmad Parray, IAS   | 2,500                | -                    |
| 14      | Smt. Sakshi Sawhney, IAS  | -                    | 2,500                |
| 15      | Sh. Aaditya Uppal, IAS  | 2,500                | 2,500                |
| 16      | Sh. Daljit Singh Mangat, IAS  | 2,500                | -                    |
| 17      | Sh. Arun Sekhri, IAS  | -                    | 2,500                |
| 18      | Sh. Baldev Singh Saran, CMD, PSPCL  | 5,000                | 5,000                |
| 19      | Sh. Vinod Kumar Bansal, Director/F&C, PSTCL   | -                    | 2,500                |
| 20      | Sh. Vardeep Singh Maunder, Director/Tech., PSTCL                                    | 2,500                | -                    |
| 21      | Er. Ravinder Singh Saini, Director/Comm., PSPCL                                     | 2,500                | -                    |
| 22      | Sh. Surinder Kumar Beri, Director/Finance, PSPCL                                    | -                    | 2,500                |
|         | <b>Total</b>  | <b>50,000</b>        | <b>50,000</b>        |

All the above share holders are nominees of Punjab Government.

Note 15.4 : Promoters shareholding is Nil as PSTCL is a Govt. company.

Note 16 : Other Equity

(Rupees in Lacs)

| Sr. No. | Particulars  | Account Code | As at March 31, 2024 | As at March 31, 2023 |
|---------|--|--------------|----------------------|----------------------|
| 1       | <b>General Reserve</b>   |              |                      |                      |
|         | Opening Balance  | 56.1         | 200.05               | 200.05               |
|         | Add : Addition during the year   |              |                      | -                    |
|         | Less : Utilized/transferred during the year  |              |                      | -                    |
|         | <b>Closing balance</b>   | <b>A</b>     | <b>200.05</b>        | <b>200.05</b>        |
| 2       | <b>Capital Reserve</b>   |              |                      |                      |
|         | Opening Balance  | 56.2         | 1,86,210.78          | 1,86,210.78          |
|         | Add : Addition during the year   |              |                      | -                    |
|         | Less : Utilized/transferred during the year  |              |                      | -                    |
|         | <b>Closing balance</b>   | <b>B</b>     | <b>1,86,210.78</b>   | <b>1,86,210.78</b>   |
| 3       | <b>Profit &amp; Loss Account ( Surplus Account)</b>  |              |                      |                      |
|         | Opening Balance as per Profit & Loss Account   |              | 68,154.34            | 58,064.65            |
|         | Add : Profit/(Loss) after tax for the current year   |              | 6,207.72             | 10,204.73            |
|         | Add: Other Comprehensive Income directly recognised in surplus balance- Remeasurement of Actuarial |              | (73.86)              | (115.04)             |
|         | <b>Closing balance of Profit &amp; Loss Account</b>  | <b>C</b>     | <b>74,288.19</b>     | <b>68,154.34</b>     |
|         | <b>Total (A+B+C)</b>   |              | <b>2,60,699.03</b>   | <b>2,54,565.17</b>   |

Note:

- (i) **General Reserve** will be utilized for distribution of dividend/meeting future losses (if any).
- (ii) **Capital Reserve** includes amount of Rs. 1,84,582.08 lacs parked/received as opening balance through transfer scheme notified by Punjab Government on 24.12.2012 and amount of Rs. 1628.71 lacs pertaining to the period 16.04.2010 to 31.03.2015 transferred in FY 2015-16 from "Reserve for Material cost variance".



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Note 17 : Borrowings (Non - Current)

(Rupees in Lacs)

| Sr. No.  | Particulars  | Date of Availment of Loan      | Date of Maturity of Loan | Account Code | Non Current Liabilities as at March 31, 2024 | Non Current Liabilities as at March 31, 2023 |
|----------|--|--------------------------------|--------------------------|--------------|--|--|
| <b>A</b> | <b>Secured</b>   |                                |                          |              |  |  |
| <b>1</b> | <b>Term Loans from Rural Electrification Corporation</b>                                   |                                |                          |              |  |  |
| i        | 8.13% to 10.08% p.a. secured against Hypothecation of future assets & Default Escrow       | 07.09.2010<br>to<br>31.03.2024 | 01/2041                  | 53.301       | 1,79,448.38                                  | 1,92,374.12                                  |
| ii       | 9.75% to 10.50% p.a. secured against Hypothecation of assets & Default Escrow              | 15.09.2022                     | 09/2027                  | 53.301       | 19,579.55                                    | 19,000.00                                    |
| iii      | 8.13% to 8.75% p.a. secured against Hypothecation of future assets & Default Escrow (SLDC) | 20.02.2013<br>to<br>31.03.2024 | 07/2040                  | 53.301       | 1,604.39                                     | 1,497.71                                     |
| iv       | 9.75% to 10.50% p.a. secured against Mortgaged of Immovable property & Default Escrow      | 15.09.2022                     | 09/2027                  | 53.301       | 9,753.79                                     | -  |
| v        | 9.25% p.a. secured against Mortgaged of Immovable property & Default Escrow                | 08.12.2023                     | 01/2034                  | 53.301       | 33,500.00                                    | -  |
| vi       | 9.50% p.a. secured against Hypothecation of future assets & Default Escrow                 | 08.11.2023                     | 12/2051                  | 53.301       | 5,958.93                                     | -  |
|          | <b>Total term loan from REC</b>  |                                |                          |              | <b>2,49,845.04</b>                           | <b>2,12,871.84</b>                           |
| <b>2</b> | <b>Term Loans from State Bank of India</b>   |                                |                          |              |  |  |
| i        | 6 Months MCLR + 0.35% secured against Punjab Govt. Guarantee & Default Escrow              | 30.03.2019<br>to<br>31.03.2020 | 08/2024                  | 53.501       | -  | 2,917.68                                     |
| <b>3</b> | <b>Term Loan from NABARD</b>   |                                |                          |              |  |  |
| i        | 9.10 % p.a. secured against Hypothecation of future assets & Default Escrow                | 11.02.2015<br>to<br>31.03.2020 | 12/2030                  | 53.400       | 9,854.48                                     | 11,736.15                                    |
| <b>4</b> | <b>Term Loan from PFC</b>  |                                |                          |              |  |  |
| i        | 8.15% to 8.55% p.a. secured against Punjab Govt. Guarantee & Default Escrow                | 10.10.2016                     | 04/2027                  | 53.801       | 13,571.43                                    | 20,714.29                                    |
| ii       | 8.15% to 8.55% p.a. secured against Mortgage of Assets & Default Escrow                    | 28.03.2018                     | 06/2026                  | 53.801       | 12,389.25                                    | 22,300.65                                    |
| iii      | 9.00% to 9.75% p.a. secured against Hypothecation of future assets & Default Escrow        | 29.03.2023<br>to<br>31.03.2024 | 03/2055                  | 53.801       | 4,362.11                                     | 4,000.00                                     |
| iv       | 8.15% to 9.01% p.a. secured against Hypothecation of future assets & Default Escrow        | 21.03.2022<br>to<br>31.03.2024 | 12/2040                  | 53.801       | 23,605.05                                    | 17,544.21                                    |
| v        | 8.15% to 9.01% p.a. secured against mortgage and hypothecation of land & Default Escrow    | 12.06.2020<br>to<br>31.03.2024 | 12/2038                  | 53.801       | 15,251.42                                    | 945.00                                       |
|          | <b>Total term loan from PFC</b>  |                                |                          |              | <b>69,179.25</b>                             | <b>65,504.14</b>                             |
| <b>5</b> | <b>Term Loan from UCO Bank</b>   |                                |                          |              |  |  |
| i        | 3 Months MCLR, secured against Punjab Govt. Guarantee & Default Escrow                     | 09.03.2021                     | 03/2026                  | 53.509       | 6,247.09                                     | 12,498.25                                    |
|          | <b>Total Secured borrowings (A)</b>  |                                |                          |              | <b>3,35,125.85</b>                           | <b>3,05,528.07</b>                           |



1/15



**Note 17 : Borrowings (Non - Current) - Contd...**

(Rupees in Lacs)

| Sr. No. | Particulars                           | Date of Availment of Loan | Date of Maturity of Loan | Account Code | Non Current Liabilities as at March 31, 2024 | Non Current Liabilities as at March 31, 2023 |
|---------|---------------------------------------|---------------------------|--------------------------|--------------|--|--|
| B       | <b>Unsecured</b>                      |                           |                          |              |  |  |
| 1       | <b>Term Loan from PSPCL</b>           |                           |                          |              |  |  |
| i       | Interest free (11KV VCB)              | 31.03.2017                | 03/2027                  | 53.811       | 137.63                                       | 200.49                                       |
|         | <b>Total Unsecured borrowings (B)</b> |                           |                          |              | <b>137.63</b>                                | <b>200.49</b>                                |
|         | <b>Grand Total (A + B)</b>            |                           |                          |              | <b>3,35,263.48</b>                           | <b>3,05,728.56</b>                           |

**Note 17.1 :**

- Against the sanctioned Loan amount of Rs. 6722.12 crore at Sr. No. 1 loan availed upto 31.03.2024 is Rs. 4838.82 crore. (REC)
- Against the sanctioned Loan amount of Rs. 300 crore at Sr. No. 2 loan availed fully. (SBI)
- Against the sanctioned Loan amount of Rs. 317.36 crore at Sr. No. 3 loan availed is Rs. 225.35 crore and financially closed.(NABARD).
- Against the sanctioned Loan amount of Rs. 2311.03 crore at Sr. No. 4 loan availed upto 31.03.2024 is Rs. 1427.75 crore.(PFC)
- Against the sanctioned Loan amount of Rs. 250 crore at Sr. No. 5 loan availed fully. (UCO Bank)

**Note 17.2 : Loan from PSPCL (11KV VCB)**

Interest free loan received from PSPCL (11KV VCB) amounting to Rs. 759.29 lacs. This loan is shown at its fair value of Rs. 232.54 lacs less current maturity of Rs. 94.91 lacs (Note No. 22) and remaining amount of Rs. 52.19 lacs shown as Deferred Income/liability under non current liabilities (Note no. 21).

**Note 18 : Lease Liabilities against Leasehold Assets (Non-Current)**

(Rupees in Lacs)

| Sr. No. | Particulars                                       | Account Code | Non Current Liabilities as at March 31, 2024 | Non Current Liabilities as at March 31, 2023 |
|---------|---|--------------|--|--|
|         | Lease Liabilities - for Right-of-use (ROU) - Land | 52.601       | 727.12                                       | 720.93                                       |
|         | <b>Total</b>                                      |              | <b>727.12</b>                                | <b>720.93</b>                                |

**Note 19 : Trade Payables (Non-Current)**

(Rupees in Lacs)

| Sr. No. | Particulars  | As at March 31, 2024 | As at March 31, 2023 |
|---------|--|----------------------|----------------------|
| 1       | Total outstanding dues of Small Enterprises and Micro enterprises                      | -                    | -                    |
| 2       | Total outstanding dues of Creditors other than small enterprises and micro enterprises | -                    | -                    |
|         | <b>Total</b>   | <b>-</b>             | <b>-</b>             |

**Note 20 : Provisions (Non - Current)**

(Rupees in Lacs)

| Sr. No. | Particulars                    | Account Code | As at March 31, 2024 | As at March 31, 2023 |
|---------|--------------------------------|--------------|----------------------|----------------------|
| 1       | Provision for Gratuity         | 44.161       | 2,638.07             | 2,075.52             |
| 2       | Provision for Leave encashment | 44.162       | 4,247.36             | 3,285.89             |
|         | <b>Total</b>                   |              | <b>6,885.42</b>      | <b>5,361.41</b>      |

**Note 20.1 :** As per Ind AS-19 provision towards gratuity and leave encashment in respect of the employees directly recruited by the company has been made during the year as per the valuation report of Actuary.

**Note 21 : Other non current liabilities**

(Rupees in Lacs)

| Sr. No. | Particulars                             | Account Code | As at March 31, 2024 | As at March 31, 2023 |
|---------|---|--------------|----------------------|----------------------|
| 1       | Deposits for :-                         |              |                      |                      |
| i       | Deposit works                           | 47.305       | 668.34               | 4.30                 |
| ii      | Contribution works                      | 47.309       | 20,241.60            | 18,104.46            |
| 2       | Deferred income/liability - PSPCL loan. | 53.861       | 52.19                | 84.24                |
|         | <b>Total</b>                            |              | <b>20,962.13</b>     | <b>18,193.01</b>     |



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**Current Financial Liabilities**

Note 22 : Borrowings (Current)

(Rupees in Lacs)

| Sr. No.   | Particulars  | Date of Availment of Loan | Date of Maturity of Loan | Account code | As at March 31, 2024 | As at March 31, 2023 |
|-----------|--|---------------------------|--------------------------|--------------|----------------------|----------------------|
| <b>A</b>  | <b>Secured</b>   |                           |                          |              |                      |                      |
| <b>a)</b> | <b>Cash credits limit and WCL Facility of Rs. 350 crores from SBI</b>  |                           |                          |              |                      |                      |
| 1         | Cash Credit Limit 90 Crore from SBI, 6 Months MCLR + 0.50%, secured against Stock & Receivables  | 08/2022                   | Renewable Annually       | 50.1         | 5,557.69             | 10,048.33            |
| 2         | WCL 165 Crore from SBI, 91 days T-Bill rate plus spread of 100 bps, secured against Stock & Receivables.                                       | 08/2022                   | Renewable after 90 days  | 50.1         | 16,499.92            | 16,500.02            |
| 3         | WCL 35 Crore from SBI, 91 days T-Bill rate plus spread of 100 bps, secured against Stock & Receivables.  | 11/2023                   | Renewable Annually       | 50.1         | 3,499.95             | -                    |
| 4         | WCL 40 Crore from SBI, 91 days T-Bill rate plus spread of 100 bps, secured against Stock & Receivables   | 11/2023                   | Renewable after 90 days  | 50.1         | 3,999.94             | -                    |
| 5         | Special Stand Line Credit (SLC - WC) Rs. 20 Crores from SBI at 91 days T-Bill rate plus spread of 100 bps, secured against Stock & Receivables | 08/2023                   | Renewable after 90 days  | 50.1         | 1,999.99             | -                    |
|           | <b>Total Cash Credit</b>   |                           |                          |              | <b>31,557.50</b>     | <b>26,548.35</b>     |
| <b>b)</b> | <b>Term Loans from Rural Electrification Corporation</b>   |                           |                          |              |                      |                      |
| i         | 8.13% to 10.08% p.a. secured against Hypothecation of future assets & Default Escrow   | 07.09.2010 to 31.03.2024  | 01/2041                  | 53.301       | 25,694.70            | 25,415.34            |
| ii        | 9.75% to 10.50% p.a. secured against Hypothecation of assets & Default Escrow  | 15.09.2022                | 09/2027                  | 53.301       | 3,915.91             | -                    |
| iii       | 8.13% to 8.75% p.a. secured against Hypothecation of future assets & Default Escrow (SLDC)   | 20.02.2013 to 31.03.2024  | 07/2040                  | 53.301       | 75.27                | 69.19                |
| iv        | 9.75% to 10.50% p.a. secured against Mortgaged of Immovable property & Default Escrow  | 15.09.2022                | 09/2027                  | 53.301       | 1,950.76             | -                    |
|           | <b>Total term loan from REC</b>  |                           |                          |              | <b>31,636.63</b>     | <b>25,484.52</b>     |
| <b>c)</b> | <b>Term Loans from State Bank of India</b>   |                           |                          |              |                      |                      |
|           | 6 Months MCLR + 0.35% secured against Punjab Govt. Guarantee & Default Escrow  | 30.03.2019 to 31.03.2020  | 08/2024                  | 53.501       | 2,912.31             | 7,500.00             |
| <b>d)</b> | <b>Term Loan from NABARD</b>   |                           |                          |              |                      |                      |
|           | 9.10 % p.a. secured against Hypothecation of future assets & Default Escrow  | 11.02.2015 to 31.03.2020  | 12/2030                  | 53.400       | 1,881.67             | 1,881.67             |



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|  |            |         |        |                  |                    |  |
|--|------------|---------|--------|------------------|--------------------|--|
| <b>e) Term Loan from PFC</b>   |            |         |        |                  |                    |  |
| i) 8.15% to 8.55% p.a. secured against Punjab Govt. Guarantee & Default Escrow | 10.10.2016 | 04/2027 | 53,801 | 7,142.86         | 7,142.86           |  |
| ii) 8.15% to 8.55% p.a. secured against Mortgage of Assets & Default Escrow    | 28.03.2018 | 06/2026 | 53,801 | 9,911.40         | 9,911.40           |  |
| <b>Total term loan from PFC</b>  |            |         |        | <b>17,054.26</b> | <b>17,054.26</b>   |  |
| <b>f) Term Loan from Bank of India</b>   |            |         |        |                  |                    |  |
| 1 Year MCLR + 0.85% secured against Punjab Govt. Guarantee & Default Escrow    | 30.12.2015 | 03/2024 | 53,510 | -                | 2,022.18           |  |
| <b>g) Term Loan from UCO Bank</b>  |            |         |        |                  |                    |  |
| 3 Months MCLR, secured against Punjab Govt. Guarantee & Default Escrow         | 09.03.2021 | 03/2026 | 53,509 | 6,250.00         | 6,250.00           |  |
| <b>h) Term Loan from IREDA</b>   |            |         |        |                  |                    |  |
| Repo rate + 330 BPS secured against Mortgage of Assets & Default Escrow        | 26.03.2021 | 02/2024 | 53,812 | -                | 11,000.00          |  |
| <b>Total Secured Borrowings</b>  |            |         |        | <b>91,292.37</b> | <b>97,740.98</b>   |  |
| <b>B Unsecured</b>   |            |         |        |                  |                    |  |
| <b>a Term Loan from PSPCL</b>  |            |         |        |                  |                    |  |
| Interest free (11KV VCB )  | 31.03.2017 | 03/2027 | 53,811 | 94.91            | 94.91              |  |
| <b>b PFC</b>   |            |         |        |                  |                    |  |
| i) PFC STL @ 9.25%   | 31.03.2024 | 03/2025 | 53,801 | 5,000.00         | -                  |  |
| ii) Against Default Escrow @ 7.75%   | 01.12.2022 | 12/2023 | 53,801 | -                | 10,000.00          |  |
| <b>Total term loan PFC</b>   |            |         |        | <b>5,000.00</b>  | <b>10,000.00</b>   |  |
| <b>Total current maturity of long term borrowings (A + B)</b>                  |            |         |        | <b>96,387.28</b> | <b>1,07,835.89</b> |  |

**Note 23 : Lease Liabilities against Leasehold Assets (Current)**

(Rupees in Lacs)

| Sr. No. | Particulars                                       | Account code | Current Liabilities as at March 31, 2024 | Current Liabilities as at March 31, 2023 |
|---------|---|--------------|--|--|
|         | <b>Current maturity of lease liabilities</b>      |              |  |  |
|         | Lease Liabilities - for Right-of-use (ROU) - Land | 52.601       | 76.42                                    | 76.42                                    |
|         | <b>Total</b>                                      |              | <b>76.42</b>                             | <b>76.42</b>                             |

**Note 24 : Trade Payables (Current)**

(Rupees in Lacs)

| Sr. No. | Particulars  | As at March 31, 2024 | As at March 31, 2023 |
|---------|--|----------------------|----------------------|
| 1       | Total outstanding dues of Small Enterprises and Micro enterprises                      | -                    | -                    |
| 2       | Total outstanding dues of Creditors other than small enterprises and micro enterprises | -                    | -                    |
|         | <b>Total</b>   | <b>-</b>             | <b>-</b>             |



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**Note 25 : Other Current Financial Liabilities**

(Rupees in Lacs)

| Sr. No.   | Particulars   | Account Code                       | As at March 31, 2024 | As at March 31, 2023 |
|---|---|------------------------------------|----------------------|----------------------|
| 1   | Creditors for Capital supplies/works                                    | 42                                 | 6,583.66             | 3,738.10             |
| 2   | Creditors for O&M supplies/works  | 43                                 | 70.35                | 72.03                |
| 3   | Staff related liabilities - other than statutory dues                   | 44.2 & 3 and balance heads of 44.4 | 1,358.79             | 1,371.47             |
| 4   | Deposit & retention money from suppliers & contractors*                 | 46.1                               | 2,285.01             | 2,177.20             |
| 5   | Creditors for expenses  | 46.4, 46.5                         | 4,314.94             | 3,039.52             |
| 6   | Interest accrued but not due on borrowings - REC, Comm. Banks, PFC etc. | Balance 46.7                       | 1,446.34             | 1,012.90             |
| 7   | Interest accrued but not due on Lease liabilities - Land                | 46.751                             | 27.88                | 27.60                |
| 8   | Payables to PSPCL   | 46.946 to 46.952, 46.957 to 46.958 | 2,094.18             | 21,457.50            |
| 9   | Miscellaneous Liabilities   | 46.910, 46.922, 46.925 & 46.926    | 2,180.84             | 1,927.33             |
| <b>Total Others Current Financial Liabilities (A)</b> |   |                                    | <b>20,362.01</b>     | <b>34,823.66</b>     |

\* This includes permanent earnest money deposits of Rs. 504 lac as at March 31, 2024 & Rs. 529 lac as at March 31, 2023 which is payable on demand. Out of Rs. 2094.18 lacs amount of Rs. 1857.71 lacs is simultaneously receivable from PSPCL is included in the trade debtors.

**Note 26 : Other Current Liabilities**

(Rupees in Lacs)

| Sr. No.      | Particulars   | Account Code                              | As at March 31, 2024 | As at March 31, 2023 |
|--------------|---|---|----------------------|----------------------|
| 1            | Liabilities for statutory dues - TDS, Cess, GST etc.            | 46.923, 46.924, 46.953 & 46.986 to 46.995 | 555.24               | 462.90               |
| 2            | <b>Liabilities towards payment of NPS:</b>                      |   |                      |                      |
| i            | for employees on deputation/secondment from PSPCL               | 57.160, 161, 165 & 166                    | 18.64                | 19.55                |
| ii           | for employees recruited by PSTCL                                | 57.170, 171, 175 & 176                    | 232.41               | 206.21               |
| 3            | GPF liability   | 57.126 & 57.127                           | 1,276.15             | 125.25               |
| 4            | Amount payable against Statutory dues recovered from employees. | 44.401, 403, 405, 406, 407, 427 & 428     | 92.63                | 103.51               |
| <b>Total</b> |   |   | <b>2,175.07</b>      | <b>917.42</b>        |

**Note 27 : Provisions (Current)**

(Rupees in Lacs)

| Sr. No.      | Particulars                    | Account Code | As at March 31, 2024 | As at March 31, 2023 |
|--------------|--------------------------------|--------------|----------------------|----------------------|
| 1            | Provision for Gratuity         | 44.161       | 71.37                | 57.83                |
| 2            | Provision for Leave encashment | 44.162       | 109.73               | 89.02                |
| <b>Total</b> |                                |              | <b>181.10</b>        | <b>146.85</b>        |

**Note 27.1 :** As per Ind AS-19 provision towards gratuity and leave encashment in respect of the employees directly recruited by the company has been made during the year as per actuarial valuation report.

**Note 28 : Deferred Revenue**

(Rupees in Lacs)

| Sr. No.                  | Particulars   | Account Code  | As at March 31, 2024 | As at March 31, 2023 |
|--------------------------|---|---------------|----------------------|----------------------|
| <b>A</b>                 | <b>Government grants received towards cost of capital assets - yet to be utilized</b> | <b>55.298</b> |                      |                      |
|                          | Opening Balance   |               | 4,079.40             | 1,914.18             |
|                          | Add : Received during the year  |               | 2,133.59             | 2,485.15             |
|                          | Less : Amount utilized for creation of fixed assets                                   |               | 4,283.00             | 319.94               |
|                          | <b>Closing balance (A)</b>  |               | <b>1,929.98</b>      | <b>4,079.40</b>      |
| <b>B.1</b>               | <b>Net Capital asset against Government grants utilized</b>                           | <b>55.299</b> |                      |                      |
|                          | Opening Balance   |               | 2,267.79             | 2,063.49             |
|                          | Add : Amount transferred from Grant unutilized  |               | 4,283.00             | 319.94               |
|                          | Less : Depreciation on such assets adjusted during the year                           |               | 344.85               | 115.64               |
|                          | <b>Closing balance (B.1)</b>  |               | <b>6,205.94</b>      | <b>2,267.79</b>      |
| <b>B.2</b>               | <b>Net Capital assets against Consumer Contribution</b>                               | <b>55.199</b> |                      |                      |
|                          | Opening Balance   |               | 21,855.15            | 19,886.72            |
|                          | Added during the year   |               | 2,213.68             | 3,181.54             |
|                          | Less : Adjustment   |               | 1.94                 | 0.00                 |
|                          | Less : Depreciation on such assets during the year                                    |               | 1,385.55             | 1,213.11             |
|                          | <b>Closing balance (B.2)</b>  |               | <b>22,681.36</b>     | <b>21,855.15</b>     |
| <b>Total (A+B.1+B.2)</b> |   |               | <b>30,817.28</b>     | <b>28,202.33</b>     |

**Note 29 : Revenue from Operations**

(Rupees in Lacs)

| Sr. No. | Particulars                                     | Account code | For the year ended March 31, 2024 | For the year ended March 31, 2023 |
|---------|---|--------------|-----------------------------------|-----------------------------------|
| 1       | Transmission Charges from PSPCL                 | 61.831       | 1,53,908.00                       | 1,56,218.00                       |
| 2       | Transmission Charges from Open Access Customers | 61.830       |                                   |                                   |
|         | i) long term open access customers - Railways   |              | 427.27                            | 419.49                            |
|         | ii) short term open access customers - Others   |              | 96.26                             | 2.28                              |
| 3       | SLDC Charges from PSPCL                         | 61.832       | 2,920.00                          | 2,791.00                          |
| 4       | Operating charges from open access customers    | 62.810       |                                   |                                   |
|         | i) long term open access customers - Railways   |              | 7.96                              | 7.99                              |
|         | ii) short term open access customers - Others   |              | 12.93                             | 3.77                              |
|         | <b>Total</b>                                    |              | <b>1,57,372.42</b>                | <b>1,59,442.54</b>                |

During FY 2023-24, total revenue of Rs. 1568.28 crores has been recognised as per tariff order issued by PSERC for FY 2023-24. This comprises of Rs. 1539.08 crores for transmission charges and Rs. 29.20 crores of SLDC charges from PSPCL.

**Note 30 : Other Income**

**Note 30.1 : Other source of Revenue**

(Rupees in Lacs)

| Sr. No. | Particulars                        | Account code | For the year ended March 31, 2024 | For the year ended March 31, 2023 |
|---------|------------------------------------|--------------|-----------------------------------|-----------------------------------|
| 1       | Income from O&M of bays            |              |                                   |                                   |
| i       | PGCIL                              | 62.974       | 380.20                            | 367.28                            |
| ii      | M/s Ultratech                      | 62.974       | 104.62                            | 0.00                              |
| iii     | O&M of Bays Ganguwal - Mohali line | 62.930       | 17.27                             | 0.00                              |
|         | <b>Total</b>                       |              | <b>502.09</b>                     | <b>367.28</b>                     |

**Note 30.2 : Other income (except Other source of revenue)**

(Rupees in Lacs)

| Sr. No. | Particulars  | Account code   | For the year ended March 31, 2024 | For the year ended March 31, 2023 |
|---------|--|----------------|-----------------------------------|-----------------------------------|
| 1       | Interest on Bank deposits  | 62.280         | 5.00                              | 4.12                              |
| 2       | Income from sale of scrap  | 62.3           | 46.05                             | 300.50                            |
| 3       | Gain on -sale of other fixed assets  | 62.4           | 1,006.44                          | 533.90                            |
| 4       | Income from staff welfare activities   | 62.6           | 0.83                              | 1.72                              |
| 5       | Rental for staff quarters  | 62.901         | 56.88                             | 64.61                             |
| 6       | Penalty imposed on suppliers/contractors   | 62.920         | 1,176.88                          | 888.83                            |
| 7       | NOC charges from Open access customers   | 62.922         | 14.75                             | 12.90                             |
| 8       | Credit balances written back:  |                |                                   |                                   |
|         | - Sundry creditors   | 62.912         | 3.07                              | 8.27                              |
|         | - Security deposits/EMD  | 62.930         | 21.00                             | 5.63                              |
| 9       | Departmental charges on contribution/deposit works   | 62.908, 62.909 | 458.34                            | 419.17                            |
| 10      | Oil Testing fees   | 62.930         | 108.61                            | 49.89                             |
| 11      | Salary deposit - short period notice of resignation/retirement/Surety bonds                      | 62.930         | 58.70                             | 35.24                             |
| 12      | Lease Rental fiber optic - PGCIL   | 62.930         | 37.24                             | 34.81                             |
| 13      | Work appraisal fee   | 62.930         | 1.81                              | 17.00                             |
| 14      | Rent received from Punjab Police   | 62.930         | 119.40                            | -                                 |
| 15      | Late/Delayed Payment Surcharge - PSPCL   | 62.932         | 316.95                            | 310.31                            |
| 16      | Rebate on early payment to NRLDC   | 62.973         | 15.15                             | 18.74                             |
| 17      | Miscellaneous Income *   | Bal 62         | 196.25                            | 94.20                             |
|         | <b>Total (A)</b>   |                | <b>3,643.36</b>                   | <b>2,799.85</b>                   |
| 18      | Interest received on refund of Income tax  | 62.211         | 32.49                             | 244.12                            |
| 19      | Provision withdrawn on unserviceable/obsolete items, losses under investigation & doubtful dues. | 65.8           | 369.10                            | 83.56                             |
|         | <b>Total (B)</b>   |                | <b>401.59</b>                     | <b>327.69</b>                     |
|         | <b>Total (A + B)</b>   |                | <b>4,044.95</b>                   | <b>3,127.54</b>                   |
|         | <b>Grand Total Note 33 (Note 33.1 + Note 33.2)</b>   |                | <b>4,547.04</b>                   | <b>3,494.82</b>                   |

\* Miscellaneous Income includes Lease Land - 5.02 lac, Departmental Exam fees - 1.74 lac, Fake inspection call- 3.90 lac, Deposit Forfeited - 25.06 lac, Data downloading charges from railways - 1.85 lacs etc.

**Note 31 : Employee benefits expense**

(Rupees in Lacs)

| Sr. No.  | Particulars  | Account code  | For the year ended March 31, 2024 | For the year ended March 31, 2023 |
|--|--|---|-----------------------------------|-----------------------------------|
| <b>Salaries &amp; Wages</b>                            |  |   |                                   |                                   |
| 1  | Salaries   | 75.1 except 75.190  | 15,059.31                         | 17,152.82                         |
| 2  | Expenses for engagement of manpower through outsourcing agencies             | 75.190  | 3,321.95                          | 2,995.02                          |
| 3  | Overtime   | 75.2  | 331.72                            | 339.15                            |
| 4  | Dearness Allowance   | 75.3  | 4,715.64                          | 4,313.04                          |
| 5  | Other Allowances   | 75.4  | 1,881.34                          | 2,202.18                          |
| <b>Total (A) (1 to 5)</b>                              |  |   | <b>25,309.96</b>                  | <b>27,002.22</b>                  |
| 6  | NPS, CPF, PF, LWF, P.F inspection fees, solatium, Memento etc.               | 75.810, 815, 820, 825, 832, 835, 840, 850, 851, 870, 871, 872 | 1,727.14                          | 1,520.84                          |
| 7  | Medical expenses reimbursement   | 75.641-655  | 148.72                            | 153.05                            |
| 8  | Leave Travel Assistance/Concession/Expenses                                  | 75.612, 613 & 616, 75.629                                     | 65.85                             | 139.36                            |
| 9  | Electricity concession to employees  | 75.761  | 61.02                             | 91.30                             |
| 10   | Staff Welfare Expenses (others)  | Bal. 75.7   | 41.94                             | 17.85                             |
| <b>Total B (6 to 10)</b>                               |  |   | <b>2,044.67</b>                   | <b>1,922.39</b>                   |
| <b>Terminal Benefits</b>                               |  |   |                                   |                                   |
| i  | Share of Pension, Gratuity & Medical   | Bal. 75.8   | 49,934.64                         | 49,018.67                         |
| ii   | Share of Leave Encashment  | 75.617 & 618  | 3,770.78                          | 2,336.58                          |
| <b>Total share @ 11.36% as per transfer scheme (C)</b> |  |   | <b>53,705.42</b>                  | <b>51,355.25</b>                  |
| 12   | Provision for gratuity and leave encashment for employees recruited by PSTCL | 75.881  | 1,490.97                          | 1,210.03                          |
| <b>Total (D)</b>                                       |  |   | <b>1,490.97</b>                   | <b>1,210.03</b>                   |
| <b>Grand Total (E = A+B+C+D)</b>                       |  |   | <b>82,551.02</b>                  | <b>81,489.89</b>                  |
| 13   | Less: Employee costs relating to construction capitalized                    | Bal. 75.9   | 3,246.75                          | 3,380.21                          |
| <b>Net Employee benefit expenses (F = E - 13)</b>      |  |   | <b>79,304.27</b>                  | <b>78,109.68</b>                  |

**Note 31.1 : Details of provision for Gratuity and leave encashment**

(Rupees in Lacs)

| Sr. No.              | Particulars                                | Account code | For the year ended March 31, 2024 | For the year ended March 31, 2023 |
|----------------------|--|--------------|-----------------------------------|-----------------------------------|
| 1                    | Gross Provision                            | 75.881       | 1,564.83                          | 1,325.06                          |
| 2                    | Transferred to OCI as income (Note No. 39) |              | (73.86)                           | (115.04)                          |
| <b>Net Provision</b> |  |              | <b>1,490.97</b>                   | <b>1,210.03</b>                   |



**Note 31.2 : Details of Gratuity and leave encashment paid during the year (for PSTCL recruited employees)**

| Sr. No. | Particulars                                | Account code | For the year ended March 31, 2024 | For the year ended March 31, 2023 |
|---------|--|--------------|-----------------------------------|-----------------------------------|
| 1       | Amount paid on account of Gratuity         | 44.161       | 1.66                              | 14.46                             |
| 2       | Amount paid on account of Leave Encashment | 44.162       | 4.92                              | 0.48                              |
|         | <b>Total</b>                               |              | <b>6.58</b>                       | <b>14.94</b>                      |

**Note 31.3 : Employee benefits expenses - Electricity Concession to PSTCL Employees working on deputation from PSPCL**

The employees on deputation from PSPCL are entitled to electricity concession under the provisions of the Transfer Scheme, 2010. As agreed with PSPCL, the total concession availed by the employees of both PSPCL and PSTCL have been apportioned between the two companies in the ratio of average number of employees during the period under report. The share of PSTCL of FY 2023-24 is Rs. 61.02 lac have been accounted for on tentative basis as intimated by PSPCL due to non freezing of their accounts.

**Note 31.4 : Employee benefits expenses - Terminal benefits**

Pursuant to the Punjab Power Sector Reforms Transfer (First Amendment) Scheme 2012, the Terminal Benefit Trust in respect of pension, gratuity and leave encashment shall be progressively funded by Powercom and Transco respectively, in the ratio of 88.64 : 11.36, over a period of 15 financial years commencing from 1st April, 2014. PSERC is not allowing progressive funding to PSTCL on the ground that the tariff regulations of PSERC provides for payment of terminal liabilities on the principle of "Pay as you go" basis. So, no provision has been made on account of PSTCL share for progressive funding as per Punjab Power Sector Reforms Transfer (First Amendment) Scheme 2012. However actual amount paid of Rs. 53705.42 lacs (tentative) being 11.36% of total amount as intimated by PSPCL and Rs. 6.58 lacs paid on account of employee recruited by PSTCL has been taken into account during the year including Rs. 5.33 lacs difference of share of FY 2022-23 between accounted for and final share intimated by PSPCL after the finalization of accounts of PSTCL.

**Note 31.5**

Ind AS-19 is not applicable in respect of employees working in PSTCL on deputation/secondment from PSPCL. However, the share of PSTCL based on Actuarial valuation is yet to be finalized by PSPCL.



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Note 32 : Finance Costs

(Rupees in Lacs)

| Sr. No. | Particulars   | Account code | For the year ended March 31, 2024 | For the year ended March 31, 2023 |
|---------|---|--------------|-----------------------------------|-----------------------------------|
|         | <b>Interest on Loans from :</b>                         |              |                                   |                                   |
| 1       | Rural Electrification Corporation                       | 78.531       | 22874.04                          | 20,456.82                         |
| 2       | NABARD  | 78.541       | 1177.64                           | 1,350.73                          |
| 3       | IREDA   | 78.542       | 521.54                            | 1,513.43                          |
| 4       | Commercial Banks  | 78.551       | 2087.70                           | 3,082.51                          |
| 5       | PFC   | 78.582       | 7069.56                           | 7,441.27                          |
| 6       | Short Term borrowings                                   | 78.700       | 2884.81                           | 2,573.06                          |
| 7       | GPF Trust   | 78.852       | 45.18                             | 97.24                             |
|         | <b>Total (A)</b>  |              | <b>36660.47</b>                   | <b>36,515.05</b>                  |
|         | <b>Other interest &amp; finance charges:</b>            |              |                                   |                                   |
| 8       | Interest on Lease liabilities                           | 78.859       | 82.90                             | 82.21                             |
| 9       | Miscellaneous interest/finance charges                  | Bal. 78      | 30.87                             | 27.99                             |
|         | <b>Total (B)</b>  |              | <b>113.77</b>                     | <b>110.20</b>                     |
|         | <b>Total (A+B)</b>                                      |              | <b>36774.24</b>                   | <b>36,625.25</b>                  |
| 10      | Less : Interest on borrowings against CAPEX capitalized | 78.9         | 2304.07                           | 1,916.66                          |
|         | <b>Net Total</b>  |              | <b>34470.17</b>                   | <b>34,708.60</b>                  |

Note 32.1: The Company is regular in making the payment of Principal and Interest thereon to the Banks, Financial Institutions & other lenders and has not defaulted debt servicing during the year.

Note 33 : Depreciation, Amortization & Impairment Expenses

(Rupees in Lacs)

| Sr. No. | Particulars   | Account Code | For the year ended March 31, 2024 | For the year ended March 31, 2023 |
|---------|---|--------------|-----------------------------------|-----------------------------------|
|         | <b>Depreciation on :</b>  |              |                                   |                                   |
| 1       | Amortization/Depreciation of Right-of-use (ROU) Assets - Land       | 77.110       | 33.14                             | 33.09                             |
| 2       | Buildings   | 77.120       | 808.35                            | 727.58                            |
| 3       | Civil Works   | 77.140       | 64.30                             | 40.62                             |
| 4       | Plant & Machinery   | 77.150       | 17,316.34                         | 16,440.22                         |
| 5       | Lines & Cables  | 77.160       | 15,730.04                         | 15,513.10                         |
| 6       | Vehicles  | 77.171       | 137.30                            | 115.26                            |
|         |   | &173         |                                   |                                   |
| 7       | Furniture & Fixtures  | 77.180       | 23.68                             | 25.03                             |
| 8       | Office Equipment  | 77.190       | 38.00                             | 22.72                             |
| 9       | Amortization of intangible assets                                   | 79.710       | 3.71                              | 2.72                              |
| 10      | Impairment loss   | 77.755       | 246.97                            | 0.00                              |
|         | <b>Total</b>  |              | <b>34,401.83</b>                  | <b>32,920.35</b>                  |
| 11      | Less : (i) Depreciation on assets used for construction capitalized | 77.900       | 35.64                             | 131.52                            |
|         | (ii) Depreciation on fixed assets created through contribution work | 77.910       | 1,385.53                          | 1,213.11                          |
|         | (iii) Depreciation on fixed assets created through Govt. grant      | 77.920       | 344.85                            | 115.64                            |
|         | <b>Net Total</b>  |              | <b>32,635.82</b>                  | <b>31,460.08</b>                  |

Note 34 : Repairs & Maintenance

(Rupees in Lacs)

| Sr. No. | Particulars  | Account code | For the year ended March 31, 2024 | For the year ended March 31, 2023 |
|---------|--|--------------|-----------------------------------|-----------------------------------|
| 1       | Plant and Machinery  |              |                                   |                                   |
|         | - On bays maintained by PGCIL                                  | 74.141       | 174.22                            | 168.32                            |
|         | - Others   | Bal. 74.1    | 3,061.20                          | 2,606.47                          |
| 2       | Buildings  | 74.2         | 257.90                            | 346.51                            |
| 3       | Civil Works  | 74.3         | 112.83                            | 98.63                             |
| 4       | Lines and Cable net works                                      | 74.5         | 572.89                            | 400.95                            |
| 5       | Vehicles   | 74.6         | 45.42                             | 32.16                             |
| 6       | Furniture and Fixtures   | 74.7         | 1.88                              | 1.06                              |
| 7       | Office Equipment   | 74.8         | 2.56                              | 4.24                              |
|         | <b>Total</b>   |              | <b>4,228.90</b>                   | <b>3,658.33</b>                   |
| 8       | Less: R&M expenses for assets used in construction capitalized | 74.9         | 86.79                             | 85.46                             |
|         | <b>Net Total</b>   |              | <b>4,142.11</b>                   | <b>3,572.87</b>                   |





**Note 35 : Administration & General Expenses**

(Rupees in Lacs)

| Sr. No. | Particulars  | Account code      | For the year ended<br>March 31, 2024 | For the year ended<br>March 31, 2023 |
|---------|--|-------------------|--------------------------------------|--------------------------------------|
| 1       | Rent, Rates & Taxes  | 76.102            | 86.66                                | 82.77                                |
| 2       | Insurance  | 76.104            | 4.78                                 | 4.39                                 |
| 3       | Telephone & Postage  | 76.112 to 76.116  | 31.97                                | 31.53                                |
| 4       | Legal Charges  | 76.121            | 42.55                                | 34.95                                |
| 5       | Audit Fees   | 76.122            | 5.16                                 | 5.16                                 |
| 6       | Consultancy/Technical Charges                                  | 76.123            | 6.48                                 | 5.09                                 |
| 7       | Conveyance & Travel Charges                                    | 76.131-143        | 840.11                               | 755.94                               |
| 8       | Fees & Subscription  | 76.129 & 76.151   | 51.51                                | 57.05                                |
| 9       | Books & Periodicals  | 76.152            | 0.25                                 | 0.29                                 |
| 10      | Printing & Stationery  | 76.153            | 39.66                                | 31.06                                |
| 11      | Electricity/Water Charges                                      | 76.158 & 76.160   | 1,557.76                             | 1,488.00                             |
| 12      | Expenses on Training   | 76.167            | 34.03                                | 49.73                                |
| 13      | Hospitality  | 76.171, 181 & 189 | 12.08                                | 11.74                                |
| 14      | Miscellaneous Expenses   | 76.190            | 167.60                               | 195.97                               |
| 15      | Other Expenses   | Bal. 76.1         | 27.30                                | 28.79                                |
| 16      | Material related expenses                                      | 76.2              | 265.92                               | 381.11                               |
|         | <b>Total</b>   |                   | <b>3,173.82</b>                      | <b>3,163.58</b>                      |
| 17      | Less: A&G expenses for assets used in construction capitalized | 76.9              | 408.88                               | 403.87                               |
|         | <b>Net Total</b>   |                   | <b>2,764.95</b>                      | <b>2,759.71</b>                      |

**Note 35.1 : Administration & General Expenses - Details of remuneration to Statutory Auditors (excluding G.S.T.)**

(Rupees in Lacs)

| Sr. No. | Particulars          | For the year ended<br>March 31, 2024 | For the year ended<br>March 31, 2023 |
|---------|----------------------|--------------------------------------|--------------------------------------|
|         | <b>As an Auditor</b> |                                      |                                      |
| i       | Tax Audit Fee        | 0.66                                 | 0.66                                 |
| ii      | Statutory Audit Fees | 3.50                                 | 3.50                                 |

**Note 36 : ULDC Charges**

(Rupees in Lacs)

| Sr. No. | Particulars                   | Account Code | For the year ended<br>March 31, 2024 | For the year ended<br>March 31, 2023 |
|---------|-------------------------------|--------------|--------------------------------------|--------------------------------------|
| 1       | ULDC Charges - SLDC own share | 70.501       | 1,378.01                             | 568.19                               |
| 2       | ULDC Charges - BBMB share     | 70.502       | 78.09                                | 212.12                               |
| 3       | NRLDC fees and charges        | 70.504       | 467.52                               | 471.98                               |
|         | <b>Total</b>                  |              | <b>1,923.61</b>                      | <b>1,252.29</b>                      |



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**Note 37 : Other Expenses/Debits**

*(Rupees in Lacs)*

| Sr. No. | Particulars  | Account Code | For the year ended March 31, 2024 | For the year ended March 31, 2023 |
|---------|--|--------------|-----------------------------------|-----------------------------------|
| 1       | Provision for value of obsolescence of stores        | 79.471       | 0.08                              | 296.37                            |
| 2       | Provision for doubtful dues from employees/suppliers | 79.482       | 40.20                             | 316.24                            |
| 3       | Provision for losses under investigation             | 79.483       | 35.41                             | 2.72                              |
| 4       | Sundry debits written off                            | 79.571       | 172.33                            | 122.93                            |
|         | <b>Total</b>   |              | <b>248.03</b>                     | <b>738.26</b>                     |

**Note 38 : CSR Expenses**

*(Rupees in Lacs)*

| Sr. No. | Particulars  | Account code | For the year ended March 31, 2024 | For the year ended March 31, 2023 |
|---------|--------------|--------------|-----------------------------------|-----------------------------------|
| 1       | CSR Expenses | 76.302       | 222.80                            | 131.15                            |
|         | <b>Total</b> |              | <b>222.80</b>                     | <b>131.15</b>                     |

**Note 39: Other Comprehensive Income**

*(Rupees in Lacs)*

| Sr. No. | Particulars  | Account code | For the year ended March 31, 2024 | For the year ended March 31, 2023 |
|---------|--|--------------|-----------------------------------|-----------------------------------|
| 1       | Items that will not be reclassified to Profit or Loss - Remeasurement of Actuarial | 75.881       | (73.86)                           | (115.04)                          |
|         | <b>Total</b>   |              | <b>(73.86)</b>                    | <b>(115.04)</b>                   |



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40 Disclosure in respect of Indian Accounting Standard (Ind AS)-37 "Provisions, Contingent Liabilities and Contingent Assets"

(a) Provisions

(Rupees in Lacs)

| Sr. No. | Particulars  | GH                | Opening balance as at April 1, 2023 | Additions/ Transfers during the year | Utilization during the year | Written-back during the year | Closing balance as at March 31, 2024 |
|---------|--|-------------------|-------------------------------------|--------------------------------------|-----------------------------|------------------------------|--------------------------------------|
| i       | Provision for Leave Encashment   | 44.162            | 3,374.91                            | 577.74                               | 1.66                        |                              | 3,951.00                             |
| ii      | Provision for Gratuity   | 44.161            | 2,133.35                            | 987.09                               | 4.92                        |                              | 3,115.52                             |
| iii     | Provision for value of obsolescence of stores  | 22.907/<br>22.905 | 297.32                              | 0.08                                 |                             | 284.23                       | 13.17                                |
| iv      | Provision for losses under investigation & stock shortage/doubtful recoveries from employees/suppliers | 28.951            | 412.70                              | 180.06                               |                             | 82.33                        | 510.43                               |
| v       | Provision for doubtful dues from consumers   | 23.900            | 2.53                                |                                      |                             | 2.53                         | -                                    |
|         | <b>Total</b>   |                   | <b>6,220.82</b>                     | <b>1,744.97</b>                      | <b>6.58</b>                 | <b>369.10</b>                | <b>7,590.12</b>                      |

(b) Contingent Liabilities:

(Rupees in Lacs)

| Particulars   | March 31, 2024  | March 31, 2023  |
|---|-----------------|-----------------|
| Pending court cases - land acquisition for setting up transmission lines/Sub stations | 1.00            | 1.00            |
| - Others  | 11.13           | 18.10           |
| Arbitration cases   | -               | 133.47          |
| Service Matter cases  | 6.68            | -               |
| Entry tax* /Sales tax   | 3,816.93        | 3,816.93        |
| GST matters** (Service Tax related contingent liability)                              | 150.00          | 150.00          |
| Other Contingent Liabilities ***  | 320.32          | 320.32          |
| <b>Total</b>  | <b>4,306.07</b> | <b>4,439.82</b> |

\* Contingent liability of Entry tax/Sales tax is disputed tax liability levied by Govt. of Punjab, Department of Excise & Taxation and subsequently exempted vide notification dated October 4, 2013. This amount of Entry tax which relates to period prior for exemption notification has not deposited by corporation. The matter is pending with Punjab and Haryana High Court.

\*\* A show cause notice has been issued on 26.05.2020 by the office of Directorate General of GST Intelligence, Ludhiana for payment of service tax of Rs. 1.50 crore on the guarantee fee paid in March 2017 on reverse charge basis and its related dues i.e. interest under section 75 @ 15% p.a. from April 2017 to date and penalty under section 77(2) and 78(1) of Finance Act, 1995. Competent Authority has decided to contest the liability.

\*\*\* Bills received from PGCIL - an appeal against CERC order dated 21.11.2019 in petition no. 158/TT/2018 has been filed by PSTCL before APTEL, New Delhi. The appeal was disposed off vide APTEL order dated 15.09.2022 in favour of PSTCL setting aside the liability put on PSTCL to pay for the transmission charges. PGCIL filed new appeal no. D.1948 of 2023 before supreme court. Case is under consideration by Supreme Court of India.

(c) **Contingent Assets:** Corporation is in possession of Bank Guarantee from supplier/contractors etc. for successful completion of the contract/warranty period amounting to Rs. 8456.45 lacs as on 31.03.2024 and Rs. 5954.24 lacs as on 31.03.2023.

41. Capital Commitments

Estimated amount of contracts remaining to be executed on capital account is Rs. 791.17 Crores on March 31, 2024 and Rs. 538.92 Crores on March 31, 2023.



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42 Fair value of financial assets and financial liabilities measured at amortized cost (Rupees in Lacs)

| Particulars                                       | March 31, 2024     |                    | March 31, 2023     |                    |
|---|--------------------|--------------------|--------------------|--------------------|
|   | Carrying Amount    | Fair value         | Carrying Amount    | Fair value         |
| <b>Financial Assets:</b>                          |                    |                    |                    |                    |
| <b>Non-current:</b>                               |                    |                    |                    |                    |
| Other Financial Assets *                          | 53.52              | 53.52              | 43.52              | 43.52              |
| <b>Current :</b>                                  |                    |                    |                    |                    |
| Trader Receivables                                | 51,092.33          | 51,092.33          | 51,800.86          | 51,800.86          |
| Cash and cash equivalents                         | 272.44             | 272.44             | 474.28             | 474.28             |
| Other Bank Balances                               | 69.36              | 69.36              | 82.68              | 82.68              |
| Other Financial Assets                            | 363.04             | 363.04             | 297.81             | 297.81             |
| <b>Total Financial Assets</b>                     | <b>51,850.69</b>   | <b>51,850.69</b>   | <b>52,699.14</b>   | <b>52,699.14</b>   |
| <b>Financial Liabilities:</b>                     |                    |                    |                    |                    |
| <b>Non-current:</b>                               |                    |                    |                    |                    |
| Long term borrowings                              | 3,35,315.68        | 3,35,263.48        | 3,05,812.80        | 3,05,728.56        |
| Lease Liabilities - for Right-of-use (ROU) - Land | 727.12             | 727.12             | 720.93             | 720.93             |
| <b>Current:</b>                                   |                    |                    |                    |                    |
| Borrowings  | 96,387.28          | 96,387.28          | 1,07,835.89        | 1,07,835.89        |
| Lease Liabilities - for Right-of-use (ROU) - Land | 76.42              | 76.42              | 76.42              | 76.42              |
| Other Financial Liabilities                       | 20,362.01          | 20,362.01          | 34,823.66          | 34,823.66          |
| <b>Total</b>                                      | <b>4,52,868.51</b> | <b>4,52,816.32</b> | <b>4,49,269.71</b> | <b>4,49,185.46</b> |

\*As no recovery period/ schedule is defined for these recoveries, So no discounting has been done in respect of amount recoverable from staff and other receivables reflected under non current financial assets.

42.1 (i) The carrying amount of current financial instruments such as trade receivables, other assets, cash and cash equivalents and other liabilities are considered to be the same as their fair values, due to their short-term nature.

(ii) The carrying amount of non-current financial liabilities i.e. long term borrowings except loan from PSPCL (11KV-VCB) which is interest free, are financed at competitive interest rate. Hence carrying value are considered to be the same as their fair values.

(iii) Please refer Note 17.2 for discounting of PSPCL (11KV - VCB) loan.

43 Disclosures in respect of Ind AS 107 - Financial Instruments

**Financial Instruments by Categories**

(a) The carrying value and fair value of financial instruments by categories for the year ended 31.03.2024.

| Particulars                                       | Total carrying value as at March 31, 2024 | Financial assets/ liabilities at FVTPL as at March 31, 2024 | Financial assets/ liabilities at fair value through OCI as at March 31, 2024 | <span style="float: right;">(Rupees in Lacs)</span> |                                       |
|---|---|---|--|---|---------------------------------------|
|   |   |   |  | Amortized cost as at March 31, 2024                 | Total fair value as at March 31, 2024 |
| <b>Financial Assets:</b>                          |   |   |  |   |                                       |
| <b>Non-current:</b>                               |   |   |  |   |                                       |
| Other Financial Assets                            | 53.52                                     | -   | -  | 53.52   | 53.52                                 |
| <b>Current :</b>                                  |   |   |  |   |                                       |
| Trader Receivables                                | 51,092.33                                 | -   | -  | 51,092.33   | 51,092.33                             |
| Cash and cash equivalents                         | 272.44                                    | -   | -  | 272.44  | 272.44                                |
| Other Bank Balances                               | 69.36                                     | -   | -  | 69.36   | 69.36                                 |
| Other Financial Assets                            | 363.04                                    | -   | -  | 363.04  | 363.04                                |
| <b>Total</b>                                      | <b>51,850.69</b>                          | <b>-</b>  | <b>-</b>   | <b>51,850.69</b>                                    | <b>51,850.69</b>                      |
| <b>Financial Liabilities:</b>                     |   |   |  |   |                                       |
| <b>Non-current:</b>                               |   |   |  |   |                                       |
| Long term borrowings                              | 3,35,315.68                               | -   | -  | 3,35,315.68   | 3,35,263.48                           |
| Lease Liabilities - for Right-of-use (ROU) - Land | 727.12                                    | -   | -  | 727.12  | 727.12                                |
| <b>Current:</b>                                   |   |   |  |   |                                       |
| Borrowings  | 96,387.28                                 | -   | -  | 96,387.28   | 96,387.28                             |
| Lease Liabilities - for Right-of-use (ROU) - Land | 76.42                                     | -   | -  | 76.42   | 76.42                                 |
| Other Financial Liabilities                       | 20,362.01                                 | -   | -  | 20,362.01   | 20,362.01                             |
| <b>Total</b>                                      | <b>4,52,868.51</b>                        | <b>-</b>  | <b>-</b>   | <b>4,52,868.51</b>                                  | <b>4,52,816.32</b>                    |

(b) The carrying value and fair value of financial instruments by categories for the year ended 31.03.2023

(Rupees in Lacs)

| Particulars                                       | Total carrying value as at March 31, 2023 | Financial assets/liabilities at FVTPL as at March 31, 2023 | Financial assets/liabilities at fair value through OCI as at March 31, 2023 | Amortized cost as at March 31, 2023 | Total fair value as at March 31, 2023 |
|---|---|--|---|-------------------------------------|---------------------------------------|
| <b>Financial Assets:</b>                          |   |  |   |                                     |                                       |
| <b>Non-current:</b>                               |   |  |   |                                     |                                       |
| Other Financial Assets                            | 43.52                                     | -  | -   | 43.52                               | 43.52                                 |
| <b>Current :</b>                                  |   |  |   |                                     |                                       |
| Trader Receivables                                | 51,800.86                                 | -  | -   | 51,800.86                           | 51,800.86                             |
| Cash and cash equivalents                         | 474.28                                    | -  | -   | 474.28                              | 474.28                                |
| Other Bank Balances                               | 82.68                                     | -  | -   | 82.68                               | 82.68                                 |
| Other Financial Assets                            | 297.81                                    | -  | -   | 297.81                              | 297.81                                |
| <b>Total</b>                                      | <b>52,699.14</b>                          | <b>-</b>   | <b>-</b>  | <b>52,699.14</b>                    | <b>52,699.14</b>                      |
| <b>Financial Liabilities:</b>                     |   |  |   |                                     |                                       |
| <b>Non-current:</b>                               |   |  |   |                                     |                                       |
| Long term borrowings                              | 3,05,812.80                               | -  | -   | 3,05,812.80                         | 3,05,728.56                           |
| Lease Liabilities - for Right-of-use (ROU) - Land | 720.93                                    | -  | -   | 720.93                              | 720.93                                |
| <b>Current:</b>                                   |   |  |   |                                     |                                       |
| Borrowings  | 1,07,835.89                               | -  | -   | 1,07,835.89                         | 1,07,835.89                           |
| Lease Liabilities - for Right-of-use (ROU) - Land | 76.42                                     | -  | -   | 76.42                               | 76.42                                 |
| Other Financial Liabilities                       | 34,823.66                                 | -  | -   | 34,823.66                           | 34,823.66                             |
| <b>Total</b>                                      | <b>4,49,269.71</b>                        | <b>-</b>   | <b>-</b>  | <b>4,49,269.71</b>                  | <b>4,49,185.46</b>                    |

#### 44 Fair Value Hierarchy

- Level 1 - Level 1 hierarchy includes financial instruments measured using quoted prices (unadjusted) in active markets.
- Level 2 - Level 2 hierarchy includes financial instruments measured using inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).
- Level 3 - Level 3 hierarchy includes financial instruments measured using inputs that are not based on observable market data (unobservable inputs).

The following table present fair value hierarchy of assets and liabilities measured at fair value

(Rupees in Lacs)

| Particulars  | March 31, 2024                              | March 31, 2023                              |
|--|---|---|
| <b>Financial Liabilities at fair Value : Loan from PSPCL (11KV_VCB)*</b> |   |   |
| Level 1  | -   | -   |
| Level 2  | -   | -   |
| Level 3  | 232.54                                      | 295.40                                      |
| <b>Total</b>   | <b>232.54</b>                               | <b>295.40</b>                               |
| Valuation Technique and key inputs                                       | DCF   | DCF   |
| Significant unobservable inputs  | Interest rate of similar loan (i.e. 10.85%) | Interest rate of similar loan (i.e. 10.85%) |

\* Interest free loan received from PSPCL. Loan is shown at its fair value and remaining amount appeared in Deferred Income under non current liabilities using (DCF) Valuation technique and key inputs.

#### 45 Financial risk management

Financial risk factors

The Company's activities expose it to a variety of financial risks: market risk, credit risk and liquidity risk. The Company's primary focus is to foresee the unpredictability of financial markets and seek to minimize potential adverse effects on its financial performance.

| Risk                       | Exposure arising from   | Measurement                      | Remarks  |
|----------------------------|---|----------------------------------|--|
| Market risk- Interest rate | Long term borrowings at variable rate of interest                   | Sensitivity analysis             | The Company has not taken any measure to avoid risk arising from interest rate. Since company is able to obtain finance at competitive interest rate |
| Credit risk                | Cash and cash equivalent, trade receivables, financial instruments. | Ageing analysis<br>Credit rating | Majority of receivable are from Government undertaking. They are unsecured but considered good.  |
| Liquidity risk             | Borrowings and other liabilities                                    | Rolling cash flow forecasts      | Maintaining adequate cash and cash equivalent.   |



*Handwritten signature/initials*

**a) Market Risk**

**Interest rate risk**

The company's main interest rate risk arise from long term borrowings with variable rates, which expose the company to cash flow interest rate risk. Company's borrowings are denominated in INR currency during March 31, 2024 and March 31, 2023.

The exposure of company's borrowings to interest rate changes at the end of reporting period are as follows:

| Particulars              | (Rupees in Lacs)   |                    |
|--------------------------|--------------------|--------------------|
|                          | March 31, 2024     | March 31, 2023     |
| Variable rate borrowings | 3,88,124.58        | 3,73,102.88        |
| Fixed rate borrowings    | 11,736.15          | 13,617.82          |
| <b>Total borrowings</b>  | <b>3,99,860.73</b> | <b>3,86,720.70</b> |

**Sensitivity**

Profit or loss is sensitive to higher/lower expense from borrowings as a result of change in interest rates. The table summarizes the impact of increase/decrease in interest rates on Profit or loss.

| Particulars                               | (Rupees in Lacs)           |                |
|---|----------------------------|----------------|
|   | Impact on profit after tax |                |
|   | March 31, 2024             | March 31, 2023 |
| Interest rates- increase by 50 basis Pts. | (1,940.62)                 | (1,890.01)     |
| Interest rates- decrease by 50 basis Pts. | 1,940.62                   | 1,890.01       |

**b) Credit Risk**

Credit risk refers to the risk of default on its obligation by the counterparty resulting in a financial loss. The maximum exposure to the credit risk at the reporting date is primarily from trade receivables and unbilled revenue. Accordingly, credit risk from trade receivables has been separately evaluated from all other financial assets in the following paragraphs.

**i) Trade Receivables**

The company has outstanding trade receivables amounting to Rs. 51,092.33 lac (March 31, 2024) and Rs. 51,803.39 lac (March 31, 2023). Trade receivables are typically unsecured and are derived from revenue earned from customers.

**Credit risk exposure**

An analysis of age of trade receivables at each reporting date is summarized as follows:

| Particulars                   | March 31, 2024   |            | March 31, 2023   |            |
|-------------------------------|------------------|------------|------------------|------------|
|                               | Gross Amount     | Impairment | Gross Amount     | Impairment |
| Not due                       | 39,508.69        | -          | 49,316.16        | -          |
| Past due less than six months | 9,134.64         | -          | 35.70            | -          |
| Past due more than six months | 2,449.00         | -          | 2,451.53         | -          |
| <b>Total</b>                  | <b>51,092.33</b> | <b>-</b>   | <b>51,803.39</b> | <b>-</b>   |

Trade receivables are impaired when recoverability is considered doubtful based on the recovery analysis performed by the company for individual trade receivables. The company considers that all the above financial assets that are not impaired and past due for each reporting dates under review are of good credit quality.

The company does not hold any collateral or other enhancements to cover its credit risks associated with its financial assets.

**ii) Other financial assets**

The Company held cash and cash equivalents of Rs. 272.44 lac March 31, 2024 and Rs. 474.28 lac March 31, 2023. The cash and cash equivalents are held with public sector banks and high rated private sector banks and do not have any significant credit risk.

**c) Liquidity Risk**

The company's principal sources of liquidity are cash and cash equivalents, cash generated from operations.

Company manages its liquidity needs by continuously monitoring cash inflows and by maintaining adequate cash and cash equivalents. Net cash requirements are compared to available cash in order to determine any shortfalls.

Short term liquidity requirements consists mainly of sundry creditors, expense payable, other payable arising during the normal course of business as at each reporting date. Company maintains a sufficient balance in cash and cash equivalents to meet its short term liquidity requirements.

Company assess long term liquidity requirements on a periodical basis and manage them through internal accruals.

The table below provides details regarding the contractual maturities of non-derivative financial liabilities. The amount disclosed in the table is the contractual undiscounted cash flows. The table includes both principal & interest cash flows.

| Particulars                 | (Rupees in Lacs)   |                    |                    |                    | Total              |
|-----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                             | Less than 6 months | 6 months to 1 year | 1-5 years          | More than 5 years  |                    |
| <b>As at March 31, 2024</b> |                    |                    |                    |                    |                    |
| Short Term Borrowing        | 31,557.50          | 5,000.00           | -                  | -                  | 36,557.50          |
| Long Term Borrowing         | 29,874.66          | 30,167.82          | 2,07,888.26        | 1,27,214.72        | 3,95,145.46        |
| Security Deposit            | 457.58             | 1,827.43           | -                  | -                  | 2,285.01           |
| Other financial liability   | -                  | 18,077.00          | -                  | -                  | 18,077.00          |
| <b>Total</b>                | <b>61,889.73</b>   | <b>55,072.25</b>   | <b>2,07,888.26</b> | <b>1,27,214.72</b> | <b>4,52,064.97</b> |
| <b>As at March 31, 2023</b> |                    |                    |                    |                    |                    |
| Short Term Borrowing        | 26,548.35          | 10,000.00          | -                  | -                  | 36,548.35          |
| Long Term Borrowing         | 38,662.16          | 33,225.39          | 1,94,469.06        | 1,11,352.74        | 3,77,190.33        |
| Security Deposit            | 398.81             | 1,778.34           | -                  | -                  | 2,177.20           |
| Other financial liability   | -                  | 32,646.46          | -                  | -                  | 32,646.46          |
| <b>Total</b>                | <b>65,009.31</b>   | <b>77,650.24</b>   | <b>1,94,469.06</b> | <b>1,11,352.74</b> | <b>4,48,472.35</b> |

\*The above figures are shown at their original carrying amount excluding Ind AS Adjustment.



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**46 Capital Management**

**Risk Management:**

The Company's objectives when managing capital are to:

1. Safeguard their ability to continue as a going concern, so that they can continue to provide returns for shareholders and benefits to other stakeholders, and
2. Maintain an optimal capital structure to reduce the cost of capital.

Consistent with others in the Industry, the Company monitors capital on the basis of following ratio:

Net Debt (Total Borrowings) divided by  
Total 'Equity' as shown in the Balance Sheet

The debt-equity ratio of the Company is as follows :

| Particulars                        | (Rupees in Lacs)     |                      |
|------------------------------------|----------------------|----------------------|
|                                    | As at March 31, 2024 | As at March 31, 2023 |
| Long term debt                     | 3,95,093.27          | 3,77,016.10          |
| Equity (including Capital Reserve) | 3,21,287.39          | 3,15,153.52          |
| <b>Debt-Equity Ratio</b>           | <b>1.23</b>          | <b>1.20</b>          |

**47 Disclosure in respect of Indian Accounting Standard (Ind AS)-23 "Borrowing Costs"**

The amount capitalized with Property, Plant & Equipment's as borrowing cost is Rs. 2304.07 lac & Rs. 1916.66 lac for the year ended March 31, 2024 & March 31, 2023 respectively on the basis of Weighted Average method as capitalization rate 8.52% and 8.69% respectively, as per policy of borrowing cost as mentioned in significant accounting policies.

**48 Disclosure in respect of Indian Accounting Standard (Ind AS)-36 "Impairment of assets"**

The company has assessed there is no impairment of Fixed Assets being classified under major heads such as Land, Building, Plant and Machinery, Lines & Cables. In case of Assets not in use - Damaged/Unrepairable impairment loss of Rs. 246.97 lacs and Rs. Nil lacs has recognised in March 2024 and March 2023 respectively.

**49 Disclosure in respect of Indian Accounting standard (Ind AS) 116 "Leases"**

As lessee

● **Maturity analysis of lease liabilities**

| Maturity analysis - contractual undiscounted cash flows | (Rupees in Lacs)                  |                                   |
|---|-----------------------------------|-----------------------------------|
|   | For the year ended March 31, 2024 | For the year ended March 31, 2023 |
| Less than one year                                      | 76.42                             | 76.42                             |
| One to five years                                       | 344.67                            | 329.62                            |
| More than five years                                    | 1,601.18                          | 1,653.66                          |
| <b>Total</b>  | <b>2,022.28</b>                   | <b>2,099.70</b>                   |

● **Total discounted lease liabilities (discount rate 10.75%) at 31st March 2024**

| Lease liabilities included in the statement of financial position at 31st March 2024 | (Rupees in Lacs)                  |                                   |
|--|-----------------------------------|-----------------------------------|
|  | For the year ended March 31, 2024 | For the year ended March 31, 2023 |
| Current  | 76.42                             | 76.42                             |
| Non-Current  | 727.12                            | 720.93                            |
| <b>Total</b>   | <b>803.55</b>                     | <b>797.35</b>                     |

**50 Disclosure in respect of Indian Accounting standard (Ind AS)-10B "Operating Segments"**

Based on the "management approach" as defined in Ind AS 10B, the Chief Operating Decision Maker (CODM) evaluates the performance and allocates resources based on an analysis of various performance indicators by business segments.

**50.1 Entity-Wide Disclosures-**

**1. Information about major customers**

| Customer Name                          | (Rupees in Lacs) |                |
|--|------------------|----------------|
|  | March 31, 2024   | March 31, 2023 |
| Punjab State Power Corporation Limited | 1,56,828.00      | 1,59,009.00    |

There is only one customer which contribute more than 10% of entity revenue.

**2. Geographical Information**

Revenue from external customers by location of operations and information about its non current assets\* by location of assets are as follows:

| Particulars    | Revenue from external customers |                    | Non current Assets* |                    |
|----------------|---------------------------------|--------------------|---------------------|--------------------|
|                | March 31, 2024                  | March 31, 2023     | March 31, 2024      | March 31, 2023     |
| India (Punjab) | 1,57,372.42                     | 1,59,442.54        | 7,81,530.88         | 7,63,227.06        |
| <b>Total</b>   | <b>1,57,372.42</b>              | <b>1,59,442.54</b> | <b>7,81,530.88</b>  | <b>7,63,227.06</b> |

\* Non-current assets for this purpose consists of Property, Plant & Equipment, Intangible assets, Assets held for sale and Capital work in progress.

**3. Revenue from major products**

Revenue from external customers for each product and service are as follow:-

| Particulars                            | (Rupees in Lacs)   |                    |
|--|--------------------|--------------------|
|  | March 31, 2024     | March 31, 2023     |
| Punjab State Power Corporation Limited | 1,56,828.00        | 1,59,009.00        |
| <b>Total</b>                           | <b>1,56,828.00</b> | <b>1,59,009.00</b> |



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51 Disclosure in respect of Indian Accounting Standard (Ind AS)-19 "Employee Benefits"

General description of various defined employee's benefits schemes are as under:

Employees recruited by PSTCL covered under the NPS scheme.

**Gratuity and Leave Encashment**

**1 Summary of membership data**

| Particulars  | Gratuity       |                | Leave encashment |                |
|--|----------------|----------------|------------------|----------------|
|  | March 31, 2024 | March 31, 2023 | March 31, 2024   | March 31, 2023 |
| Numbers of employees                               | 1734           | 1536           | 1734             | 1536           |
| Total Monthly Salary (in lacs)                     | 901.43         | 779.25         | 901.43           | 779.25         |
| Total Monthly Salary for leave availment (in lacs) |                | -              | 1084.53          | 779.25         |
| Average Past Service (Years)                       | 5.55           | 5.25           | 5.55             | 5.25           |
| Average Age (Years)                                | 33.32          | 32.82          | 33.32            | 32.82          |
| Average remaining working life (Years)             | 26.68          | 25.32          | 26.68            | 25.32          |
| Leave balance considered on valuation date         |                | -              | 219250           | 183954         |
| Weighted average duration of PBO                   | 19.26          | 19.54          | 19.26            | 19.54          |
| Average accumulated leave per employees (days)     |                | -              | 126              | 120            |

**2 Actuarial Assumptions**

**a) Economic Assumptions**

| Particulars            | Gratuity       |                | Leave encashment |                |
|------------------------|----------------|----------------|------------------|----------------|
|                        | March 31, 2024 | March 31, 2023 | March 31, 2024   | March 31, 2023 |
| Discounting Rate       | 7.22%          | 7.39%          | 7.22%            | 7.39%          |
| Future Salary Increase | 6.00%          | 6.00%          | 6.00%            | 6.00%          |

**b) Demographic Assumptions**

| Particulars   | Gratuity   |  | Leave  |  |
|---|--|--|--|--|
|   | March 31, 2024   | March 31, 2023                         | March 31, 2024   | March 31, 2023                         |
| Retirement Age (Years)                                | Class IV - 60 Yrs.<br>Others - 58 Yrs.<br>Director - 65Yrs | Class IV - 60 Yrs.<br>Others - 58 Yrs. | Class IV - 60 Yrs.<br>Others - 58 Yrs.<br>Director - 65Yrs | Class IV - 60 Yrs.<br>Others - 58 Yrs. |
| Mortality rates inclusive of provision for disability | 100% of IALM (2012-14)                                     | 100% of IALM (2012-14)                 | 100% of IALM (2012-14)                                     | 100% of IALM (2012-14)                 |
| Attrition at Ages                                     | Withdrawal Rate (%)  | Withdrawal Rate (%)                    | Withdrawal Rate (%)  | Withdrawal Rate (%)                    |
| Less than 50 Years                                    | 1.00%  | 1.00%                                  | 1.00%  | 1.00%                                  |
| Above 50 Years  | 2.00%  | 2.00%                                  | 2.00%  | 2.00%                                  |
| Leave   | -  | -                                      | 219250   | 183954                                 |
| Leave availment Rate                                  | -  | -                                      | 2.50%  | 2.50%                                  |
| Leave lapse rate while in service                     | -  | -                                      | Nil  | Nil                                    |
| Leave lapse rate on exit                              | -  | -                                      | Nil  | Nil                                    |
| Leave encashment rate while in service                | -  | -                                      | Nil  | Nil                                    |

**3 Actuarial Method:**

**Projected Unit Credit Actuarial Method**

**4 Scale of Benefits**

| Particulars  | Gratuity   | Leave                             |
|--|--|-----------------------------------|
| Salary for calculation of gratuity                 | Last drawn qualifying salary   | Last drawn qualifying salary      |
| Vesting period                                     | 5 years of service   | NIL                               |
| Benefits on normal retirement                      | As per Gratuity rules applicable to State Government Employees (CSR Rules)                               | Actual accumulation               |
| Benefit on early retirement/withdrawal/resignation | Same as normal retirement benefit based on service upto the date of exit.                                | Same as normal retirement benefit |
| Benefits on death in service                       | Same as normal retirement benefit based on service upto the date of death & no vesting conditions apply. | Same as normal retirement benefit |
| Limit  | 20.00 lacs   | -                                 |
| Benefits   |  |                                   |
| 1. Yearly accrual                                  | -  | 22.81 days                        |
| 2. Maximum accumulation                            | -  | 450 days                          |
| 3. Total Leave Days                                | -  | 2,19,250                          |
| 4. Availment in service (compensated absence)      | -  | Yes                               |
| 5. Leave encashment in service                     | -  | No                                |
| 6. Leave encashment on exit                        | -  | Yes                               |
| 7. Month to be treated as                          | -  | 30 days                           |
| 8. Lapse   | -  | Yes (More than 450 Days)          |

**5 Plan Liability**

(Rupees in Lacs)

| Particulars   | Gratuity       |                | Leave          |                |
|---|----------------|----------------|----------------|----------------|
|   | March 31, 2024 | March 31, 2023 | March 31, 2024 | March 31, 2023 |
| Present value of obligation as at the end of the period | 2,709.43       | 2,133.35       | 4,357.08       | 3,374.91       |



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**6 Service Cost** (Rupees in Lacs)

| Particulars  | Gratuity       |                | Leave          |                |
|--|----------------|----------------|----------------|----------------|
|  | March 31, 2024 | March 31, 2023 | March 31, 2024 | March 31, 2023 |
| Current Service cost                                 | 346.23         | 282.41         | 561.25         | 452.00         |
| Past Service cost including curtailment Gains/Losses | -              | -              | -              | -              |
| Gains or Losses on Non routine settlements           | -              | -              | -              | -              |
| <b>Total Service Cost</b>                            | <b>346.23</b>  | <b>282.41</b>  | <b>561.25</b>  | <b>452.00</b>  |

**7 Net Interest Cost** (Rupees in Lacs)

| Particulars                                 | Gratuity       |                | Leave          |                |
|---|----------------|----------------|----------------|----------------|
|   | March 31, 2024 | March 31, 2023 | March 31, 2024 | March 31, 2023 |
| Interest cost on defined benefit obligation | 157.65         | 117.26         | 249.41         | 184.17         |
| Interest income on Plan Assets              | -              | -              | -              | -              |
| <b>Net Interest cost (Income)</b>           | <b>157.65</b>  | <b>117.26</b>  | <b>249.41</b>  | <b>184.17</b>  |

**8 Change in Benefit Obligation** (Rupees in Lacs)

| Particulars   | Gratuity        |                 | Leave           |                 |
|---|-----------------|-----------------|-----------------|-----------------|
|   | March 31, 2024  | March 31, 2023  | March 31, 2024  | March 31, 2023  |
| Present value of obligation as at the beginning of the period | 2,133.35        | 1,633.11        | 3,374.91        | 2,565.04        |
| Acquisition adjustment  | -               | -               | -               | -               |
| Interest cost   | 157.65          | 117.26          | 249.41          | 184.17          |
| Service cost  | 346.23          | 282.41          | 561.25          | 452.00          |
| Past service cost including curtailment Gains/Losses          | -               | -               | -               | -               |
| Benefits Paid   | (1.66)          | (14.46)         | (4.92)          | (0.48)          |
| <b>Total Actuarial (Gain)/Loss on obligation</b>              | <b>73.86</b>    | <b>115.04</b>   | <b>176.43</b>   | <b>174.19</b>   |
| Present value of obligation as at the end of the period       | <b>2,709.43</b> | <b>2,133.35</b> | <b>4,357.08</b> | <b>3,374.91</b> |

**9 Bifurcation of Actuarial Gain/Loss on obligation** (Rupees in Lacs)

| Particulars  | Gratuity       |                | Leave          |                |
|--|----------------|----------------|----------------|----------------|
|  | March 31, 2024 | March 31, 2023 | March 31, 2024 | March 31, 2023 |
| Actuarial (Gain)/Loss on arising from change in Demographic Assumption | -              | -              | -              | -              |
| Actuarial (Gain)/Loss on arising from change in Financial Assumption   | 69.61          | (70.81)        | 121.90         | (123.06)       |
| Actuarial (Gain)/Loss on arising from Experience Adjustment            | 4.25           | 185.85         | 54.53          | 297.25         |
| <b>Total Actuarial (Gain)/Loss on obligation</b>                       | <b>73.86</b>   | <b>115.04</b>  | <b>176.43</b>  | <b>174.19</b>  |

**10 Actuarial Gain/Loss on Plan Asset** (Rupees in Lacs)

| Particulars  | Gratuity       |                | Leave          |                |
|--|----------------|----------------|----------------|----------------|
|  | March 31, 2024 | March 31, 2023 | March 31, 2024 | March 31, 2023 |
| Expected Interest Income                           | -              | -              | -              | -              |
| Actual Income on Plan Asset                        | -              | -              | -              | -              |
| <b>Actuarial Gain/(Loss) for the year on Asset</b> | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       |

**11 Balance Sheet and related analysis** (Rupees in Lacs)

| Particulars  | Gratuity          |                   | Leave             |                   |
|--|-------------------|-------------------|-------------------|-------------------|
|  | March 31, 2024    | March 31, 2023    | March 31, 2024    | March 31, 2023    |
| Present value of the obligation at end                 | 2,709.43          | 2,133.35          | 4,357.08          | 3,374.91          |
| Fair value of Plan Assets                              | -                 | -                 | -                 | -                 |
| <b>Unfunded (Liability)/Provision in Balance Sheet</b> | <b>(2,709.43)</b> | <b>(2,133.35)</b> | <b>(4,357.08)</b> | <b>(3,374.91)</b> |

**12 The amounts recognized in the income statement** (Rupees in Lacs)

| Particulars  | Gratuity       |                | Leave          |                |
|--|----------------|----------------|----------------|----------------|
|  | March 31, 2024 | March 31, 2023 | March 31, 2024 | March 31, 2023 |
| Total service cost                                 | 346.23         | 282.41         | 561.25         | 452.00         |
| Net interest cost                                  | 157.65         | 117.26         | 249.41         | 184.17         |
| Net actuarial (gain)/loss recognized in the period | -              | -              | 176.43         | 174.19         |
| <b>Expenses recognized in the income statement</b> | <b>503.88</b>  | <b>399.67</b>  | <b>987.09</b>  | <b>810.36</b>  |

**13 Other Comprehensive Income (OCI)** (Rupees in Lacs)

| Particulars  | Gratuity       |                 | Leave          |                |
|--|----------------|-----------------|----------------|----------------|
|  | March 31, 2024 | March 31, 2023  | March 31, 2024 | March 31, 2023 |
| Net cumulative unrecognized actuarial gain/(loss) opening        | -              | -               | -              | -              |
| Actuarial gain/(loss) for the year on PBO                        | (73.86)        | (115.04)        | -              | -              |
| Actuarial gain/(loss) for the year on Asset                      | -              | -               | -              | -              |
| <b>Unrecognized actuarial gain/(loss) at the end of the year</b> | <b>(73.86)</b> | <b>(115.04)</b> | <b>-</b>       | <b>-</b>       |



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**14 Change in Plan Assets**
*(Rupees in Lacs)*

| Particulars  | Gratuity       |                | Leave          |                |
|--|----------------|----------------|----------------|----------------|
|  | March 31, 2024 | March 31, 2023 | March 31, 2024 | March 31, 2023 |
| Fair value of plan assets at the beginning of the period | -              | -              | -              | -              |
| Actual return on plan assets                             | -              | -              | -              | -              |
| Employer contribution                                    | -              | -              | -              | -              |
| Benefits paid  | -              | -              | -              | -              |
| Fair value of plan assets at the end of the period       | -              | -              | -              | -              |

**15 Major categories of plan assets (as percentage of total plan assets)**
*(Rupees in Lacs)*

| Particulars                       | Gratuity       |                | Leave          |                |
|-----------------------------------|----------------|----------------|----------------|----------------|
|                                   | March 31, 2024 | March 31, 2023 | March 31, 2024 | March 31, 2023 |
| Government of India Securities    | -              | -              | -              | -              |
| State Government Securities       | -              | -              | -              | -              |
| High Quality Corporate Bonds      | -              | -              | -              | -              |
| Equity Shares of Listed Companies | -              | -              | -              | -              |
| Property                          | -              | -              | -              | -              |
| Funds managed by Insurer          | -              | -              | -              | -              |
| Bank Balance                      | -              | -              | -              | -              |
| <b>Total</b>                      | -              | -              | -              | -              |

**16 Change in Net Defined Benefit Obligation**
*(Rupees in Lacs)*

| Particulars  | Gratuity        |                 | Leave           |                 |
|--|-----------------|-----------------|-----------------|-----------------|
|  | March 31, 2024  | March 31, 2023  | March 31, 2024  | March 31, 2023  |
| Net defined benefit liability at the beginning of the period | 2,133.35        | 1,633.11        | 3,374.91        | 2,565.04        |
| Acquisition adjustment                                       | -               | -               | -               | -               |
| Total Service cost   | 346.23          | 282.41          | 561.25          | 452.00          |
| Net Interest cost (Income)                                   | 157.65          | 117.26          | 249.41          | 184.17          |
| Re - measurements  | 73.86           | 115.04          | 176.43          | 174.19          |
| Contribution paid to the Fund                                | -               | -               | -               | -               |
| Benefit paid directly by the enterprise                      | (1.66)          | (14.46)         | (4.92)          | (0.48)          |
| Net defined benefit liability at the end of the period       | <b>2,709.43</b> | <b>2,133.35</b> | <b>4,357.08</b> | <b>3,374.91</b> |

**17 Bifurcation of PBO at the end of the year in current and non-current**
*(Rupees in Lacs)*

| Particulars                                      | Gratuity        |                 | Leave           |                 |
|--|-----------------|-----------------|-----------------|-----------------|
|  | March 31, 2024  | March 31, 2023  | March 31, 2024  | March 31, 2023  |
| Current liability (Amount due within one year)   | 71.37           | 57.83           | 109.73          | 89.02           |
| Non current liability (Amount due over one year) | 2,638.07        | 2,075.52        | 4,247.36        | 3,285.89        |
| <b>Total PBO at the end of the year</b>          | <b>2,709.43</b> | <b>2,133.35</b> | <b>4,357.08</b> | <b>3,374.91</b> |

**18 Expected contribution for the next Annual reporting period**
*(Rupees in Lacs)*

| Particulars   | Gratuity       |                | Leave          |                |
|---|----------------|----------------|----------------|----------------|
|   | March 31, 2024 | March 31, 2023 | March 31, 2024 | March 31, 2023 |
| Service cost  | 390.48         | 330.53         | 615.34         | 517.19         |
| Net Interest cost   | 195.62         | 157.65         | 314.58         | 249.41         |
| <b>Expected expenses for the next annual reporting period</b> | <b>586.10</b>  | <b>488.18</b>  | <b>929.92</b>  | <b>766.60</b>  |

**19 Sensitivity Analysis of the defined benefits obligation**
*(Rupees in Lacs)*

| Particulars  | Gratuity       |                | Leave          |                |
|--|----------------|----------------|----------------|----------------|
|  | March 31, 2024 | March 31, 2023 | March 31, 2024 | March 31, 2023 |
| <b>a) Impact of the Change in discount rate</b>      |                |                |                |                |
| Present value of obligation at the end of the period | 2,709.43       | 2,133.35       | 4,357.08       | 3,374.91       |
| (i) Impact due to increase of 1%                     | (408.29)       | (319.94)       | (822.23)       | (650.35)       |
| (ii) Impact due to decrease of 1%                    | 439.87         | 354.21         | 653.62         | 497.52         |
| <b>b) Impact of the Change in salary increase</b>    |                |                |                |                |
| Present value of obligation at the end of the period | 2,709.43       | 2,133.35       | 4,357.08       | 3,374.91       |
| (i) Impact due to increase of 1%                     | 369.63         | 303.41         | 649.23         | 502.86         |
| (ii) Impact due to decrease of 1%                    | (352.53)       | (300.16)       | (845.24)       | (659.55)       |


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52 Disclosure in respect of Indian Accounting Standard 24 "Related Parties Disclosures"

a. List of CMD/Directors/key managerial personnel

| Name                          | Designation  | Period     |            |
|-------------------------------|--|------------|------------|
| Sh. A. Venu Prasad, IAS       | CMD, PSTCL   | 01.04.2023 | 31.07.2023 |
| Sh. Tejveer Singh, IAS        | CMD, PSTCL   | 16.08.2023 | 31.03.2024 |
| Sh. Ajoy Kumar Sinha, IAS     | Director (Principal Secretary, Govt. of Punjab, Dept. of Finance)      | 01.04.2023 | 31.03.2024 |
| Sh. Tejveer Singh, IAS        | Director (Additional Chief Secretary, Govt. of Punjab, Dept. of Power) | 01.04.2023 | 31.03.2024 |
| Ms. Isha, IAS                 | Woman Director   | 01.04.2023 | 27.07.2023 |
| Smt. Gurpreet Kaur Sapra, IAS | Woman Director   | 06.10.2023 | 31.03.2024 |
| Sh. Vinod Kumar Bansal        | Director/F&C   | 01.04.2023 | 31.03.2024 |
| Er. Vardeep Singh Maunder     | Director/Technical   | 01.04.2023 | 31.03.2024 |
| Sh. Nem Chand                 | Director/Admin   | 12.07.2023 | 31.03.2024 |
| Er. Anil Kaplush              | Independent Director   | 01.04.2023 | 10.01.2024 |
| Sh. Suresh Kumar Arora        | Independent Director   | 01.04.2023 | 31.03.2024 |
| Sh. Sudhir Kumar              | Chief Financial Officer  | 01.04.2023 | 11.12.2023 |
| Sh. Sumit Bansal              | Chief Financial Officer  | 12.12.2023 | 31.03.2024 |
| Sh. Sahil Pandey              | Company Secretary  | 01.04.2023 | 31.03.2024 |



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**b. Compensation of key management personnel**

| Particulars                               | [Rupees in Lacs]                  |  |  |  |                                   |  |                                   |                                   |
|---|-----------------------------------|--|--|--|-----------------------------------|--|-----------------------------------|-----------------------------------|
|   | Sh. Vinod Kumar Bansal            |  | Sh. Yogesh Tandon  |  | Sh. Vardeep Singh Maunder         |  | Sh. Nirm Chand                    |                                   |
|   | For the year ended March 31, 2024 | For the year ended March 31, 2023                            | For the year ended March 31, 2024                            | For the year ended March 31, 2023                            | For the year ended March 31, 2024 | For the year ended March 31, 2023                            | For the year ended March 31, 2024 | For the year ended March 31, 2023 |
| Short-term benefits including perquisites | 25.38                             | 35.48  | -  | 16.34  | 22.17                             | 7.71   | 24.23                             |                                   |
| Post-employment benefits                  |                                   |  |  |  |                                   |  |                                   |                                   |
| Other long-term benefits                  |                                   | 28.68  |  |  | 30.03                             |  |                                   |                                   |
| Termination benefits                      | 25.38                             | 64.16  | -  | 16.34  | 52.20                             | 7.71   | 24.23                             | -                                 |
| <b>Total</b>                              |                                   |  |  |  |                                   |  |                                   |                                   |
|   | Sh. Angad Kumar Aggarwal          |  | Sh. Anil Kaplush   |  | Sh. Suresh Kumar Arora            |  | Sh. Karanvir Singh Dhillon        |                                   |
| Particulars                               | For the year ended March 31, 2024 | For the year ended March 31, 2023 (01.04.2022 to 10.09.2022) | For the year ended March 31, 2024 (01.04.2023 to 10.01.2024) | For the year ended March 31, 2023                            | For the year ended March 31, 2024 | For the year ended March 31, 2023 (06.10.2022 to 31.03.2023) | For the year ended March 31, 2024 | For the year ended March 31, 2023 |
| Short-term benefits including perquisites | -                                 | 0.71   | 2.83   | 2.30   | 3.81                              | 1.06   |                                   | 2.08                              |
| Post-employment benefits                  |                                   |  |  |  |                                   |  |                                   |                                   |
| Other long-term benefits                  |                                   |  |  |  |                                   |  |                                   |                                   |
| Termination benefits                      |                                   |  |  |  |                                   |  |                                   |                                   |
| <b>Total</b>                              |                                   | 0.71   | 2.83   | 2.30   | 3.81                              | 1.06   |                                   | 2.08                              |
|   | Sh. Parveen Kumar Singla          |  | Sh. Sudhir Kumar   |  | Sh. Sahil Pandey                  |  |                                   |                                   |
| Particulars                               | For the year ended March 31, 2024 | For the year ended March 31, 2023 (upto 12.08.2023)          | For the year ended March 31, 2024 (01.04.2023 to 11.12.2023) | For the year ended March 31, 2023 (25.08.2023 to 31.03.2023) | For the year ended March 31, 2024 | For the year ended March 31, 2023                            | For the year ended March 31, 2024 | For the year ended March 31, 2023 |
| Short-term benefits including perquisites | -                                 | 13.66  | 19.53  | 16.71  | 7.42                              | 6.51   |                                   |                                   |
| Post-employment benefits                  |                                   |  |  |  |                                   |  |                                   |                                   |
| Other long-term benefits                  |                                   |  |  |  |                                   |  |                                   |                                   |
| Termination benefits                      |                                   |  |  |  |                                   |  |                                   |                                   |
| <b>Total</b>                              |                                   | 13.66  | 19.53  | 16.71  | 7.42                              | 6.51   |                                   |                                   |



No remuneration has been paid to Sh. A. Venu Prasad/IAS, Sh. Tejveer Singh/IAS/CMD, Sh. Ajoy Kumar Sinha/IAS, Sh. Tejveer Singh/IAS (Govt. Nominated Directors), Ms. Isha/IAS & Smt. Gurpreet Kaur Sapra/IAS (Woman Directors) being additional charge & appointed by Govt. of Punjab and Sh. Sumit Bansal/Dy. CAO has additional charge of CFO, PSTCL during FY 2023-24.

**c.** Contribution made to PSTCL CSR Trust Rs. NIL during the FY 2023-24 and Rs. NIL during the FY 2022-23.

**d. Disclosure for transactions entered with Govt. and Govt. Entities and other entities**

| Particulars          | Nature of Relationship     | (Rupees in Lacs)              |                               |                              |                              |
|----------------------|----------------------------|-------------------------------|-------------------------------|------------------------------|------------------------------|
| Govt. of Punjab      | Major Shareholder          | Transaction During FY 2023-24 | Transaction During FY 2022-23 | Balance as on March 31, 2024 | Balance as on March 31, 2023 |
| PSPCL                | Major customer             |                               |                               |                              |                              |
| PSPCL                | Interest on Loan           |                               |                               | 284.73                       | 379.64                       |
|                      | Loan Balance               |                               |                               | 48,607.61                    | 49,316.16                    |
|                      | Trade Receivable           |                               |                               |                              |                              |
|                      | Revenue                    | 1,56,828.00                   | 1,59,009.00                   |                              |                              |
|                      | ICT                        |                               |                               | 2,094.18                     | 21,457.50                    |
| Government of Punjab | Carrying Cost - Revenue    |                               |                               |                              |                              |
|                      | Carrying Cost - Receivable |                               |                               | 2,449.00                     | 2,449.00                     |
|                      | Guarantee Fee              |                               |                               |                              |                              |
|                      | Guarantee Fee - Accrued    |                               |                               |                              |                              |



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53 Disclosure in respect of Indian Accounting Standard (Ind AS)-33 "Earnings Per Share(EPS)"

i) Basic EPS

Basic EPS amounts are calculated by dividing the profit for the year attributable to equity holders of the entity by the weighted average number of Equity shares outstanding during the year.

(Rupees in Lacs)

| Particulars  | For the year ended<br>March 31, 2024 | For the year ended<br>March 31, 2023 |
|--|--------------------------------------|--------------------------------------|
| Profit (loss) for the year, attributable to the owners of the company                              | 6,207.72                             | 10,204.73                            |
| <b>Earnings used in calculation of basic earnings per share (A)</b>                                | <b>6,207.72</b>                      | <b>10,204.73</b>                     |
| Weighted average number of equity shares for the purpose of basic earnings per share<br><b>(B)</b> | <b>60,58,83,465</b>                  | <b>60,58,83,465</b>                  |
| <b>Basic EPS (A/B) (₹)</b>   | <b>1.02</b>                          | <b>1.68</b>                          |

ii) Diluted EPS

Diluted EPS amounts are calculated by dividing the profit attributable to equity holders of the entity (after adjusting for interest on the convertible preference shares) by the weighted average number of Equity shares outstanding during the year plus the weighted average number of Equity shares that would be issued on conversion of all the dilutive potential Equity shares into Equity shares.

(Rupees in Lacs)

| Particulars   | For the year ended<br>March 31, 2024 | For the year ended<br>March 31, 2023 |
|---|--------------------------------------|--------------------------------------|
| Profit (loss) for the year, attributable to the owners of the company                             | 6,207.72                             | 10,204.73                            |
| Earnings used in calculation of basic earnings per share  | 6,207.72                             | 10,204.73                            |
| <b>Profit attributable to equity holders of the owner adjusted for the effect of dilution (A)</b> | <b>6,207.72</b>                      | <b>10,204.73</b>                     |
| Weighted average number of Equity shares for the purpose of basic earnings per share              | 60,58,83,465                         | 60,58,83,465                         |
| Weighted average number of Equity shares adjusted for the effect of dilution<br><b>(B)</b>        | <b>60,58,83,465</b>                  | <b>60,58,83,465</b>                  |
| <b>Diluted EPS (A/B)(₹)</b>   | <b>1.02</b>                          | <b>1.68</b>                          |

54 Assets hypothecated as security & Assets charged by way of Equitable mortgage

The carrying amount of assets hypothecated as security and assets charged by way of Equitable mortgage for current & non current borrowings are:

(Rupees in Lacs)

| Particulars                               | For the year ended<br>March 31, 2024 | For the year ended<br>March 31, 2023 |
|---|--------------------------------------|--------------------------------------|
| <b>Current Financial Assets</b>           |                                      |                                      |
| First Charge (Hypothecation)              | 51,092.33                            | 51,800.86                            |
| <b>Non-Financial Assets</b>               |                                      |                                      |
| Hypothecation                             | -                                    | -                                    |
| <b>Total Current assets</b>               | <b>51,092.33</b>                     | <b>51,800.86</b>                     |
| <b>Non Current (Non-Financial Assets)</b> |                                      |                                      |
| Hypothecation                             | 3,40,792.90                          | 3,10,508.61                          |
| Charged by way of Equitable mortgage      | 70,812.50                            | 84,921.00                            |
| <b>Total Non Current assets</b>           | <b>4,11,605.40</b>                   | <b>3,95,429.61</b>                   |

Analytical Ratios

| Sr. No. | Ratio-                           | Numerator   | Denominator   | For the year ended March 31, 2024 | For the year ended March 31, 2023 | Change (% age) | Reason for variance (if above 25%)  |
|---------|----------------------------------|---|---|-----------------------------------|-----------------------------------|----------------|---|
| a       | Current Ratio                    | Current Assets  | Current Liabilities   | 0.90                              | 0.74                              | 21.43%         | N.A.  |
|         |                                  | Total Current Assets as shown in Balance sheet<br>Total of Note 9 to 14   | Total Current Liabilities as shown in Balance sheet and it excludes Current maturity of long term borrowings<br>Total of Note 22 to 27  |                                   |                                   |                |   |
| b       | Debt-Equity Ratio                | Total Debt  | Shareholder's Equity  | 1.23                              | 1.20                              | 2.79%          | N.A.  |
|         |                                  | Total borrowings + Current maturity of long term borrowings<br>Note 27+22   | Total Equity share capital & other equity as shown in Balance sheet<br>Total Note 13+16   |                                   |                                   |                |   |
| c       | Debt Service Coverage Ratio      | Earnings available for debt service   | Debt service  | 0.64                              | 0.58                              | 9.20%          | N.A.  |
|         |                                  | Earnings for Debt Service = Net Profit before taxes + Non-cash operating expenses like depreciation and other amortisations + Interest + other adjustments like tax on sale of Fixed assets etc.<br>Profit/Loss for the period + Note 12+Note 33+Note No 27 | Debt service = Interest & Lease Payments + Principal Payments<br>Net cash from financing activities in CFS minus Proceeds from Long term, Short term, lease liabilities as shown in CFS                   |                                   |                                   |                |   |
| d       | Return on Equity Ratio           | Net Profit After Taxes  | Average Shareholder's Equity  | 1.95%                             | 3.29%                             | -40.72%        | PSERC has not pronounced the review of tariff for the FY 2023-24 yet, due to which profit for the period is understated as compared to the last year. |
|         |                                  | Profit/(Loss) for the period (C-1) as shown in P&L A/c  | Average of opening & closing Shareholder's equity as shown in Balance sheet (Note 15+16)  |                                   |                                   |                |   |
| e       | Inventory turnover ratio         | COGS or Sales   | Average Inventory   | N.A.                              | N.A.                              | N.A.           | N.A.  |
| f       | Trade Receivables turnover ratio | Net credit sales  | Average accounts receivables  | 3.06                              | 3.59                              | -12.61%        | N.A.  |
|         |                                  | Revenue from Operations as shown in P&L A/c (Note 29)   | Average of opening & closing Trade Receivables as shown in BS (Note 9)  |                                   |                                   |                |   |
| g       | Trade payables turnover ratio    | Net credit Purchases  | Average trade Payables  | N.A.                              | N.A.                              | N.A.           | N.A.  |
| h       | Net capital turnover ratio       | Net sales   | Average Working Capital   | (12.85)                           | (15.36)                           | -17.41%        | N.A.  |
|         |                                  | Revenue from Operations as shown in P&L A/c (Note 29)   | Average of opening & closing Working Capital<br>Working Capital = Current Assets (Note 9 to 14) - Current Liabilities excluding Current Maturity of Long term borrowings (Note 22 to 27)                  |                                   |                                   |                |   |
| i       | Net profit ratio                 | Net Profit  | Net Sales   | 3.94%                             | 6.40%                             | -38.37%        | PSERC has not pronounced the review of tariff for the FY 2023-24 yet, due to which profit for the period is understated as compared to the last year. |
|         |                                  | Profit/(Loss) for the period (C-1) as shown in P&L A/c  | Revenue from Operations as shown in P&L A/c (Note 29)   |                                   |                                   |                |   |
| j       | Return on Capital employed       | Earning before interest and taxes   | Capital Employed  | 5.24%                             | 5.75%                             | -8.80%         | N.A.  |
|         |                                  | Profit/(Loss) for the period (C-1) + Finance costs (Note 35) as shown in P&L A/c  | Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liabilities<br>Total assets (A+B) as shown in BS - Current Liability excluding current maturity of long term borrowings (Note 22 to 27) |                                   |                                   |                |   |
| k       | Return on Investment             | Net Profit After Interest And Taxes   | Average Net Worth   | 4.71%                             | 8.25%                             | -42.04%        | PSERC has not pronounced the review of tariff for the FY 2023-24 yet, due to which profit for the period is understated as compared to the last year. |
|         |                                  | Profit/(Loss) for the period (C-1) as shown in P&L A/c  | Average of opening & closing of Equity share capital & Closing balance of Profit & Loss Account as shown in Balance sheet (Note 15+16)  |                                   |                                   |                |   |



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**56. Corporate Social Responsibility Expenses**

The amount required to be spent as per Section 135 of the Companies Act

*(Rupees in Lacs)*

| Particulars  | For the year ended March 31, 2024 | For the year ended March 31, 2023 |
|--|-----------------------------------|-----------------------------------|
| a) Amount required to be spent during the year @ 2% of Average of Profit/(Loss), as per section 198 of the Act, of Last 3 years. | 222.80                            | 131.15                            |
| b) Amount of expenditure incurred *  | 222.80                            | 131.15                            |
| c) Shortfall at the end of the year  | -                                 | -                                 |
| d) Total of previous years shortfall   | -                                 | -                                 |
| e) Reason for shortfall  | Not applicable                    | Not applicable                    |
| f) Nature of CSR activities  | Promoting education               | Not applicable                    |
| Detail of Average of Profit/(Loss), as per Section 198 of the Act, of Last 3 Years:-   |                                   |                                   |
| 2022-23  | 10,516.68                         |                                   |
| 2021-22  | 21,361.95                         |                                   |
| 2020-21 (restated)   | 1,540.83                          |                                   |
| 2019-20  | (3,230.26)                        |                                   |
| Average of Profit/(Loss) for FY 2023-24  | 11,139.82                         |                                   |
| Average of Profit/(Loss) for FY 2022-23  | 6,557.51                          |                                   |

\* PSTCL decided to incur Rs. 2.23 crore for promoting solar energy by installation of Solar Power Plants on the roof top of 74 government schools through Punjab Energy Development Agency and balance amount for providing computers in govt. schools. The amount was paid to the concerned offices before 31st March 2024, the work was in progress as on 31-03-2024, hence utilization certificates are still to receive.

**57. Dues to Micro and Small Enterprises**

Based on the information available with the company, outstanding balances of parties covered under Micro, Small and Medium Enterprises Development Act, 2006 are as under:-

i Principal amount and interest due thereon remaining unpaid to any supplier at the end of each accounting year:-

*(Rupees in Lacs)*

| Sr. No. | Enterprise   | No. of firms | 2023-24       |          | No. of firms | 2022-23       |          |
|---------|--------------|--------------|---------------|----------|--------------|---------------|----------|
|         |              |              | Principal     | Interest |              | Principal     | Interest |
| i       | Micro        | 2            | 54.62         | -        | -            | -             | -        |
| ii      | Small        | 6            | 168.68        | -        | 19           | 146.98        | -        |
|         | <b>Total</b> | <b>8</b>     | <b>223.29</b> | <b>-</b> | <b>19</b>    | <b>146.98</b> | <b>-</b> |

ii The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, 2006 along with the amount of the payment made to the supplier beyond the appointed day during each accounting year:-

| Sr. No. | Enterprise | No. of items | 2023-24   |          | No. of items | 2022-23   |          |
|---------|------------|--------------|-----------|----------|--------------|-----------|----------|
|         |            |              | Principal | Interest |              | Principal | Interest |
| i       | Micro      | -            | -         | -        | -            | -         | -        |
| ii      | Small      | -            | -         | -        | -            | -         | -        |

iii The amount of interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under MSMED Act, 2006:-

| Sr. No. | Enterprise      | No. of items | 2023-24      |                  | No. of items | 2022-23      |                  |
|---------|-----------------|--------------|--------------|------------------|--------------|--------------|------------------|
|         |                 |              | Interest due | Interest payable |              | Interest due | Interest payable |
| i       | Micro and Small | -            | -            | -                | -            | -            | -                |

iv The amount of interest accrued and remaining unpaid at the end of each accounting year:-

| Sr. No. | Enterprise      | No. of items | 2023-24          |                 | No. of items | 2022-23          |                 |
|---------|-----------------|--------------|------------------|-----------------|--------------|------------------|-----------------|
|         |                 |              | Interest Accrued | Interest unpaid |              | Interest Accrued | Interest unpaid |
| i       | Micro and Small | -            | -                | -               | -            | -                | -               |

v The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under section 23 of the MSMED Act, 2006:-

| Sr. No. | Enterprise      | No. of items | 2023-24      |                  | No. of items | 2022-23      |                  |
|---------|-----------------|--------------|--------------|------------------|--------------|--------------|------------------|
|         |                 |              | Interest due | Interest payable |              | Interest due | Interest payable |
| i       | Micro and Small | -            | -            | -                | -            | -            | -                |

**58. Detail of Immoveable Properties whose title deeds are not in the name of PSTCL as on 31.03.2024**
*(Rupees in Lacs)*

| Sr. No. | Description of Item of Property | Gross carrying value | Title deeds held in the name of | Whether title deed holder is a promoter, director or relative of a promoter*/director or employee of promoter/director | Property held since which date | Reason for not being held in the name of the PSTCL ( indicate disputed case also) |
|---------|---------------------------------|----------------------|---------------------------------|--|--------------------------------|---|
|         |                                 |                      |                                 |  |                                |   |

i Land and land rights include the land for which title deeds are not in the name of Company, but the ownership of which accrues to PSTCL by operation of law through Transfer scheme notified by Punjab Government on 24.12.2012. Further, all these lands are in peaceful possession of PSTCL, and investment has already been made on such lands for creation of assets which are owned by PSTCL.

ii Process of updating the land records or transfer in the name of the company is under process. For this purpose Add. Chief Secretary to Govt. of Punjab, Department of Power, has constituted a committee for resolving the issues being faced by PSTCL for transferring the land title in its name.



- 59 There are some unidentifiable receivables and payables which pertain to erstwhile PSEB period and are very old which are being examined in detail and will be reconciled in due course of time for effecting the required corrections, adjustments and set offs as the case may be.
- 60 No Guarantee fees has been paid during the previous/current year. However, PSTCL has measured its borrowings initially at fair value and subsequently measured at amortized cost except in case of transaction cost incurred on account of Guarantee fees. The loans taken on Guarantee fees are drawn in multiple tranches and with variable rate of interest.  
PSTCL has not measured the non-current borrowings at amortized cost using effective interest rate (EIR) method of Guarantee fees being immaterial in consideration to the size and turnover of the Company.
- 61 PSTCL is recognizing the revenue on the basis of tariff orders issued by the Hon'ble Commission (PSERC). Some of the decisions of PSERC have been challenged in the APTEL/ Supreme Court. PSTCL will account for the amount on the basis of outcome of the pending cases in APTEL/Supreme Court.
- 62 Some of the assets as allocated to the Company, vide Notification dated 24.12.2012 by the Govt. of Punjab, are being utilized by Punjab State Power Corporation Ltd. (PSPCL). Similarly, the Company is also using some of the assets of PSPCL. The accounting of rentals payable/receivable to/from PSPCL has not been made in the accounts of Company in the absence of any agreement between the two Companies for use of such assets.
- 63 As per Ind AS-12, the deferred tax assets (the deferred tax benefits) should be recognized only when there is a certainty for the income generation in future which can be utilized for setting off the said deferred tax assets. Considering the accumulated unabsorbed losses, it is not probable that the same can be set off with the future income within the allowable period specified in the Income Tax Act 1961. In view of the said uncertainty, it is considered prudent not to recognize the deferred tax asset in the current financial year 2023-24.
- 64 The balances of trade receivables, advances to suppliers/contractors, loans & advances and other parties shown in the accounts are subject to confirmation.
- 65 MAT Credit is not recognized in the books of accounts as the company has exercised the option of Section 115BAA of Income Tax Act, 1961 for FY 2020-21 (AY- 2021-22) onwards.
- 66 The books of account of Civil Circle, Patiala include completed assets of Plant & Machinery which has not been transferred to the respective P&M Divisions. Pending transfer of completed assets which relates to erstwhile PSEB period, to the concerned P&M divisions, depreciation of Rs.63.87 lacs has been charged during FY 2023-24 on all such completed assets in respect of Civil Circle Patiala has been charged to P&L account.



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67 The previous year's figures have been reclassified/regrouped/merged/restated for the purpose of comparison with the current year's figures in the Balance Sheet, Statement of Profit & Loss and Notes to accounts, wherever necessary.

As per our report of even date attached  
For K. S. Dua & Co.  
Chartered Accountants  
FRN 017478N



(CA Swarn Singh Dhillon)  
Partner

M.No. 527610

Place: Patiala

Date: 10-06-2024

UDIN- 24527610BKEBT13854



For and on behalf of the Board



(Vinod Kumar Bansal)  
Director/F&C



(Tejveer Singh)  
Chairman-cum-Managing  
Director



(Sumit Bansal)  
Chief Financial Officer



(Sahil Pandey)  
Company Secretary





PUNJAB STATE TRANSMISSION CORP LTD.  
 Regd. Office: PSEB Head Office, The Mall, Patiala - 147001  
 Corporate Identity Number U40109PB2010SGC033814  
 PUNJAB STATE LOAD DISPATCH CENTRE  
 OFFICE OF Dy.CE/SLDC(Op.)  
 SLDC Building, 220KV Grid Sub-Station, Ablowal, (Patiala) - 147001.  
 Email: [se-sldcop@pstcl.org](mailto:se-sldcop@pstcl.org) Mob : 96461-18004

To  
 Chief Financial Officer,  
 PSTCL, Patiala.


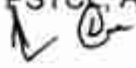
Memo No. 535 /CEC-101

Dated 6-11-2024

**Subject: Regarding PSTCL Transmission Losses of FY 2023-24.**

In this regard, the information regarding PSTCL Transmission Losses and Transmission availability for FY 2023-2024 is attached herewith.

This is for your information and further necessary action please.

  
 Dy.CE/SLDC(Op.),  
 PSTCL, Ablowal.  


## PSTCL Energy Exchanged status of FY 2023-2024

| Month | Energy inflow into PSTCL system (in MWh) (A) | Energy outflow from PSTCL system (in MWh) (B) | PSTCL Transmission Losses=A-B | PSTCL Transmission Losses (%age) |
|-------|--|---|-------------------------------|----------------------------------|
|-------|--|---|-------------------------------|----------------------------------|

| FY 2023-2024                    | Energy inflow into PSTCL system (in MWh) (A) | Energy outflow from PSTCL system (in MWh) (B) | PSTCL Transmission Losses=A-B | PSTCL Transmission Losses (%age) |
|---------------------------------|--|---|-------------------------------|----------------------------------|
| Apr-23                          | 3863174.365                                  | 3779551.264                                   | 83623.101                     | 2.16                             |
| May-23                          | 4867987.649                                  | 4769149.835                                   | 98837.815                     | 2.03                             |
| Jun-23                          | 6586173.983                                  | 6450462.755                                   | 135711.228                    | 2.06                             |
| Jul-23                          | 7810204.612                                  | 7634004.95                                    | 176199.662                    | 2.26                             |
| Aug-23                          | 9095633.748                                  | 8894400.714                                   | 201233.035                    | 2.21                             |
| Sep-23                          | 7542826.645                                  | 7379687.114                                   | 163139.5308                   | 2.16                             |
| Oct-23                          | 4922986.667                                  | 4808307.52                                    | 114679.1468                   | 2.33                             |
| Nov-23                          | 3541547.206                                  | 3453899.266                                   | 87647.940                     | 2.47                             |
| Dec-23                          | 3992474.277                                  | 3893597.318                                   | 98876.960                     | 2.48                             |
| Jan-24                          | 4543931.183                                  | 4430312.591                                   | 113618.592                    | 2.50                             |
| Feb-24                          | 4139333.009                                  | 4044023.371                                   | 95309.637                     | 2.30                             |
| Mar-24                          | 4284342.193                                  | 4191484.292                                   | 92857.901                     | 2.17                             |
| <b>Losses ending March 2024</b> | 65190615.54                                  | 63728880.99                                   | 1461734.548                   | 2.24                             |

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Transmission System Availability Factor (%) for FY 2023-24

| Sr.no | Month      | Transmission System Availability Factor(%)<br>FY 23-24 |
|-------|------------|--|
| 1     | April      | 99.9072  |
| 2     | May        | 99.8909  |
| 3     | June       | 99.7253  |
| 4     | July       | 99.9076  |
| 5     | August     | 99.7514  |
| 6     | September  | 99.8843  |
| 7     | October    | 99.9297  |
| 8     | November   | 99.9598  |
| 9     | December   | 99.8124  |
| 10    | January    | 99.8377  |
| 11    | February   | 99.9312  |
| 12    | March      | 99.9182  |
| 13    | FY 2023-24 | 99.8678  |

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# **COST AUDIT REPORT**

**OF**

**PUNJAB STATE TRANSMISSION CORPORATION  
LIMITED**

**FINANCIAL YEAR**

**2023-24**

**COST AUDITOR'S**

**REEMA ARYA & CO.**

**Cost & Management Accountants**

**Patiala, Punjab**

**e-mail : reema.arya@rediffmail.com**

**Mobile : 0-9815664522**

**Phone No: 0175-5060607**



# 1823, St Bugga Badana Near Arya Samaj, Patiala-147001 Patiala (Pb.)  
Mobile : 98156-64522 e-mail : reema.arya@rediffmail.com PAN:AJWPA5949B

## COST AUDIT REPORT

We, Reema Arya & Co. having been appointed as Cost Auditor under section 148(3) of the Companies Act, 2013 (18 of 2013) of M/s Punjab State Transmission Corporation Limited having its registered office at PSEB Head Office, The Mall, Patiala-147001, Punjab have audited the Cost Records maintained under section 148 of the said act and in compliance with the Cost Auditing Standards in respect of the ELECTRICITY INDUSTRY for the year ending 31st March, 2024 maintained by the Company.

### 1 In addition to our observations and suggestions in para 2, we report as under :

- (i) We have sought all the information's and explanations, which to the best of our knowledge and belief were necessary for the purpose of this audit.
- (ii) In our opinion, necessary cost records as per rule 5 of the Companies (Cost Records and Audit) Rules, 2014 have been *extracted, compiled and kept* by the company so far as it appears from our examination of those records in respect of the products under reference.
- (iii) In our opinion, proper returns adequate for the purpose of the cost audit have been received from the branches not visited by us.
- (iv) In our opinion, and to the best of our information, the said books and records (*compiled and extracted to the maximum possible extent*) do give the information as required by the Companies Act, 2013, in the manner so required.
- (v) In our opinion, the company has adequate system of Internal Audit of cost records which to our opinion is commensurate to its nature and size of the business.
- (vi) In our opinion, information's, statements in the annexure to this cost audit report *reflects* a true and fair view of cost of production of product(s)/rendering of service (s), cost of sales, margin and other information relating to product(s)/service (s) under reference, **refer to ANNEXURE- A attached herewith.**
- (vii) Detailed unit wise and product wise cost statements and schedules thereto in respect of the product under reference of the company duly audited and certified by us are kept in the company.

### 2 Observations and Suggestions, If any, of the Cost Auditor, relevant of the cost audit.

As per Annexure - B attached herewith.

Dated :- 27/09/2024  
Place :- Patiala  
UDIN:- 2433342ZZVT297PFIW

For Reema Arya & Co.  
Cost & Management Accountants  
  
(CMA Reema Arya) 113  
PROP./ACMA/33342  
FRN - 002133

## ANNEXURE - A

### Management's Responsibility for Cost Statements

The Company's Board of Directors is responsible with respect to preparation of these annexure's to Cost Audit Report and Cost Records that give a true and fair view of the Cost of production, Cost of Sales, Margin and other information relating to the product under reference in accordance with the generally accepted Cost Accounting Principles and Cost Accounting Standards as specified under rule 5 of the Companies (Cost Records and Audit) Rules, 2014.

This responsibility also includes maintenance of adequate Cost Accounting Records in accordance with the provisions of the Companies Act, 2013 for ensuring the accuracy and completeness of the Cost Accounting Records, relevant to the preparation and presentation of the Cost Statements that give a true and fair view and are free from material misstatement, whether due to error or fraud.

### Cost Auditor's Responsibility

Our responsibility is to express an opinion on these annexure's to the Cost Audit Report based on our audit.

We have taken into account the provisions of the Act, Cost Accounting Standards and matters which are required to be included in the Cost Audit Report under the provisions of the Act and Rules made thereunder.

We have conducted our audit in accordance with the Standards of Auditing which requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether these Cost Statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Cost Statements. The procedure selected depend on the cost auditor's judgement, including the assessment of the risks of material misstatement of the Cost Statements, whether due to error or otherwise. An audit also included evaluating the appropriateness of the Cost Accounting Policy's used and the reasonableness of the technical estimates made by the Company's Management, as well as evaluating the overall presentation of the Cost Statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on Cost Statements.

### Opinion

In our opinion and to the best of our information and according to the explanations given to us, the statements in the annexure to this cost audit report to be read in consonance to Para 1 of Cost Audit Report reflects a true and fair view of cost of production of the product, cost of sales, margin and other information's relating to the product under reference.

For Reema Arya & Co.  
Cost & Management Accountants

(CMA Reema Arya)  
PROP./ACMA/33342  
FRN - 002133





## Annexure - B

Based on our examination of the records of the company, our observations and suggestions are as under :

- 1 Conversion Cost has gone up by Rs. 23.31 per LUS from Rs. 8903.88 per LUS in PY to Rs. 8927.19 per LUS in CY.
- 2 Other overheads has gone up by Rs. 10.96 per LUS from Rs. 263.60 per LUS in PY to Rs. 274.56 per LUS in CY.
- 3 Administrative overheads has gone up by Rs. 304.91 per LUS from Rs. 9444.65 per LUS in PY to Rs. 9749.56 per LUS in CY.
- 4 Interest Cost has come down by Rs. 97.43 per LUS from Rs. 5505.50 per LUS in PY to Rs. 5408.08 per LUS in CY.
- 5 Average Sales Realization/Receipts has come down by Rs. 599.85 per LUS from Rs. 25293.90 per LUS in PY to Rs. 24694.05 per LUS in CY.
- 6 Overall profit has come down by Rs. 828.97 per LUS from Rs. 1233.44 per LUS in PY to Rs. 404.46 per LUS in CY.
- 7 Value addition has come down by Rs. 3357.11 Lakhs from Rs. 151972.87 Lakhs in PY to Rs. 148615.76 Lakhs in CY.
- 8 Net revenue from operations of the company has come down by Rs. 2070.12 Lakhs from Rs. 159442.54 Lakhs in PY to Rs. 157372.42 Lakhs in CY.
- 9 Overall net profit has been decreased by 39.17% with Rs 3997.01 Lakhs from Rs 10204.73 Lakhs in PY to Rs. 6207.72 Lakhs in CY.
- 10 Debt Equity Ratio has been increased by 0.07 times from 0.97 times in PY to 1.04 times in CY.
- 11 Ratio of Current Assets to Current Liabilities has gone up by 0.08 times from 0.37 times in PY to 0.45 times in CY.
- 12 Ratio of Value Addition to Net Revenue from Operations has come down by 0.88 % from 95.32 % in PY to 94.44 % in CY.
- 13 Power received for transmission has been increased by 1.07 % by 6932.265 LUS from 644973.890 LUS in PY to 651906.155 LUS in CY.
- 14 Power transmission loss as far as volume is concerned has come down by 3.033 LUS from 14614.312 LUS in PY to 14617.345 LUS in CY. Further transmission loss as a % age to power received for transmission has come down by 0.03 % from 2.27 % in PY to 2.24% in CY.
- 15 The Previous year figures have been reclassified/regrouped/merged/restated for the purpose of comparison with current year's figures wherever necessary.

For Reema Arya & Co.  
Cost & Management Accountants

(CMA Reema Arya)  
PROP./ACMA/33342  
FRN - 002133

**PUNJAB STATE TRANSMISSION CORPORATION LIMITED**PSEB Head Office, The Mall,  
Patiala -147001 PunjabCost Audit Report  
2023-24**Annexure to Cost Audit Report****1) General Information**

|  |   |
|--|---|
| 1 CIN or Foreign company registration number   | U40109PB2010SGC033814                                 |
| 2 Name of company  | PUNJAB STATE TRANSMISSION CORPORATION LIMITED         |
| 3 Address of Registered office   | PSEB Head Office, The Mall,<br>Patiala -147001 Punjab |
| 4 Address of Corporate office  | PSEB Head Office, The Mall,<br>Patiala -147001 Punjab |
| 5 Email of the company   | comp-secy@pstcl.org                                   |
| 6 Date of Beginning of Reporting Financial Year  | 01/04/2023  |
| 7 Date of End of Reporting Financial Year  | 31/03/2024  |
| 8 Date of Beginning of Previous Financial Year   | 01/04/2022  |
| 9 Date of End of Previous Financial Year   | 31/03/2023  |
| 10 Level of Rounding used in cost statements   | In Lakhs  |
| 11 Whether Indian Accounting Standards are applicable to the company                                   | Yes   |
| 12 Number of cost auditors for reported period   | One   |
| 13 Date of BOD meeting in which annexure to cost audit report was approved                             | 27/09/2024  |
| 14 Whether cost auditors report has been qualified or has any reservations or contains adverse remarks | No  |
| 15 Consolidated qualifications, reservations or adverse remarks of all cost auditors                   | As per Annexure-A attached herewith                   |
| 16 Consolidated observations or suggestions of all cost auditors                                       | As per Annexure-B attached herewith                   |
| 17 Whether company has related party transactions for sale or purchase of goods and service            | Yes   |



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| <b>PUNJAB STATE TRANSMISSION CORPORATION LIMITED</b>                                 |  |
|--|--|
| PSEB Head Office, The Mall,<br>Patiala -147001 Punjab                                | Cost Audit Report<br>2023-24   |
| <b>2) General Details of Cost Auditors</b>   |  |
| Whether cost auditor is lead auditor   | No   |
| Category of cost auditor   | Proprietorship Firm  |
| Firm's registration number   | 002133   |
| Name of cost auditor / cost auditor's firm   | REEMA ARYA & CO.   |
| PAN of cost auditor /cost auditor 's firm  | AJWPA5949B   |
| Address of cost auditor or cost auditor's firm                                       | #1823, St Bugga Badana, Patiala - 147001 , Punjab                        |
| Email id of cost auditor or cost auditor 's firm                                     | <a href="mailto:reema.arya@rediffmail.com">reema.arya@rediffmail.com</a> |
| Membership number of member signing report   | 33342  |
| Name of member signing report  | Reema Arya   |
| Name of product (s) with CETA heading  | NA   |
| SRN number of Form CRA- 2  | F62517891  |
| Number of audit committee meeting during the year for which cost auditor was invited | Nil  |
| Number of audit committee meeting attended by cost auditor during the year           | Nil  |
| Date of signing cost audit report and annexure by cost auditor                       | 27/09/2024   |
| Place of signing cost audit report and annexure by cost auditor                      | Patiala  |



*Handwritten initials/signature*

# PUNJAB STATE TRANSMISSION CORPORATION LIMITED

PSEB Head Office, The Mall,  
Patiala -147001 Punjab

Cost Audit Report  
2023-24

## 3) COST ACCOUNTING POLICIES

- 1 The Cost Statements are prepared under historical cost convention, on accrual basis, in accordance with Generally Accepted Cost Accounting Principles (GACAP) and comply with Companies (Cost Record & Audit) Rules, 2014, and Cost Accounting Standards issued by the Institute of Cost Accountants of India.

In order to comply with the (Cost Record and Audit ) Rules, 2014 followings are the Cost Centres identified by the Company :

### a. IDENTIFICATION OF COST CENTRES/COST OBJECTS & COST DRIVERS:

Cost Centres have been identified according to major functions/activities in accordance with Cost Accounting Standard-1 issued by the Institute of Cost Accountants of India.

### b. ACCOUNTING FOR MATERIAL COST INCLUDING PACKING MATERIALS, STORES & SPARES ETC., EMPLOYEE COSTS, UTILITIES & OTHER RELEVANT COST COMPONENTS.

- (i) The Company is engaged in the transmission of electricity, thus no Direct materials are required. There is consumption of O & M materials which are considered at cost based on weighted average basis.
- (ii) Employee Cost is ascertained taking into account the gross pay including all allowances payable along with the cost to the employer of all the benefits.
- (iii) Remuneration upto Xen level in P&M is considered as part of Direct Employee Cost.
- (iv) Direct Employee cost is allocated to divisions on actual basis.
- (v) Terminal benefits and staff welfare cost is charged to administrative overheads as the same are being paid to the retired employees on pay 'as you go' basis. This also includes contribution towards NPS and provisions for gratuity and leave encashment in respect of employees recruited by company.

### c. ACCOUNTING, ALLOCATION AND ABSORPTION OF OVERHEADS

- (i) Overheads comprise indirect materials, indirect employee costs and indirect expenses which are not directly identifiable or allocable to production/service. The identifiable overheads are allocated to respective functions on actual basis and those which cannot be identified are apportioned to the cost centres on the most appropriate basis.
- (ii) Administrative Overheads are Cost of all activities relating to general management and administration of the company, excluding finance cost but including terminal benefits.

### d. ACCOUNTING FOR DEPRECIATION/AMORTIZATION

- (i) In line with Part B of Schedule II to Companies Act 2013, with effect from April 01, 2020, depreciation is provided as per PSERC (Terms & Conditions for determination of Generation, Transmission, Wheeling and Retail Suply Tariff) Regulations, 2019 as amended from time to time. In accordance with PSERC Regulations depreciation has been provided on the straight line method over the useful life of the asset at the rates of depreciation specified in Appendix I of Central Electricity Regulatory Commission (Terms & Conditions of Tariff) Regulations, 2019 as amended form time to time.
- (ii) The tangible Property, Plant and Equipment are depreciated up to 90% of the original cost after taking 10% as residual value of Property, Plant and Equipment. Provided that the remaining depreciable value as on 31st March of the year closing after a period of 12 years form date of commercial operation/put in use of the asset shall be spread over the balance useful life of the assets as per PSERC Regulations 2014 as amended from time to time.
- (iii) Temporary erections are depreciated fully (100%) in the year of acquisitions/ capitalization by taking the written down value as INR 1/- for control purpose.
- (iv) Intangible assets and other tangible assets for which useful life is not determined by CERC/PSERC, are amortised/depreciated on straight line method at rates specified in Appendix I of Central Electricity Regulatory Commission (Terms & Conditions of Tariff) Regulations, 2019 as amended from time to time till PSERC notifies the same.



- (v) IT Equipment and Software shall be depreciated upto 100% by taking the written down value as INR 1/- for control purpose.
- (vi) Depreciation on additions to/ deductions from Property, Plant and Equipment during the year is charged on pro-rata basis from the month of such addition or as the case may be up to the month in which such Property, Plant and Equipment is sold, discarded, demolished or destroyed.
- (vii) Property, Plant and Equipment costing up to Rs. 5,000/- each are fully depreciated in the year of acquisition except where specific classification has been prescribed for the purpose of depreciation under the classification Furniture & Fixtures and Office Equipment.
- (viii) Leasehold assets (including "Right-of-use" (ROU) Assets) are depreciated/amortized over the period of lease, including the optional period of lease, as per the terms of the lease agreements.

**e. ACCOUNTING FOR BY-PRODUCTS / JOINT-PRODUCTS, SCRAP, WASTAGE ETC.**

The Company is engaged in transmission of electricity. There are no by products/joint products.

**f. BASIS OF INVENTORY VALUATION**

- (i) Inventories are valued at lower of cost determined on weighted average basis or net realizable value.
- (ii) The cost of inventories comprise of all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.
- (iii) The costs of purchase consist of the purchase price including duties and taxes (other than those subsequently recoverable by the enterprise from the taxing authorities), freight inwards and other expenditure directly attributable to the acquisition.
- (iv) The diminution in the value of obsolete, unserviceable and surplus stores and spares is ascertained on review and provided for.

**g. METHODOLOGY OF VALUATION OF INTER-UNIT / INTER-COMPANY AND RELATED PARTY**

The Company has entered into related party transactions in respect of services from Directors and KMP's during the year under audit. ( These transactions are in nature of remuneration paid to them).

Further, company has also entered into related party transactions in respect of services rendered to Punjab State Power Corporation Limited during the year under audit. These are in nature of revenue received and are considered at arm's length price.

**h. TREATMENT OF ABNORMAL AND NON-RECURRING COSTS INCLUDING CLASSIFICATION OF NON-COST ITEMS**

Non-cost items are excluded from the cost of sales and are treated as a separate item of reconciliation of profit as per cost accounts and Profit as per financial accounts.

**i OTHER**

- 1 Cost Accounting policies not referred above are consistent and in consonance with Generally Accepted Cost Accounting Principles.
- 2 In our opinion and according to the information and explanations given to us, the budgetary control systems followed by the Company are adequate.
- 3 **COST ACCOUNTING RECORD RULES :-**  
Records required under the cost accounting record rules has been maintained only at the end of the financial year on the basis of audited financial accounts. The preparation of the Cost Statements in conformity with the generally accepted cost accounting principles requires management to make estimates and assumptions that affect the reported amounts and results of operation during the reporting years. Although these estimates are based upon management's best knowledge of current affairs, actual results could differ from those estimates and revisions, if any, are recognized in the current and future years.
- 4 The Previous year figures have been reclassified/regrouped/merged/restated for the purpose of comparison with current year's figures wherever necessary.

**PUNJAB STATE TRANSMISSION CORPORATION LIMITED**

PSEB Head Office, The Mall,  
Patiala -147001 Punjab

Cost Audit Report  
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**4) PRODUCT / SERVICE DETAILS (FOR THE COMPANY AS WHOLE )**

| Name of Product (s) / Service (s)   | UOM | CETA Heading | Whether Covered under cost audit | Net Operational Revenue    |                             |
|---|-----|--------------|----------------------------------|----------------------------|-----------------------------|
|   |     |              |                                  | Current Year (Rs.in Lakhs) | Previous Year (Rs.in Lakhs) |
| Transmission of Electricity   | LUS | NA           | Yes                              | 1,57,372.42                | 1,59,442.54                 |
| <b>Total net operational revenue of Manufactured product or services</b>                          |     |              |                                  | <b>1,57,372.42</b>         | <b>1,59,442.54</b>          |
| Other operating Incomes of company  |     |              |                                  | 4,547.04                   | 3,494.82                    |
| <b>Total operating incomes of company</b>   |     |              |                                  | <b>1,61,919.46</b>         | <b>1,62,937.36</b>          |
| (i) Exceptional and Extra Ordinary Income   |     |              |                                  | -                          | -                           |
| (ii) Other comprehensive income, if any   |     |              |                                  | -                          | -                           |
| <b>Total Revenue including Exceptional, Extra Ordinary and Other Comprehensive Income, if any</b> |     |              |                                  | <b>1,61,919.46</b>         | <b>1,62,937.36</b>          |
| Turnover as per Excise/ Service Tax/ GST Records (Refer Note No.1)                                |     |              |                                  | 1,74,703.32                | 1,87,875.07                 |

**Note No. 1**

Details mentioned herein are as provided by the management of the company compiled on the basis of GST records maintained by the company. Authenticity and accuracy of these details are subject to GST audit under GST act. Further, we have not made detailed examination of the GST records.



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| <b>PUNJAB STATE TRANSMISSION CORPORATION LIMITED</b>   |                                   |                              |               |
|--|-----------------------------------|------------------------------|---------------|
| PSEB Head Office, The Mall,<br>Patiala -147001 Punjab  |                                   | Cost Audit Report<br>2023-24 |               |
| <b>5) QUANTITATIVE INFORMATION</b>   |                                   |                              |               |
| Name of Product<br>CETA Heading  | Transmission of Electricity<br>NA |                              |               |
| Particulars  | UOM                               | Current Year                 | Previous Year |
| <b>1. Available Capacity</b>   |                                   |                              |               |
| (a) Installed Capacity   |                                   | NA                           | NA            |
| (b) Capacity Enhanced During the Year  |                                   |                              |               |
| (c) Total Available Capacity   |                                   |                              |               |
| <b>2. Actual Service Provided</b>  |                                   |                              |               |
| (a) Own Services   | LUS                               | 651906.155                   | 644973.890    |
| (b) Services Under contractual arrangements  |                                   |                              |               |
| (c) Outsourced Services  |                                   |                              |               |
| <b>(d) Total Services</b>  | LUS                               | 651906.155                   | 644973.890    |
| <b>3. Total Services provided as per GST Records (Refer Note No.1)</b>   | LUS                               | 651906.155                   | 644973.890    |
| <b>4. Capacity Utilization ( In - House )</b>  |                                   |                              |               |
| <b>5. Other Adjustements</b>   |                                   |                              |               |
| a. Self or Capative consumption  |                                   |                              |               |
| b. Other Quantitative Adjustemnets, if any   | LUS                               | -14617.345                   | -14614.312    |
| <b>c. Total Other Adjustements</b>   | LUS                               | -14617.345                   | -14614.312    |
| <b>6. Total available services for sale (2 d + 5 c)</b>  | LUS                               | 637288.810                   | 630359.578    |
| <b>7. Actual Sales</b>   |                                   |                              |               |
| (a) Services Rendered - Domestic   | LUS                               | 637288.810                   | 630359.578    |
| (b) Services Rendered - Export   |                                   |                              |               |
| <b>(c) Total Services Rendered</b>   | LUS                               | 637288.810                   | 630359.578    |
| <b>Note No. 1</b><br>The details mentioned herein are as provided by the management of the company compiled on the basis of GST and other records maintained by the company. Authenticity and accuracy of these details are subject to GST audit under GST act. Further, we have not made detailed examination of the GST records. |                                   |                              |               |



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**PUNJAB STATE TRANSMISSION CORPORATION LIMITED**

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**6) ABRIDGED COST STATEMENT**

| Name of Product<br>CETA Heading<br>Unit of Measurement |   | Transmission of Electricity |                           |                       |                           |
|--|---|-----------------------------|---------------------------|-----------------------|---------------------------|
|  |   | NA                          | LUS                       |                       |                           |
|  | Service Provided                          | Finished Stock Adjustments  | Captive Consumption       | Other Adjustments     | Service Rendered          |
| Current Year   | 651906.155                                | 0.000                       | 0.000                     | -14617.345            | 637288.810                |
| Previous Year  | 644973.890                                | 0.000                       | 0.000                     | -14614.312            | 630359.578                |
| S.no   | Particulars                               | Current Year                |                           | Previous Year         |                           |
|  |   | Amount (Rs. In lakhs)       | Rate Per Unit (Rs.) (LUS) | Amount (Rs. In lakhs) | Rate Per Unit (Rs.) (LUS) |
| 1  | Materials Consumed                        | -                           | -                         | -                     | -                         |
| 2  | Utilities                                 | -                           | -                         | -                     | -                         |
| 3  | Direct Employee Cost                      | 19,671.46                   | 3,017.53                  | 20,893.94             | 3,239.50                  |
| 4  | Direct Expenses                           | 1,908.46                    | 292.75                    | 1,233.55              | 191.26                    |
| 5  | Consumable stores and spares              | -                           | -                         | -                     | -                         |
| 6  | Repairs and maintenance                   | 3,689.52                    | 565.96                    | 3,043.58              | 471.89                    |
| 7  | Quality Control Expenses                  | -                           | -                         | -                     | -                         |
| 8  | Research and Development Expenses         | -                           | -                         | -                     | -                         |
| 9  | Technical Know - how Fee/ Royalty         | -                           | -                         | -                     | -                         |
| 10   | Depreciation /Amortization                | 31,137.59                   | 4,776.39                  | 30,556.47             | 4,737.63                  |
| 11   | Other Overheads                           | 1,789.86                    | 274.56                    | 1,700.16              | 263.60                    |
| 12   | Industry Specific operating Expenses      | -                           | -                         | -                     | -                         |
| 13   | <b>Total</b>                              | <b>58,196.89</b>            | <b>8,927.19</b>           | <b>57,427.70</b>      | <b>8,903.88</b>           |
| 14   | Less :- Credits for Recoveries            | -                           | -                         | -                     | -                         |
| 15   | <b>Cost of Service Provided</b>           | <b>58,196.89</b>            | <b>8,927.19</b>           | <b>57,427.70</b>      | <b>8,903.88</b>           |
| 16   | Cost of Outsourced / Contractual Services | -                           | -                         | -                     | -                         |
| 17   | <b>Total Services Available</b>           | <b>58,196.89</b>            | <b>8,927.19</b>           | <b>57,427.70</b>      | <b>8,903.88</b>           |
| 18   | Less :- Captive Consumption               | -                           | -                         | -                     | -                         |
| 19   | Other Adjustments                         | -                           | 204.76                    | -                     | 206.43                    |
| 20   | <b>Cost of Services Sold</b>              | <b>58,196.89</b>            | <b>9,131.95</b>           | <b>57,427.70</b>      | <b>9,110.31</b>           |
| 21   | Administrative Overheads                  | 62,132.85                   | 9,749.56                  | 59,535.27             | 9,444.65                  |
| 22   | Selling And Distribution Overhead         | -                           | -                         | -                     | -                         |
| 23   | <b>Cost of Sales Before Interest</b>      | <b>1,20,329.74</b>          | <b>18,881.51</b>          | <b>1,16,962.97</b>    | <b>18,554.96</b>          |
| 24   | Finance Charges                           | 34,465.07                   | 5,408.08                  | 34,704.47             | 5,505.50                  |
| 25   | <b>Cost of Sales</b>                      | <b>1,54,794.81</b>          | <b>24,289.59</b>          | <b>1,51,667.44</b>    | <b>24,060.46</b>          |
| 26   | Net Sales Realization ( Net of Taxes )    | 1,57,372.42                 | 24,694.05                 | 1,59,442.54           | 25,293.90                 |
| 27   | <b>Margin</b>                             | <b>2,577.61</b>             | <b>404.46</b>             | <b>7,775.10</b>       | <b>1,233.44</b>           |



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**PUNJAB STATE TRANSMISSION CORPORATION LIMITED**

PSEB Head Office, The Mall,  
Patiala -147001 Punjab

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**7) Details of Material Consumed**

Name of Product

Transmission of Electricity

CETA Heading

NA

Description of Material

Category

UOM

Current Year

Previous Year

Quantity

Rate Per  
Unit

Amount

Quantity

Rate Per Unit

Amount

Not Applicable



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| PUNJAB STATE TRANSMISSION CORPORATION LIMITED         |                             |               |        |                              |               |        |
|---|-----------------------------|---------------|--------|------------------------------|---------------|--------|
| PSEB Head Office, The Mall,<br>Patiala -147001 Punjab |                             |               |        | Cost Audit Report<br>2023-24 |               |        |
| 8) Details of Utilities Consumed                      |                             |               |        |                              |               |        |
| Name of Product                                       | Transmission of Electricity |               |        |                              |               |        |
| CETA Heading  | NA                          |               |        |                              |               |        |
|   | Current Year                |               |        | Previous Year                |               |        |
|   | Quantity                    | Rate Per Unit | Amount | Quantity                     | Rate Per Unit | Amount |
| Not Applicable  |                             |               |        |                              |               |        |



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| PUNJAB STATE TRANSMISSION CORPORATION LIMITED         |                             |                              |
|---|-----------------------------|------------------------------|
| PSEB Head Office, The Mall,<br>Patiala -147001 Punjab |                             | Cost Audit Report<br>2023-24 |
| 9) Details of Industry Specific Operating Expenses    |                             |                              |
| Name of Product                                       | Transmission of Electricity |                              |
| CETA Heading  | NA                          |                              |
| Description of Industry Specific Expenses             | Current Year (Amount)       | Previous Year (Amount)       |
| Not Applicable  |                             |                              |



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**PUNJAB STATE TRANSMISSION CORPORATION LIMITED**

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**10) PRODUCT AND SERVICE PROFITABILITY STATEMENT**

| Particulars                 | Current Year (Rs.in Lakhs) |                    |                 | Previous Year (Rs.in Lakhs) |                    |                 |
|-----------------------------|----------------------------|--------------------|-----------------|-----------------------------|--------------------|-----------------|
|                             | Sales                      | Cost of Sales      | Margin          | Sales                       | Cost of Sales      | Margin          |
| Transmission of Electricity | 1,57,372.42                | 1,54,794.81        | 2,577.61        | 1,59,442.54                 | 1,51,667.44        | 7,775.10        |
| <b>Total</b>                | <b>1,57,372.42</b>         | <b>1,54,794.81</b> | <b>2,577.61</b> | <b>1,59,442.54</b>          | <b>1,51,667.44</b> | <b>7,775.10</b> |



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**11) PROFIT RECONCILIATION ( FOR COMPANY AS WHOLE )**

| Sr. no. | Particulars   | Current Year (Rs.in Lakhs) | Previous Year (Rs.in Lakhs) |
|---------|---|----------------------------|-----------------------------|
| 1       | <b>Profit or loss as per Cost Accounts</b>  |                            |                             |
|         | (a) For Audited Products  | 2577.61                    | 7,775.10                    |
|         | (b) For Un- Audited Products  |                            |                             |
| 2       | <b>Add: - Incomes not considered in cost accounts</b>   |                            |                             |
|         | Income from sale of scrap   | 46.05                      | 300.50                      |
|         | Income from O&M of bays of PGCIL  | 365.12                     | 233.77                      |
|         | Late/delayed payment surcharge - PSPCL  | 316.95                     | 310.31                      |
|         | Income from Sale of Fixed Assets  | 1006.44                    | 533.90                      |
|         | Provision withdrawn on obsolete items and losses under investigation  | 369.10                     | 83.56                       |
|         | Interest received on refund of Income tax   | 32.49                      | 244.12                      |
|         | Sundry credit balance written back  | 24.07                      | 13.90                       |
|         | Miscellaneous income  | 2191.53                    | 1,581.85                    |
|         |   | <b>4351.75</b>             | <b>3301.91</b>              |
| 3       | <b>Less :- Expenses not considered in cost accounts</b>   |                            |                             |
|         | Impairment Loss-Damaged or unrepairable Plant & Machinery   | 246.97                     | -                           |
|         | Value of Obsolete Store   | 0.08                       | 296.36                      |
|         | Provisoin for Losses under investigation  | 35.41                      | 2.72                        |
|         | Intangible Assets Written Off   | 3.71                       | 2.72                        |
|         | Sundry Debits Written Off   | 172.33                     | 122.92                      |
|         | Donations   | 0.14                       | 0.16                        |
|         | Provision for doubtful dues from employees/suppliers  | 40.20                      | 316.25                      |
| 4       | Difference in Valuation of Stock Between Financial Accounts and Cost Accounts   |                            |                             |
| 5       | Other Adjustments   |                            |                             |
| 6       | Expenditure incurred for CSR activities   | 222.80                     | 131.15                      |
|         |   | <b>721.64</b>              | <b>872.28</b>               |
| 6       | <b>Profit or loss as per Financial Accounts (excluding Other Comprehensive Income for companies following Ind AS)</b> | <b>6,207.72</b>            | <b>10,204.73</b>            |

\* Company has considered actuarial gain/loss on gratuity as part of cost due to which profit as per Cost Accounts has been overstated by Rs. 73.86 lakhs in Current Year (Rs.(115.04) lakhs in Previous year).



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| <b>PUNJAB STATE TRANSMISSION CORPORATION LIMITED</b>         |                                       |  |
|--|---------------------------------------|--|
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| <b>12) VALUE ADDITION AND DISTRIBUTION OF EARNING</b>        |                                       |  |
| <b>Particulars</b>   | <b>Current Year<br/>(Rs.in Lakhs)</b> | <b>Previous Year (Rs.in<br/>Lakhs)</b> |
| <b>Value Addition:</b>                                       |                                       |  |
| Revenue from Operations                                      | 1,57,372.42                           | 1,59,442.54                            |
| Less : Taxes and other duties                                | -                                     | -                                      |
| Net revenue from operations                                  | 1,57,372.42                           | 1,59,442.54                            |
| Add: Export Incentives                                       | -                                     | -                                      |
| Add/Less: Adjustment in Stocks                               | -                                     | -                                      |
| <b>Less: Cost of bought out inputs</b>                       |                                       |  |
| Cost of materials consumed                                   | -                                     | -                                      |
| Cost of process material and chemicals                       | -                                     | -                                      |
| Cost of stores and spares consumed                           | -                                     | -                                      |
| Cost of utilities  | -                                     | -                                      |
| Cost of other bought out inputs                              | 8,756.66                              | 7,469.67                               |
| <b>Total Cost of bought out inputs</b>                       | <b>8,756.66</b>                       | <b>7,469.67</b>                        |
| <b>Value Added</b>   | <b>1,48,615.76</b>                    | <b>1,51,972.87</b>                     |
| Add: Income from any other sources                           | 4,547.04                              | 3,494.82                               |
| Add:-Exceptional, Extra Ordinary Income                      | -                                     | -                                      |
| :-Other Comprehensive Incomes, if any                        | -                                     | -                                      |
| <b>Earnings Available for Distribution</b>                   | <b>1,53,162.80</b>                    | <b>1,55,467.69</b>                     |
| <b>Distribution of Earnings to:</b>                          |                                       |  |
| Employees as salaries & wages, retirement benefits, etc.     | 79,304.27                             | 78,109.68                              |
| Shareholders as dividend                                     | -                                     | -                                      |
| Company as retained funds                                    | 38,592.86                             | 41,662.09                              |
| Government as taxes (specify)                                | -                                     | -                                      |
| Exceptional, Extra Ordinary and Other Comprehensive Expenses | 73.86                                 | 115.04                                 |
| Other distribution of earnings                               | 35,191.81                             | 35,580.87                              |
| <b>Total distribution of earnings</b>                        | <b>1,53,162.80</b>                    | <b>1,55,467.69</b>                     |



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## PUNJAB STATE TRANSMISSION CORPORATION LIMITED

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### 13) FINANCIAL POSITION AND RATIO ANALYSIS

| A                               | Financial Position                         | Unit         | Current Year | Previous Year |
|---------------------------------|--|--------------|--------------|---------------|
| 1                               | Share Capital                              | Rs. in Lakhs | 60,588.35    | 60,588.35     |
| 2                               | Reserves and Capital                       | Rs. in Lakhs | 2,60,699.03  | 2,54,565.17   |
| 3                               | Long Term Borrowings                       | Rs. in Lakhs | 3,35,263.48  | 3,05,728.56   |
| 4                               | (a) Gross Assets                           | Rs. in Lakhs | 12,03,624.12 | 11,52,458.50  |
| 4                               | (b) Net Assets                             | Rs. in Lakhs | 7,81,530.88  | 7,63,227.06   |
| 5                               | (a) Current Assets                         | Rs. in Lakhs | 53,524.67    | 53,853.56     |
| 5                               | (b) Less :- Current Liabilities            | Rs. in Lakhs | 1,19,181.88  | 1,43,800.25   |
| 5                               | (c) Net Current Assets                     | Rs. in Lakhs | (65,657.21)  | (89,946.69)   |
| 6                               | Capital Employed                           | Rs. in Lakhs | 6,94,577.02  | 6,71,549.10   |
| 7                               | Net Worth                                  | Rs. in Lakhs | 3,21,287.38  | 3,15,153.52   |
| <b>B Financial Performance</b>  |  |              |              |               |
| 1                               | Value Added                                | Rs. in Lakhs | 1,48,615.76  | 1,51,972.87   |
| 2                               | Net Revenue From Company                   | Rs. in Lakhs | 1,57,372.42  | 1,59,442.54   |
| 3                               | Profit Before Tax                          | Rs. in Lakhs | 6,207.72     | 10,204.73     |
| <b>C Profitability Ratios</b>   |  |              |              |               |
| 1                               | PBT To Capital Employed                    | % age        | 0.89         | 1.52          |
| 2                               | PBT To Net Worth                           | % age        | 1.93         | 3.24          |
| 3                               | PBT To Value Added                         | % age        | 4.18         | 6.71          |
| 4                               | PBT To Net Revenue From Operations         | % age        | 3.94         | 6.40          |
| <b>D Other Financial Ratios</b> |  |              |              |               |
| 1                               | Debt Equity Ratio                          | Times        | 1.04         | 0.97          |
| 2                               | Current Asset To Current Liabilities       | Times        | 0.45         | 0.37          |
| 3                               | Value Added to Net Revenue from Operations | %age         | 94.44        | 95.32         |

#### Working Note - Capital Employed

|                                       | Current Year (Rs.in Lakhs) | Previous Year (Rs.in Lakhs) |
|---------------------------------------|----------------------------|-----------------------------|
| Opening Net Fixed Assets              | 7,63,227.06                | 7,48,632.17                 |
| Closing Net Fixed Assets              | 7,81,530.88                | 7,63,227.06                 |
| <b>Average Net Fixed Assets</b>       | <b>7,72,378.97</b>         | <b>7,55,929.62</b>          |
| Opening Non Current Investment        |                            |                             |
| Closing Non Current Investment        |                            |                             |
| <b>Average Non Current Investment</b> | -                          | -                           |
| Opening Net Current Assets            | (89,946.69)                | (78,814.34)                 |
| Closing Net Current Assets            | (65,657.21)                | (89,946.69)                 |
| <b>Average Net Current Assets</b>     | <b>(77,801.95)</b>         | <b>(84,380.52)</b>          |
| <b>Capital Employed</b>               | <b>6,94,577.02</b>         | <b>6,71,549.10</b>          |

**Note:-**

1. Based on the consumption pattern of inventory comprising of stores and spares in the past. It is assessed that substantial portion or such inventory shall be consumed in future for construction/erection of the capital assets. Since the identification/determination of inventory to be consumed for other than capital purpose is not possible at this stage, the whole inventory of stores and spares has been classified as "Capital Stores".
2. For the purpose of comparison with current years figures previous year figures have also been reclassified/regrouped/merged /restated wherever necessary.



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**14) RELATED PARTY TRANSACTIONS**

| S. No. | Name of Related Party                         | Name of Product / Service | CIN of Related Party  | PAN        | Nature of Transaction | Quantity | Transfer Price | Amount (Rs. In Lacs) | Normal Price | Basis Adopted to determine the Normal Price |
|--------|---|---------------------------|-----------------------|------------|-----------------------|----------|----------------|----------------------|--------------|---|
| 1      | Sh. Vinod Kumar Bansal<br>(DIN No.08607314)   | Director/F&C              |                       | ADLPB7945D | Services Received     |          |                | 25.38                |              | Arms Length                                 |
| 2      | Sh. Vardeep Singh Mander<br>(DIN No.10076073) | Director/Technical        |                       | AAQPM1432N | Services Received     |          |                | 52.20                |              | Arms Length                                 |
| 3      | Sh. Nem Chand<br>(DIN No.01685412)            | Director/Administration   |                       | ABLPC9825B | Services Received     |          |                | 24.23                |              | Arms Length                                 |
| 4      | Sh. Anil Kaplush<br>(DIN No.088097993)        | Independent Director      |                       | ADAPK2439A | Services Received     |          |                | 2.83                 |              | Arms Length                                 |
| 5      | Sh. Suresh Kumar Arora<br>(DIN No.09798081)   | Independent Director      |                       | AATPA3387P | Services Received     |          |                | 3.81                 |              | Arms Length                                 |
| 6      | Sh. Sudhir Kumar                              | Chief Financial Officer   |                       | AGPPK4518A | Services Received     |          |                | 19.53                |              | Arms Length                                 |
| 7      | Sh. Sahil Pandey                              | Company Secretary         |                       | BQZPP3653C | Services Received     |          |                | 7.42                 |              | Arms Length                                 |
| 8      | Punjab State Power Corporation Limited        | Revenue                   | U40109PB201059C033813 | AAFCP5120Q | Services Rendered     |          |                | 1,56,828.00          |              | Arms Length                                 |



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**15) Reconciliation of Indirect Taxes (for the company as a whole)**

| Particulars   | Taxable Value /<br>Assessable Value | Excise Duty/<br>VAT, CST, Cess<br>Etc./ Other<br>State<br>Taxes, if any | Goods & Services Tax |               |             |          |
|---|-------------------------------------|---|----------------------|---------------|-------------|----------|
|   |                                     |   | CGST                 | SGST / UTGST  | IGST        | Cess     |
| <b>Duties/Taxes Payable</b>   |                                     |   | <b>Rs. in Lakhs</b>  |               |             |          |
| <b>Excise Duty</b>  |                                     |   |                      |               |             |          |
| 1 Domestic  |                                     |   |                      |               |             |          |
| 2 Export  |                                     |   |                      |               |             |          |
| 3 Stock Transfers   |                                     |   |                      |               |             |          |
| 4 Others, if any  |                                     |   |                      |               |             |          |
| 5 <b>Total Excise Duty (1 to 4)</b>   |                                     |   |                      |               |             |          |
| 6 VAT, CST, Cess etc.   |                                     |   |                      |               |             |          |
| 7 <b>Other State Taxes, if any</b>  |                                     |   |                      |               |             |          |
| <b>Goods &amp; Services Tax</b>   |                                     |   |                      |               |             |          |
| 8 Outward Taxable Supplies (other than zero rated, Nil Rated and Exempted)  | 13,087.28                           |   | 820.76               | 820.76        | 7.38        | -        |
| 9 Outward Taxable Supplies (zero rated)   | -                                   |   | -                    | -             | -           | -        |
| 10 Inward Supplies (liable to Reverse Charge)   | 493.97                              |   | 27.95                | 27.95         | -           | -        |
| 11 Other Outward Supplies (Nil Rated, Exempted)   | 161616.04                           |   | -                    | -             | -           | -        |
| 12 NON-GST Outward Supplies   |                                     |   |                      |               |             |          |
| 13 <b>Total (8 to 12)</b>   | <b>1,75,197.29</b>                  |   | <b>848.71</b>        | <b>848.71</b> | <b>7.38</b> | <b>-</b> |
| 14 <b>Total Duties / Taxes Payable (5 + 6 + 7 + 13)</b>   | <b>1,75,197.29</b>                  |   | <b>848.71</b>        | <b>848.71</b> | <b>7.38</b> | <b>-</b> |
| <b>Duties/Taxes Paid [by Utilisation of Input Tax Credit and Payment through Cash Ledger, as the case may be]</b> |                                     |   |                      |               |             |          |
| <b>Input Tax Credit Utilised</b>  |                                     |   |                      |               |             |          |
| 15 CGST / CENVAT  |                                     |   | -                    | -             | -           | -        |
| 16 SGST / UTGST / VAT   |                                     |   | -                    | -             | -           | -        |
| 17 IGST   |                                     |   | -                    | -             | -           | -        |
| 18 CESS   |                                     |   | -                    | -             | -           | -        |
| 19 Transitional Credit  |                                     |   | -                    | -             | -           | -        |
| 20 Others, if any, specify  |                                     |   | -                    | -             | -           | -        |
| 21 <b>Total Input Tax Credit Utilised (15 to 20)</b>  |                                     |   | -                    | -             | -           | -        |
| 22 Payment through Cash Ledger  |                                     |   | 848.71               | 848.71        | 7.38        | -        |
| 23 <b>Total Duties/Taxes Paid (21 + 22)</b>   |                                     |   | <b>848.71</b>        | <b>848.71</b> | <b>7.38</b> | <b>-</b> |
| 24 <b>Difference between Taxes Paid and Payable (14 - 23)</b>   |                                     |   | -                    | -             | -           | -        |
| 25 Interest/Penalty/Fines Paid  |                                     |   | -                    | -             | -           | -        |

**Disclosure/Disclaimer**

The details mentioned in this paragraph are as provided by the management of the company compiled on the basis of GST records maintained by the company. Authenticity and accuracy of these details are subject to GST audit under GST act. Further, we have not made detailed examination of the GST records.

For Reema Arya & Co.  
Cost & Management Accountants



for Punjab State Transmission Corporation Limited

*(Signature)*  
Vinod Kumar Bansal  
Director/F&C  
(DIN No.08607314)

*(Signature)*  
Vikas Singla  
CAO (F&A)

*(Signature)*  
Sahil Pandey  
Company Secretary

*(Signature)*


## Annexure-A

### PSERC Directive Sr. No. 5.2 (Loading Status of PSTCL Transmission lines and Sub-Stations), Quarter ending September 2024:

| Sr No.   | P&M Circle | Name of transmission line      | % loading as compared with the standard design parameters of conductors i.e., 45°C Ambient temperature and 75°C Conductor temperature. | Remarks of P&M Organization  | Proposal /remedial action by planning  |
|--|------------|--------------------------------|--|--|--|
| <b>A) Loading status of PSTCL Transmission Lines (loaded above 100%)</b> |            |                                |  |  |  |
| 1.   | Amritsar   | 220KV Chogawan-Khassa          | 618A at 33°C Ambient temperature (110.36%)   | Due to 220 khasa -civil line ckt. Is opened from 220 kv civil line end. Due to TS Work at 220KV Civil Line | Loading will reduce after rearrangement of 220kV circuits in Civil lines, Khassa, Chogawan region, already planned in MYT 2023-26. |
|  |            | 220kv Balachak-Khassa Ckt-I&II | 602 A at 38°C Ambient temperature (107.5%)   | Temporary (220kv s/s Fategarh Churian and 220kv s/s Majitha were feeding from 220kv Civil                  | Will be resolved after providing second connectivity to Naraingarh, already planned in MYT 2023-26.                                |

|  |  |   |  |  |  |
|--|--|---|--|--|--|
|  |  |   |  | Line. Because 220kv Ckt Wadala Granthian and Kotli suratmalhi were off as per PC Patiala instructions) |  |
|  | 220KV Civil Line-Khassa                  | 560 A at 34°C Ambient temperature (100%)    | Temporary (220kv s/s Fategarh Churian and 220kv s/s Majitha were feeding from 220kv Civil Line. Because 220kv Ckt Wadala Granthian and Kotli suratmalhi were off as per PC Patiala instructions) | Temporary loading  |  |
|  | 132KV Sarna-Gurdaspur                    | 340 A at 37°C Ambient temperature (106.25%) | Line got overloaded and was being operated by opening 132 Kv Dw/Batala D/C link.   | The high loading has been relieved after the commissioning of 220 kV Gurdaspur.                        |  |
|  | 132KV Hakima Gate-Sakatri Bagh, Amritsar | 386 A at 29°C Ambient temperature (101.31%) | 132 kV GT Road drawing 315A 132KV Verka was drawing Power from Verpal as   | High loading under contingent conditions.  |  |

|    |          |                                    |   |   |   |
|----|----------|------------------------------------|---|---|---|
|    |          |                                    |   | 1No auto at 220KV Wadala Granthian was under outage due to damaged                      |   |
|    |          | 132KV Butari-Tangra                | 334 A at 39°C Ambient temperature (104.38%) | Temporary Due to Supply given to 132KV verka  | Will be resolved with the advent of 220 kV Beas and with shifting of 132 kV system at Butari to Beas, included in MYT 2023-26.                          |
| 2. | Bathinda | 132 kV Ferozeshah - Kotkaror       | 358 A at 37°C Ambient temperature (112%)    | Line is overloaded  | Proposal for upgradation of 132kV Ferozeshah to 220kV level is under study.   |
|    |          | 132 KV GNDTP-IGC Bathinda          | 400 A at 30°C Ambient temperature (104.99%) | Permanent Loading (Sectioning of 132 KV BB is planned at 132 KV IGC Bathinda)           | Will be relieved after sectioning of Busbar at 132 kV IGC Bathinda. Also, proposal for upgradation of 132kV IGC Bathinda to 220kV level is under study. |
|    |          | 220 KV GNDTP Bathinda-GHTP Lehra-1 | 694 A at 31°C Ambient temperature (123.93%) | Lehra Ckt. 2 under PTW (During normal conditions MD was 407 on 26-09-2024 at 02:00 hrs) | High loading under contingent conditions.   |

|    |          |   |  |   |   |
|----|----------|---|--|---|---|
|    |          | 220 KV Dhanaula-Mansa                                     | 568 A at 31°C Ambient temperature (101.43%)    | Normal Existing Loading   | High loading under contingent conditions. It will be further reduced by the commissioning of the downstream network of 400 kV Behman Jassa Singh, which is already planned. |
|    |          | 220 KV Mansa-Patran (400 KV Patran) Earlier Mansa-Sunam   | 620 A at 32°C Ambient temperature (111%)       | Existing Loading During Paddy   | Loading will be reduced by the commissioning of the downstream network of 400 kV Behman Jassa Singh, which is already planned.  |
|    |          | 220kV Mukatsar-Katorewala Ckt (From 400kV Mukatsar Sahib) | 620.01 A at 35°C Ambient temperature (110.72%) | Existing Loading During Paddy   | Loading will reduce after 220kV Muktsar-Katorewala 2 <sup>nd</sup> circuit. Further, it will reduce with the advent of 220 kV Bhalaiana, already planned.                   |
| 3. | Ludhiana | 220KV G 1 - G 3   | 560 A at 35°C Ambient temperature (100%)       | Existing<br> | High loading under contingent conditions.   |

|    |         |                                      |   |            |  |
|----|---------|--------------------------------------|---|------------|--|
|    |         | 220KV Dhanansu-Kohara                | 650 A at 35°C Ambient temperature (103.01%) | Existing   | Loading will be reduced by the commissioning of the downstream network of 400 kV Dhanansu, which is already planned.   |
|    |         | 220KV PGCIL-Pakhawal                 | 617 A at 32°C Ambient temperature (110.18%) | Existing   | High loading under contingent conditions.  |
|    |         | 220KV Badhani-PGCIL Moga             | 565 A at 30°C Ambient temperature (100.89%) | Existing   | Solution to de-load is under study.  |
| 4. | Patiala | 400 kV Rajpura-220 kV Lalru ckt-1    | 604 A at 39°C Ambient temperature (107.86%) | Paddy load | Will be resolved after implementation of 220 kV D/C between 400 kV Panchkula and 220 kV Dera Bassi and LILO of 220kV Mohali-1-Lalru line at 220kV Mohali-2, already planned. |
|    |         | 400 kV Rajpura-220 kV Lalru ckt-2    | 601 A at 39°C Ambient temperature (107.32%) | Paddy load |  |
|    |         | 400 KV Rajpura-220 KV Rajpura Ckt. 1 | 653 A at 33°C Ambient temperature (116.61%) | Paddy load | High loading is due to partial completed rearrangement work of transmission lines in Patiala circle. Will be   |
|    |         | 220kV Ablawal-Fagganmajra 1          | 680 A at 44°C Ambient                       | Paddy load |  |

|  |  |                                 |   |            |   |
|--|--|---------------------------------|---|------------|---|
|  |  |                                 | temperature<br>(121.43%)                                |            | resolved with the<br>completion of<br>rearrangement<br>work.  |
|  |  | 220kV Ablowal-<br>Fagganmajra 2 | 680 A at<br>44°C<br>Ambient<br>temperature<br>(121.43%) | Paddy load |   |
|  |  | 220 kV<br>Derabassi-Lalru       | 638 A at<br>41°C<br>Ambient<br>temperature<br>(113.93%) | Paddy load | Loading will<br>reduce after<br>LILO of 220 KV<br>Mohali-1-Lalru<br>line at 220 KV<br>Mohali-2,<br>already planned.<br>Also, the advent<br>of 220kV<br>Mubarikpur will<br>relieve the<br>situation. |
|  |  | 220kV Patran-<br>Banala Ckt-1   | 576 A at<br>35°C<br>Ambient<br>temperature<br>(102.86%) | Paddy load | Augmentation of<br>existing<br>conductor with<br>HTLS conductor<br>has already<br>been planned.   |
|  |  | 220kV Patran-<br>Banala Ckt-2   | 576 A at<br>35°C<br>Ambient<br>temperature<br>(102.86%) | Paddy load |   |
|  |  | 220kV Patran-<br>Sunam          | 644 A at<br>42°C<br>Ambient<br>temperature<br>(115%)    | Paddy load | Loading will be<br>reduced by<br>commissioning<br>of the<br>downstream<br>network of 400<br>kV Behman<br>Jassa Singh,<br>which is already<br>planned.   |

|   |           |            |
|---|-----------|------------|
| 5.  | Jalandhar | ----NIL--- |
| <b>B) Loading status of Power Transformers of PSTCL sub-stations:</b> All 400/220kV, 220/132kV & 220/66kV Power Transformers of PSTCL substations were loaded below 100%. |           |            |

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## Voltage wise (For 400 KV) Fixed Assets for FY 2023-24 (Additions during the year)

Annexure - B

| Sr. No. | Name of Accounting Unit         | LC  | Asset Description   | Account Group | Account Head | Date of commissioning of the Asset | Type of Assets Consumer Contribution, Cost | New Addition from CAPEX |
|---------|---------------------------------|-----|---|---------------|--------------|------------------------------------|--|-------------------------|
| 1       | P&M Division Bathinda           | 656 | Construction of 400 KV AIS Switching Station 4Nos 400 KV Line Bay 4No. Tie Bays and 4 Nos Extended tie bays for connecting bus 1 and bus 2 at 400 KV Village Behman Jassa Singh on Turnkey Basis S/S Talwandi Sabo IUT NO. I-783-0423-02B | G_10.2        | 10.206       | 1-Apr-2023                         | Consumer Contribution                      | 10,616,746              |
| 2       | P&M Division Bathinda           | 656 | HORTICULTURE AT ENTRANCE AREA OF 400 KV SS BEHMAN JASSA SINGH   | G_10.2        | 10.206       | 31-Oct-2023                        | Consumer Contribution                      | 320,666                 |
| 3       | P&M Division Bathinda           | 656 | PROVIDING AND FIXING OD-SUBMERSIBLE PUMP SET AT 400 KV SS BEHMAN JASSA SINGH  | G_10.2        | 10.206       | 30-Nov-2023                        | Consumer Contribution                      | 116,139                 |
| 4       | P&M Division Dhanderi Kalan     | 660 | Const of 400 kv sub station at village dhanansu Ludhiana IUT Bill No I-783-0423-002 and Prev IUT bill I-783-1223-018  | G_10.2        | 10.206       | 1-Apr-2023                         | Others - 400 KV                            | 32,317,915              |
| 5       | P&M Division Dhanderi Kalan     | 660 | Construction of civil works for metering room at 400 KV Dhanansu (UT bill no I-783-0923-015 dt 11-Dec-2023)   | G_10.2        | 10.206       | 31-Dec-2023                        | Others - 400 KV                            | 768,662                 |
| 6       | P&M Division Dhanderi Kalan     | 660 | Const of 400 KV SS Dhanansu IUT bill no I-783-0923-014 for Rs 27675865 last IUT no I-783-0423-002 dt 7-2023 was for Rs 32317915   | G_10.2        | 10.206       | 31-Dec-2023                        | Others - 400 KV                            | 27,675,865              |
| 7       | P&M Division Dhanderi Kalan     | 660 | Const of 400 KV Dhanansu in cont of last IUT no I-783-0423-002 Rs 32317915 and IUT no I-783-0923-014 Rs 27675865  | G_10.2        | 10.206       | 28-Feb-2024                        | Others - 400 KV                            | 23,765,792              |
| 8       | P&M Division Dhanderi Kalan     | 660 | Civil works for construction of box type culvert for 500 MVA TF at 400 KV Dhanansu IUT bill no I-783-1224-008   | G_10.2        | 10.206       | 28-Feb-2024                        | Others - 400 KV                            | 521,060                 |
| 9       | 400kV Substation, PSTCL, Makhu  | 791 | n conti IUT I-783-0722-015 of 10-22 E-2122-783-06018 » 2021-22 27-cw-2021-22 pending civil works to be done at RC of JSl at 400kv SS Makhu  | G_10.2        | 10.206       | 1-Apr-2023                         | Others - 400 KV                            | 259,797                 |
| 10      | 400kV Substation, PSTCL, Makhu  | 791 | Const of 1 no 400KVa/s sub station makhu  | G_10.2        | 10.206       | 31-Dec-2023                        | Others - 400 KV                            | 1,412,432               |
| 11      | 400kV Substation, PSTCL, Makhu  | 791 | Const of 1 no ICT Bay others at 400 KV ss makhu   | G_10.2        | 10.206       | 1-Apr-2023                         | Others - 400 KV                            | 2,219,003               |
| 12      | 400KV S/s Rajpura               | 793 | CONST OF APPROACH ROAD TO FRPHAT SUB STATION.   | G_10.2        | 10.206       | 1-Apr-2023                         | Others - 400 KV                            | 616,379                 |
| 13      | 400KV S/s Rajpura               | 793 | Const of pending civil works to be done at R-C of JSl at 400KV Rjp. turnkey.  | G_10.2        | 10.206       | 1-Apr-2023                         | Others - 400 KV                            | 2,304,691               |
| 14      | 400KV S/s Rajpura               | 793 | Const of 1no line bay 1no ICT 1no future bay etc erection commissioning testing of 500MVA TF at sub station,  | G_10.2        | 10.206       | 1-Jul-2023                         | Others - 400 KV                            | 4,471,641               |
| 15      | 400KV S/s Rajpura               | 793 | Const of pending civil works to be done at R-C of JSl at 400KV Ss Rjp.  | G_10.2        | 10.206       | 31-Dec-2023                        | Others - 400 KV                            | 2,121,299               |
| 16      | AO, Civil Works Circle, Patiala | 783 | E-2122-783-09686 » 2021-22 - - Construction of 1 no line bay- 1 no ICT Bay-1 no future bay etc- erection commissioning testing of 500MVA T-F at 400KV S-S Rajpura   | G_10.2        | 10.206       | 31-Mar-2024                        | Others - 400 KV                            | 4,840,861               |
| 17      | AO, Civil Works Circle, Patiala | 783 | Const. OF 400KV AIS Switching station with 4no s 400KV line bays 4no.s Tie Bays - 4No.s extended Tie Bays - for connecting Bus-1 - Bus-11 at village Behman Jassa singh on Turnkey Basis S-5 Talwandi Saboo-                              | G_10.2        | 10.206       | 31-Mar-2024                        | Consumer Contribution                      | 161,095                 |
| 18      | AO, Civil Works Circle, Patiala | 783 | E-2223-783-07906 » 2022-23 CWM-6-2022-23 Construction of civil works for metering room at 400kv s-s Dhanansu  | G_10.2        | 10.206       | 31-Mar-2024                        | Others - 400 KV                            | 55,948                  |

## Voltage wise (For 400 KV) Fixed Assets for FY 2023-24 (Additions during the year)

Annexure - B

| Sr. No. | Name of Accounting Unit         | LC  | Asset Description   | Account Group       | Account Head | Date of commissioning of the Asset | Type of Assets Consumer Contribution, Grant | New Addition from CAPEX |
|---------|---------------------------------|-----|---|---------------------|--------------|------------------------------------|---|-------------------------|
| 19      | AO, Civil Works Circle, Patiala | 783 | E-1819-783-04044 * 2018-19 - CWJ-18-2018-19 - Const. of cw 630MVA 33-D 433KV S-S T-F Foundation at 400 KV S-s Mastawal -Makhu-  | G_10.2              | 10.206       | 31-Mar-2024                        | Others - 400 KV                             | 376,627                 |
| 20      | AO, Civil Works Circle, Patiala | 783 | E-2324-783-09561 A* 2023-24, CWJ-01-2023-24, Augmentation of 1 no 315 MVA T-F with 500 MVA T-F at 400 KV S-S Nakodar  | G_10.2              | 10.206       | 31-Mar-2024                        | Others - 400 KV                             | 133,369                 |
| 21      | AO, Civil Works Circle, Patiala | 783 | E-2324-783-10338 * 2023-24 CWM-12-2023-24 Civil works for construction of box type culvert for 500mva tf at 400kv ss dhanansu   | G_10.2              | 10.206       | 31-Mar-2024                        | Others - 400 KV                             | 655,201                 |
|         |                                 |     |   | <b>G_10.2 Total</b> |              |                                    |   | <b>115,741,188</b>      |
| 22      | 400KV S/s Rajpura               | 793 | Const of 400KV AIS Sub station rajpura.   | G_10.4              | 10.401       | 1-Apr-2023                         | Others - 400 KV                             | 6,967,728               |
|         |                                 |     |   | <b>G_10.4 Total</b> |              |                                    |   | <b>6,967,728</b>        |
| 23      | P&M Division Mukatsar           | 654 | Const of Civil Works for 630KVA 33-0.630 KV T-F Plinth Foundation and allied foundations at 400KV S-Strn. - Mukatsar  | G_10.5              | 10.541       | 1-Apr-2023                         | Others - 400 KV                             | 12,761                  |
| 24      | P&M Division Bathinda           | 656 | Construction of 400 KV SS AIS Switching station with 4 Nos 400 KV Line bay 4 No. Tie Bays extended Tie Bays for connecting bus bar HMEL at 400 KV SS Behman Jassa Singh | G_10.5              | 10.541       | 1-Apr-2023                         | Consumer Contribution                       | 5,013,070               |
| 25      | P&M Division Bathinda           | 656 | Construction of 400 KV SS AIS Switching station with 4 Nos 400 KV Line bay 4 No. Tie Bays extended Tie Bays for connecting bus bar HMEL at 400 KV SS Behman Jassa Singh | G_10.5              | 10.541       | 1-Apr-2023                         | Consumer Contribution                       | 256,132                 |
| 26      | 400 KV Nakodar                  | 792 | Dis and Transportation of 500 MVA 400/220 KV ICT at 400 KV Nakodar  | G_10.5              | 10.541       | 1-Apr-2023                         | Others - 400 KV                             | 256,585                 |
| 27      | 400 KV Nakodar                  | 792 | REPLACEMENT OF 315 MVA 400-220 PTF WITH 500 MVA 400/220 KV P/T/F AT 400 K NAKODAR   | G_10.5              | 10.541       | 1-Apr-2023                         | Others - 400 KV                             | 9,454,444               |
| 28      | 400 KV Nakodar                  | 792 | Dis and transportation of 500 MVA 400-220 KV ICT at 400 KV SS Nakodar   | G_10.5              | 10.541       | 1-Apr-2023                         | Others - 400 KV                             | 82,086                  |
| 29      | 400 KV Nakodar                  | 792 | 315 MVA 400-220KV TF with 500 MVA 400-220 KV PTF at 400 KV SS Nakodar   | G_10.5              | 10.541       | 1-Apr-2023                         | Others - 400 KV                             | 320,645                 |
| 30      | 400 KV Nakodar                  | 792 | Prov. of 1 no. 25 MVAR 220KV Reactor at 400 KV s-s Nakodar  | G_10.5              | 10.541       | 1-Apr-2023                         | Govt_Grant                                  | 648,477                 |
| 31      | 400 KV Nakodar                  | 792 | Prov. of 1 no. 25 MVAR 220KV Reactor at 400 KV s-s Nakodar  | G_10.5              | 10.541       | 1-Apr-2023                         | Govt_Grant                                  | 66,772,036              |
| 32      | P&M Division Dhanderi Kalan     | 660 | 315 MVA 400-220 KV PTF and 100 MVA 220-66 KV PTF and 400 KV-220-66 KV Bays at 400 KV dhanansu IUT bill no I-782-0623-047 IUT Dt 06-10-23                                | G_10.5              | 10.541       | 1-Apr-2023                         | Others - 400 KV                             | 273,302,303             |
| 33      | P&M Division Dhanderi Kalan     | 660 | 315 MVA 400-220 KV PTF and 100 MVA 220-66 KV PTF 400 KV ,220-66 KV Bays At 400 KV Dhanansu IUT no I-782-1324-041  | G_10.5              | 10.541       | 1-Apr-2023                         | Others - 400 KV                             | 21,995,234              |
| 34      | P&M Division Dhanderi Kalan     | 660 | 315MVA 400-220KV PTF and 100MVA 220-66KV PTF 220-66kv Bays at 400kv Dhanansu IUT no-I-782-1124-020  | G_10.5              | 10.541       | 1-Apr-2023                         | Others - 400 KV                             | 327,773,021             |

## Voltage wise (For 400 KV) Fixed Assets for FY 2023-24 (Additions during the year)

Annexure - B


| Sr. No. | Name of Accounting Unit             | LC  | Asset Description  | Account Group | Account Head | Date of commissioning of the Asset | Type of Assets Consumer Contribution, Grant | New Addition from CAPEX |
|---------|-------------------------------------|-----|--|---------------|--------------|------------------------------------|---|-------------------------|
| 35      | 400kV Substation, PSTCL, Makhu      | 791 | Construction of 1 no 400KV ICT bay and Design Engineering Manufacture supply Transportation Erection Testing and Commissioning of 1 no 500MVA 400-220-33 | G_10.5        | 10.541       | 1-Apr-2023                         | Others - 400 KV                             | 546,402                 |
| 36      | 400kV Substation, PSTCL, Makhu      | 791 | Const of 1 no 400KV ICT bay and Design Engg Mfg supply Tpt Erection Testing and Com of 1 no 500MVA 400-220-33 ATF at 400kv Makhu                         | G_10.5        | 10.541       | 1-Apr-2023                         | Others - 400 KV                             | 894,644                 |
| 37      | 400 KV S/S Bhalwan(Dhuri)           | 790 | Pro. 1 No. 125 MVAR 220 KV Reactor at 400 KV S/S Dhuri   | G_10.5        | 10.541       | 1-Apr-2023                         | Govt_Grant                                  | 273,632                 |
| 38      | 400 KV S/S Bhalwan(Dhuri)           | 790 | Pro. 1 No. 25 MVAR 220 KV Reactor at 400 KV S/S Dhuri  | G_10.5        | 10.541       | 1-Apr-2023                         | Govt_Grant                                  | 69,376,790              |
| 39      | 400 KV S/S Bhalwan(Dhuri)           | 790 | Pro. 1 No. 125 MVAR 220 KV Reactor at 400 KV S/S Dhuri   | G_10.5        | 10.541       | 1-Apr-2023                         | Govt_Grant                                  | 119,012,002             |
| 40      | 400 KV S/S Bhalwan(Dhuri)           | 790 | Prov. 1 No. 125 MVAR 220 KV Recator at 400 KV S/s Dhuri  | G_10.5        | 10.541       | 1-Apr-2023                         | Govt_Grant                                  | 129,789                 |
| 41      | 400 KV S/S Bhalwan(Dhuri)           | 790 | Prov. 1 No. 25 MVAR 220 KV Recator at 400 KV S/s Dhuri   | G_10.5        | 10.541       | 1-Apr-2023                         | Govt_Grant                                  | 85,725                  |
| 42      | 400 KV S/S Bhalwan(Dhuri)           | 790 | Prov. 1 No. 25 MVAR 220 KV Recator at 400 KV S/s Dhuri   | G_10.5        | 10.541       | 1-Apr-2023                         | Govt_Grant                                  | 409,411                 |
| 43      | 400KV S/s Rajpura                   | 793 | Prov jumping works at 400KV Ss Rjp.  | G_10.5        | 10.541       | 1-Apr-2023                         | Others - 400 KV                             | 19,169                  |
| 44      | 400KV S/s Rajpura                   | 793 | Change of phase sequence wave trap Rajpura Dhuri line at 400KV Ss Rjp.   | G_10.5        | 10.541       | 1-Apr-2023                         | Others - 400 KV                             | 5,155                   |
| 45      | 400KV S/s Rajpura                   | 793 | SDE 400KV Ss Rjp.  | G_10.5        | 10.541       | 1-Apr-2023                         | Others - 400 KV                             | 137,259                 |
| 46      | 400KV S/s Rajpura                   | 793 | Const of 1no 400KV ICT bay and design Engg Mfg Supply transportation Erection testing and Comm of 1no 500MVA 400 220 33KV Auto TF at 400Kvss DOC 1.4.23  | G_10.5        | 10.541       | 1-Apr-2023                         | Others - 400 KV                             | 535,017                 |
| 47      | 400KV S/s Rajpura                   | 793 | Const of 1no 400KV ICT bay n design engg mfg Supply Transportation Erection testing and Comm of 1no 500MVA 400 220 33KV Auto TF at 400kvss DOC 1.4.23    | G_10.5        | 10.541       | 1-Apr-2023                         | Others - 400 KV                             | 5,662,557               |
| 48      | 400KV S/s Rajpura                   | 793 | Const of 1No 400KV ICT bay n design engg mfg supply transportation erection testing and comm of 1no 500mva auto tf at 400kv ss. Doc 1.4.23               | G_10.5        | 10.541       | 1-Apr-2023                         | Others - 400 KV                             | 43,933,494              |
| 49      | 400KV S/s Rajpura                   | 793 | Const of 1No 400KV ICT bay n design engg mfg supply transportation erection testing and comm of 1no 500mva auto tf at 400kv ss. Doc 1.4.23               | G_10.5        | 10.541       | 1-Apr-2023                         | Others - 400 KV                             | 3,110,994               |
| 50      | AO, Grid Construction Circle, Ludhi | 782 | 400 kv s/s rajpura (Left over work of joyti structure)   | G_10.5        | 10.541       | 1-Apr-2023                         | Others - 400 KV                             | 1,583                   |
| 51      | AO, Grid Construction Circle, Ludhi | 782 | 315 MVA 400/220 KV PTF & 100 MVA 220/66 KV PTF 400 KV 220/66 KV Bays At 400 KV Dhanansu (Stalmecc)   | G_10.5        | 10.541       | 1-Apr-2023                         | Others - 400 KV                             | 80,292,299              |

## Voltage wise (For 400 KV) Fixed Assets for FY 2023-24 (Additions during the year)

Annexure - B

| Sr. No. | Name of Accounting Unit                | LC  | Asset Description  | Account Group       | Account Head | Date of commissioning of the Asset | Type of Assets Consumer Contribution, Grant | New Addition from CAPEX |
|---------|--|-----|--|---------------------|--------------|------------------------------------|---|-------------------------|
| 52      | AO, Grid Construction Circle, Ludhiana | 782 | Construction of 1 no 400KV ICT bay and Design, Engineering, Manufacture, supply, Transportation, Erection, Testing and Commissioning of 1 no 500MVA 400/220/33KV Auto Transformer at 400KV S/S Rajpura | G_10.5              | 10.541       | 1-Apr-2023                         | Others - 400 KV                             | 4,665,150               |
| 53      | AO, Grid Construction Circle, Ludhiana | 782 | Construction of 1 no 400KV ICT bay and Design, Engineering, Manufacture, supply, Transportation, Erection, Testing and Commissioning of 1 no 500MVA 400/220/33KV Auto Transformer at 400KV S/S Makhu   | G_10.5              | 10.541       | 1-Apr-2023                         | Others - 400 KV                             | 80,842                  |
| 54      | AO, Grid Construction Circle, Ludhiana | 782 | Dis and transportation of 500 MVA 400/220 KV ICT at 440 KV S/S Nakodar   | G_10.5              | 10.541       | 1-Apr-2023                         | Others - 400 KV                             | 25,216                  |
| 55      | AO, Grid Construction Circle, Ludhiana | 782 | 315 MVA 400/220KV T/F with 500 MVA 400/220 KV P/T/F at 400 KV S/S Nakodar  | G_10.5              | 10.541       | 1-Apr-2023                         | Others - 400 KV                             | 703,537                 |
| 56      | 400KV S/s Rajpura                      | 793 | Const of 1no line bay - 1 no ICT bay - 1ommi testing of 500MVA TF at S/s Rajpura   | G_10.5              | 10.561       | 28-Feb-2024                        | Others - 400 KV                             | 1,600,919               |
| 57      | AO, Civil Works Circle, Patiala        | 783 | 2023-24, CWJ-01/2023-24, Augmentation of 1 no 315 MVA T/F with 500 MVA T/F at 400 KV S/S, Nakodar E-2324-783-09561   | G_10.5              | 10.561       | 31-Mar-2024                        | Others - 400 KV                             | 500,163                 |
|         |  |     |  | <b>G_10.5 Total</b> |              |                                    |   | <b>987,882,543</b>      |
| 58      | P&M Division Bathinda                  | 656 | Construction of 400 KV line Behman Jassa Singh to HMEL Station Contributory Work of HMEL Project. IUT NO. I-781-0423-008   | G_10.6              | 10.601       | 1-Apr-2023                         | Consumer Contribution                       | 10,975,248              |
| 59      | P&M Division Bathinda                  | 656 | CONSTRUCTION OF 400 KV LINE PROPOSED 400 KV SS AT VILLAGE BEHMAN JASSA SINGH TO HMEL   | G_10.6              | 10.601       | 1-Apr-2023                         | Consumer Contribution                       | 3,349                   |
| 60      | AO, TLSC Circle, Patiala               | 781 | Construction of 400 KV line from proposed 400KV S/s at Village Behman Jassa Singh to HMEL Station (Contributory work of HMEL Project)  | G_10.6              | 10.601       | 31-Mar-2024                        | Consumer Contribution                       | 11,578,642              |

**Voltage wise (For 400 KV) Fixed Assets for FY 2022-23 (Additions during the year)**

| Sr. No. | Name of Accounting Unit        | LC  | Asset Description  | Account Group       | Account Head  | Date of commissioning of the Asset | Type of Assets Consumer Contribution, Grant | New Addition from CAPEX |
|---------|--------------------------------|-----|--|---------------------|---|------------------------------------|---|-------------------------|
| 1       | P&M Division Bathinda          | 656 | Earthfilling at 400KV sub station at village Behman Jassa Singh  | G_10.2              | 10.206  | 1-Apr-2022                         | Consumer Contribution                       | 21,491,542              |
| 2       | P&M Division Bathinda          | 656 | Earthfilling at 400KV sub station at village Behman Jassa Singh - 783-1223-004 and Uchoj U-656-1323-008  | G_10.2              | 10.206  | 1-Apr-2022                         | Consumer Contribution                       | 1,297,759               |
| 3       | P&M Division Dhanderi kalan    | 660 | Const of 400 kv station dhanansu Ludhiana_ IUT Bill No.I-783-1223-018 IUT Date 12-Apr-2023 Civil estimate no E-2122-783-04934 for 2021-22      | G_10.2              | 10.206  | 31-Mar-2023                        | Others - 400 KV                             | 177,456,310             |
| 4       | 400kv Substation, PSTCL, Makhu | 791 | TRENCH COVERS CIVIL WORKS AT 400KV MAKHU   | G_10.2              | 10.206  | 1-Apr-2022                         | Others - 400 KV                             | 1,569,119               |
| 5       | 400 KV Sub-Strn. Rajpura       | 793 | Construction of Pending Civil works done at R&C of JSL at 400 KV S/S Rajpura   | G_10.2              | 10.245  | 1-Oct-2022                         | Others - 400 KV                             | 2,131,785               |
|         |                                |     |  | <b>G_10.2 Total</b> |   |                                    |   | <b>203,946,515</b>      |
| 6       | 400 KV Sub-Strn. Rajpura       | 793 | Construction of 1no 400KV ICT bay, 1no 400 KV tie bay, 1 no 400KV future bay, design enginerring etc of 1 no 500 MVA T/F at 400 KV S/s Rajpura | G_10.4              | 10.401  | 1-Mar-2023                         | Others - 400 KV                             | 40,596,155              |
|         |                                |     |  | <b>G_10.4 Total</b> |  |                                    |   | <b>40,596,155</b>       |

**Voltage wise (For 400 KV) Fixed Assets for FY 2022-23 (Additions during the year)**

| Sr. No. | Name of Accounting Unit        | LC  | Asset Description  | Account Group | Account Head | Date of commissioning of the Asset | Type of Assets Consumer Contribution, Grant | New Addition from CAPEX |
|---------|--------------------------------|-----|--|---------------|--------------|------------------------------------|---|-------------------------|
| 7       | P&M Division Mukatsar          | 654 | Const. of civil works for 630KVA 33/0.630KV T/F Plinth Foundation and allied foundation at 400KV Muktsar                           | G_10.5        | 10.541       | 1-Apr-2022                         | Others - 400 KV                             | 286,397                 |
| 8       | 400 KV Nakodar                 | 792 | Prov 1 no 25MVAR 220KV Reactor at 400KV Nakodar  | G_10.5        | 10.541       | 17-Feb-2023                        | Govt_Grant                                  | 8,213,986               |
| 9       | P&M Division Dhanderi kalan    | 660 | 100 MVA 22066 KV PTF 400 KV and 22066 KV Bays At 400 KV Dhanansu IUT No I-782-1223-041 IUT Date 31-Mar-2023                        | G_10.5        | 10.541       | 27-Mar-2023                        | Others - 400 KV                             | 175,873,373             |
| 10      | 400kv Substation, PSTCL, Makhu | 791 | CONSTRUCTION OF 01 No 400KV ICT BAY AND DESIGN ENGINEERING COMMISSION OF 01 NO 500MVA 400 220 33KV AUTO TRANSFORMER AT 400KV MAKHU | G_10.5        | 10.541       | 1-Apr-2022                         | Others - 400 KV                             | 4,331,076               |
| 11      | 400 KV S/S Bhalwan(Dhuri)      | 790 | 1 no. 25 MVAR 220 KV reactor at 400 KV S/S bhalwan (Dhuri)   | G_10.5        | 10.541       | 27-Jan-2023                        | Govt_Grant                                  | 11,126,678              |
| 12      | 400 KV S/S Bhalwan(Dhuri)      | 790 | Prov 125 MVAR 400 KV Reactor at 400 kv SS Bhalwan dhuri  | G_10.5        | 10.541       | 30-Mar-2023                        | Govt_Grant                                  | 14,260,062              |

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**Voltage wise (For 400 KV) Fixed Assets for FY 2022-23 (Additions during the year)**

| Sr. No. | Name of Accounting Unit | LC  | Asset Description   | Account Group | Account Head | Date of commissioning of the Asset | Type of Assets Consumer Contribution, Grant | New Addition from CAPEX |
|---------|-------------------------|-----|---|---------------|--------------|------------------------------------|---|-------------------------|
| 13      | 400 KV Sub-Stn. Rajpura | 793 | Const of 1no 400KV ICT Bay and Design Engg Manufacture Supply Transportation Erection Testing and comm of 1 no 500MVA Auto T/F      | G_10.5        | 10.541       | 29-May-2022                        | Others - 400 KV                             | 1,068,814               |
| 14      | 400 KV Sub-Stn. Rajpura | 793 | Const of 1no 400KV ICT Bay and Design Engg Manufacture Supply Transportation Erection Testing and comm of 1 no 500MVA Auto T/F Cont | G_10.5        | 10.541       | 29-May-2022                        | Others - 400 KV                             | 205,388,771             |
| 15      | 400 KV Sub-Stn. Rajpura | 793 | SDE Turnkey Project S/s Cont  | G_10.5        | 10.541       | 1-Apr-2022                         | Others - 400 KV                             | 3,837,753               |
| 16      | 400 KV Sub-Stn. Rajpura | 793 | Change of phase sequence wave trap Rajpura Dhuri Line   | G_10.5        | 10.541       | 1-Apr-2022                         | Others - 400 KV                             | 70,860                  |
| 17      | 400 KV Sub-Stn. Rajpura | 793 | Prov Jumping Works  | G_10.5        | 10.541       | 1-Apr-2022                         | Others - 400 KV                             | 502,577                 |
| 18      | 400 KV Sub-Stn. Rajpura | 793 | Const of 1no 400KV ICT Bay and Design Engg Manufacture Supply Transportation Erection Testing and comm of 1 no 500MVA Auto T/F Cont | G_10.5        | 10.541       | 29-May-2022                        | Others - 400 KV                             | 117,545,850             |

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Voltage wise (For 400 KV) Fixed Assets for FY 2022-23 (Additions during the year)

| Sr. No. | Name of Accounting Unit | LC  | Asset Description   | Account Group       | Account Head | Date of commissioning of the Asset | Type of Assets<br>Consumer Contribution,<br>Grant | New Addition from CAPEX |
|---------|-------------------------|-----|---|---------------------|--------------|------------------------------------|---|-------------------------|
| 19      | P&M Division Bathinda   | 656 | 400KV AIS Swit. station with 4 no 400KV line bays 4no 400KV bays, 4no extend. tie bays for conn. busbar HMEL at 400KV SS Bahman Jassa Singh | G_10.5              | 10.561       | 1-Apr-2022                         | Consumer Contribution                             | 8,918,505               |
|         |                         |     |   | <b>G_10.5 Total</b> |              |                                    |   | <b>551,424,702</b>      |
| 20      | P&M Division Bathinda   | 656 | LILD 400 KV Talwandi Sabo Moga ckt at proposed 400KV Ss at Village Behman Jassa Singh in cont. of 781-1222-013                              | G_10.6              | 10.601       | 1-Apr-2022                         | Consumer Contribution                             | 49,037,531              |

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Voltage wise (For 400 KV) Fixed Assets for FY 2021-22 (Additions during the year)

| Sr. No. | Name of Accounting Unit                | LC  | Asset Description   | Account Group       | Account Head | Date of commissioning of the Asset | Type of Assets Consumer Contribution, Grant, Other | LC from which Asset Received | New Addition from CAPEX |
|---------|--|-----|---|---------------------|--------------|------------------------------------|--|------------------------------|-------------------------|
| 1       | P&M Division Bethinda                  | 856 | Const. of 400KV AIS Behman Jesse Singh Switching Station with 4no. 400 KV line bays 4no. Tie Bays & 4no. Extended Tie Bays (for connecting Bus-1 & Bus-11 at village Bheman Jesse Singh on Turnkey Basis) at 400 KV S/S Behman Jesse Singh Wala<br>SCHEME- CO/CONTRIBUTORY WORK (91)  | G_10.2              | 10.206       | 1-Apr-2021                         | Consumer Contribution                              | 783                          | 11,398,877              |
| 2       | AO, Civil Works Circle, Patiala        | 783 | CO/CONTRIBUTORY- Additional Exp of Const. OF 400KV AIS Switching station with 4no.s 400KV line bays 4no.s Tie Bays & 4no.s extended Tie Bays ] for connecting Bus-1 & Bus-11 at village Behman Jesse Singh on Turnkey Basis S/S Talwandi Seboo  | G_10.2              | 10.206       | 31-Mar-2022                        | Consumer Contribution                              | 783                          | 628,924                 |
| 3       | P&M Division Bethinda                  | 856 | Const. of 400KV AIS Behman Jesse Singh Switching Station with 4no. 400 KV line bays 4no. Tie Bays & 4no. Extended Tie Bays (for connecting Bus-1 & Bus-11 at village Bheman Jesse Singh on Turnkey Basis) at 400 KV S/S Behman Jesse Singh Wala<br>SCHEME- CO/CONTRIBUTORY WORK (91)  | G_10.2              | 10.211       | 1-Apr-2021                         | Consumer Contribution                              | 783                          | 656,903                 |
| 4       | 400 KV Sub-Str. Rajpura                | 793 | Balance works of boundary wall at R&C of JSL at 400 KV Rajpura  | G_10.2              | 10.245       | 1-Apr-2021                         | Others - 400 KV                                    | 783                          | 105,847                 |
| 5       | 400 KV Sub-Str. Rajpura                | 793 | Construction of main gate and security hut at 400 KV Rajpura  | G_10.2              | 10.245       | 1-Apr-2021                         | Others - 400 KV                                    | 783                          | 282,913                 |
| 6       | P&M Division Bethinda                  | 856 | Const. of 400KV AIS Behman Jesse Singh Switching Station with 4no. 400 KV line bays 4no. Tie Bays & 4no. Extended Tie Bays (for connecting Bus-1 & Bus-11 at village Bheman Jesse Singh on Turnkey Basis) at 400 KV S/S Behman Jesse Singh Wala<br>SCHEME- CO/CONTRIBUTORY WORK (91)  | G_10.2              | 10.245       | 1-Apr-2021                         | Consumer Contribution                              | 783                          | 14,544,113              |
| 7       | AO, Civil Works Circle, Patiala        | 783 | Balance work of boundary wall at 400 kv at Rajpura  | G_10.2              | 10.245       | 31-Mar-2022                        | Others - 400 KV                                    | 783                          | 26,312                  |
| 8       | AO, Civil Works Circle, Patiala        | 783 | Const. of main Gate & Security Hut of 400KV at Rajpura  | G_10.2              | 10.245       | 31-Mar-2022                        | Others - 400 KV                                    | 783                          | 70,325                  |
|         |  |     |   | <b>G_10.2 Total</b> |              |                                    |  |                              | <b>27,676,214</b>       |
| 9       | P&M Division Bethinda                  | 856 | Const. of 400KV AIS Behman Jesse Singh Switching Station with 4no. 400 KV line bays 4no. Tie Bays & 4no. Extended Tie Bays (for connecting Bus-1 & Bus-11 at village Bheman Jesse Singh on Turnkey Basis) at 400 KV S/S Behman Jesse Singh Wala<br>SCHEME- CO/CONTRIBUTORY WORK (91)<br>(Note - in continuation)<br>Earth Filling | G_10.4              | 10.401       | 1-Apr-2021                         | Consumer Contribution                              | 783                          | 9,471,943               |
| 10      | P&M Division Bethinda                  | 856 | Const. of 400KV AIS Behman Jesse Singh Switching Station with 4no. 400 KV line bays 4no. Tie Bays & 4no. Extended Tie Bays (for connecting Bus-1 & Bus-11 at village Bheman Jesse Singh on Turnkey Basis) at 400 KV S/S Behman Jesse Singh Wala<br>SCHEME- CO/CONTRIBUTORY WORK (91)  | G_10.4              | 10.412       | 1-Apr-2021                         | Consumer Contribution                              | 783                          | 2,711,140               |
|         |  |     |   | <b>G_10.4 Total</b> |              |                                    |  |                              | <b>12,183,083</b>       |
| 11      | P&M Division Muktesar                  | 854 | 500 MVA, 400/220/33 KV PTW at 400KV S/S Muktesar sehib  | G_10.5              | 10.541       | 1-Apr-2021                         | Others - 400 KV                                    | 782                          | 2,595,992               |
| 12      | 400 KV S/S Bhalwan(Dhuni)              | 790 | 400 KV Bhalwan Addl. 3rd MVA T/F  | G_10.5              | 10.541       | 1-Apr-2021                         | Others - 400 KV                                    | 782                          | 5,871,483               |
| 13      | 400 KV Sub-Str. Rajpura                | 793 | Employee case, interest charges, price variations for supply of material under WO 143/146 misc etc.   | G_10.5              | 10.541       | 1-Apr-2021                         | Others - 400 KV                                    | 782                          | 3,589,120               |
| 14      | P&M Division Bethinda                  | 856 | Const. of 400KV AIS Behman Jesse Singh Switching Station with 4no. 400 KV line bays 4no. Tie Bays & 4no. Extended Tie Bays (for connecting Bus-1 & Bus-11 at village Bheman Jesse Singh on Turnkey Basis) at 400 KV S/S Behman Jesse Singh Wala<br>SCHEME- CO/CONTRIBUTORY WORK (91)  | G_10.5              | 10.541       | 1-Apr-2021                         | Consumer Contribution                              | 783                          | 70,939,775              |
| 15      | P&M Division Bethinda                  | 856 | Const. of 400KV AIS Switching Station with 4no. 400KV line Bays 4no. Tie bays and 4no. Extended Tie bays from connecting bus bar HMBL at 400 KV S/S Behman Jesse Singh<br>SCHEME- CO/CONTRIBUTION WORKS (91)  | G_10.5              | 10.541       | 28-Mar-2022                        | Consumer Contribution                              | 782                          | 359,455,162             |
| 16      | 400kv Substation, PSTCL, Meiku         | 791 | 02 NO.5 220KV BAY FOR RASHIANA/JUMPERING AT 400KV SUBSTATION MAKHU  | G_10.5              | 10.541       | 1-Apr-2021                         | Others - 400 KV                                    | 781                          | 2,636                   |
| 17      | 400kv Substation, PSTCL, Meiku         | 794 | Const of 1 no 400 KV ICT bay, design, Manf, supply, testing, commissioning of 500 MVA/220/33 KV Auto T/F at 400KV SUBSTATION MAKHU  | G_10.5              | 10.541       | 20-Sep-2021                        | Others - 400 KV                                    | 781                          | 140,027,784             |
| 18      | 400kv Substation, PSTCL, Meiku         | 791 | Const of 1 no 400KV ICT bay, design, Manf, supply, testing, commissioning of 500 MVA/220/33 KV Auto T/F at 400 KV SUBSTATION MAKHU  | G_10.5              | 10.541       | 20-Sep-2021                        | Others - 400 KV                                    | 781                          | 7,298,244               |
| 19      | AO, Grid Construction Circle, Ludhiana | 782 | construction of 400KV AIS Switching station with 4 no 400KV line bays 4 no Tie bays and 4 no extended Tie bays for connecting bus bar HMBL at 400KV S/S Behman Jesse Singh  | G_10.5              | 10.541       | 31-Mar-2022                        | Consumer Contribution                              | 782                          | 34,711,735              |
| 20      | AO, Grid Construction Circle, Ludhiana | 782 | Commissioning of 1 no. 500MVA, 400/220/33KV Auto T/F at 400KV S/S Muktesar  | G_10.5              | 10.541       | 31-Mar-2022                        | Others - 400 KV                                    | 782                          | 111,423                 |
| 21      | AO, Grid Construction Circle, Ludhiana | 782 | 400 kv at rajpura   | G_10.5              | 10.541       | 31-Mar-2022                        | Others - 400 KV                                    | 782                          | 154,824                 |
| 22      | AO, Grid Construction Circle, Ludhiana | 782 | Construction of 1 no 400KV ICT bay and Design, Engineering, Manufacture, supply, Transportation, Erection, Testing and Commissioning of 1 no 500MVA 400/220/33KV Auto Transformer at 400KV S/S Meiku  | G_10.5              | 10.541       | 31-Mar-2022                        | Others - 400 KV                                    | 782                          | 51,148,158              |
| 23      | P&M Division Muktesar                  | 854 | Construction of 630KVA 33/0.433 KV T/F Fan & Allied foundation at 400KV S/S Muktesar (Goniens)  | G_10.5              | 10.561       | 1-Apr-2021                         | Others - 400 KV                                    | 783                          | 154,650                 |

Voltage wise (For 400 KV) Fixed Assets for FY 2021-22 (Additions during the year)

| Sr. No. | Name of Accounting Unit         | LC  | Asset Description  | Account Group       | Account Head | Date of commissioning of the Asset | Type of Assets Consumer Contribution, Grant, Other | LC from which Asset Received | New Addition from CAPEX |
|---------|---------------------------------|-----|--|---------------------|--------------|------------------------------------|--|------------------------------|-------------------------|
| 24      | P&M Division Muktesar           | 854 | Const. of 1 no. 400KV ICT Bay & others at 400KV S/s Muktesar   | G_10.5              | 10.561       | 14-Aug-2021                        | Others - 400 KV                                    | 783                          | 8,995,332               |
| 25      | 400 KV Sub-Str. Rajpura         | 793 | Balance work such as trench cleaning, foundation finishing at R&C at 400 kv Rajpura  | G_10.5              | 10.561       | 1-Apr-2021                         | Others - 400 KV                                    | 783                          | 171,126                 |
| 26      | 400 KV Sub-Str. Rajpura         | 793 | Interlocking tiles PCC flooring gates etc at 400 kv Rajpura  | G_10.5              | 10.561       | 1-Apr-2021                         | Others - 400 KV                                    | 783                          | 121,052                 |
| 27      | 400 KV Sub-Str. Rajpura         | 793 | Balance civil works such as outer finishing of control room, outer finishing of kiosk etc.   | G_10.5              | 10.561       | 1-Apr-2021                         | Others - 400 KV                                    | 783                          | 71,700                  |
| 28      | 400kv Substation, PSTCL Meikhu  | 791 | CONSTRUCTION OF CW 630MVA 33/D 433KV SUBSTATION TRANSFORMER FOUNDATION AT 400KV SUBSTATION MAKHU, (CNV 18/2019-19)   | G_10.5              | 10.561       | 1-Sep-2021                         | Others - 400 KV                                    | 783                          | 140,605                 |
| 29      | 400kv Substation, PSTCL Meikhu  | 791 | Const. of cw 630MVA 33/D 433KV S/S T/F Foundation at 400 KV S/s Mastawal (Meikhu) IN CONTINUATION OF IUT -783-06-21-059  | G_10.5              | 10.561       | 1-Apr-2021                         | Others - 400 KV                                    | 783                          | 26,488                  |
| 30      | 400kv Substation, PSTCL Meikhu  | 791 | Const. of 01 no. 400KV ICT Bay & others at 400 KV s/s MAKHU  | G_10.5              | 10.561       | 21-Jan-2022                        | Others - 400 KV                                    | 783                          | 26,023,681              |
| 31      | 400kv Substation, PSTCL Meikhu  | 791 | 2 no 220 KV Bays for Algonkothi(Jumping ) at 400 KV S/S Meikhu PREVIOUS IUT BILL -783-1221-176   | G_10.5              | 10.561       | 1-Apr-2021                         | Others - 400 KV                                    | 782                          | 58,662                  |
| 32      | AO, Civil Works Circle, Patiale | 783 | Const. of 1no. 400KV ICT Bay & others at 400 KV s/s MAKHU  | G_10.5              | 10.561       | 31-Mar-2022                        | Others - 400 KV                                    | 783                          | 855,264                 |
| 33      | AO, Civil Works Circle, Patiale | 783 | Const. of cw 630MVA 33/D 433KV S/S T/F Foundation at 400 KV S/s Mastawal (Meikhu)  | G_10.5              | 10.561       | 31-Mar-2022                        | Others - 400 KV                                    | 783                          | 58,773                  |
| 34      | AO, Civil Works Circle, Patiale | 783 | Balance civil works such as trench cleaning, foundation finishing & supplying & fixing of fencing at back side of control room building at 400 Rajpura(Jyoti)  | G_10.5              | 10.561       | 31-Mar-2022                        | Others - 400 KV                                    | 783                          | 45,789                  |
| 35      | AO, Civil Works Circle, Patiale | 783 | Interlocking tiles pcc flooring gates at 400 kv ss Rajpura   | G_10.5              | 10.561       | 31-Mar-2022                        | Others - 400 KV                                    | 783                          | 32,379                  |
| 36      | AO, Civil Works Circle, Patiale | 783 | Various balance civil works such as outer finishing of control room & septic tank & soilage pit at 400 kv ss Rajpura (Jyoti)   | G_10.5              | 10.561       | 31-Mar-2022                        | Others - 400 KV                                    | 783                          | 19,179                  |
|         |                                 |     |  | <b>G_10.5 Total</b> |              |                                    |  |                              | <b>811,842,090</b>      |
| 37      | P&M Division Bethinda           | 856 | Const. of 400KV Line from 400 KV 55 Behman Jesse Singh to HMEL Refinery Length - 17.255 KM (B/S to HMEL) DA=25 DB=05, DC=05, DD=16 (Total Towers = 33) Size of Conductor = 0.55 Sq." Size of Wire = 7/3.66 SCHEME- CONTRIBUTION WORKS (91) | G_10.6              | 10.601       | 28-Mar-2022                        | Consumer Contribution                              | 781                          | 326,573,063             |
| 38      | P&M Division Bethinda           | 856 | Const. of 400KV Line from L/O Point to 400 KV 55 Behman Jesse Singh Length - 16.088 KM DA=30 DB=05, DC=04, DD=11 (Total Towers = 30) Size of Conductor = 0.5 Sq." Size of Wire = 7/3.66 SCHEME- CONTRIBUTION WORKS (91)                    | G_10.6              | 10.601       | 16-Mar-2022                        | Consumer Contribution                              | 781                          | 326,573,063             |
| 39      | P&M Division Bethinda           | 856 | Const. of 400KV Line from 400 KV 55 Behman Jesse Singh to HMEL Refinery Length - 17.255 KM (B/S to HMEL) DA=25 DB=05, DC=05, DD=16 (Total Towers = 33) Size of Conductor = 0.55 Sq." Size of Wire = 7/3.66 SCHEME- CONTRIBUTION WORKS (91) | G_10.6              | 10.601       | 1-Apr-2021                         | Consumer Contribution                              | 781                          | 50,933,799              |
| 40      | AO, TLSC Circle, Patiale        | 784 | L/O OF 400 KV (Twin Moose ) S/C LINE TALWANDI SABD - Moga AT 400 KV HMEL SWITCHING STATION AT VILLAGE BEHMAN JASSA SINGH   | G_10.6              | 10.601       | 31-Mar-2022                        | Consumer Contribution                              | 781                          | 11,489,255              |

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Voltage wire (For 400 KV) Fixed Assets for FY 2020-21 (Additions during the year)

| Sl. No. | Disc                 | Name of Accounting Unit | IC  | Asset Description  | Account Group | Account Head | FY of Commissioning | Date of commissioning of the Asset | Type of Asset Consumer Contribution, Grant, Other | New Addition from CAPEX & Direct (Net) during FY 2020-21 |
|---------|----------------------|-------------------------|-----|--|---------------|--------------|---------------------|------------------------------------|---|--|
| 1       | 2                    | 3                       | 4   | 5  | 6             | 7            | 8                   | 9                                  | 10  | 11   |
| 100     | R&M Circle Bettada   | R&M Division Nulakota   | 059 | Total expenses on 300 KV/A transformer at 400 KV sub station (T&M) | 12.8          | 12.840       | 2020-21             | 1-Apr-2020                         | Others-400 KV                                     | 48,254,000   |
| 101     | R&M Circle Jangacher | 400 KV Substation       | 702 | 300 KV/400,000,000 KV/A  | 12.9          | 12,840       | 2020-21             | 1-Apr-2020                         | Others-400 KV                                     | 401,254  |
| 102     | R&M Circle Lohana    | 400KV Substation RPT    | 701 | 3 no. 270KV/360KV/A transformer at 400KV Station                   | 12.5          | 12,841       | 2020-21             | 28-Dec-2020                        | Others-400KV                                      | 1,28,608   |

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Voltage wise (For 400 KV) Fixed Assets for FY 2019-20 (Additions during the year)

| Sr. No. | Circle                            | Name of Accounting Unit                | LC  | Asset Description   | Account Head        | FY of Commissioning | Date of commissioning of the Asset | Rate of depreciation applied for charging depreciation during FY 2019-20 | Type of Assets Consumer Contribution, Grant, Other | LC from which Asset Received | New Addition from Assets Transferred from CAPEX |
|---------|-----------------------------------|--|-----|---|---------------------|---------------------|------------------------------------|--|--|------------------------------|---|
| 1       | P&M Circle Bathinda               | P&M Division Muketsar                  | 654 | CONST OF 1 NO 400 KV ICT BAY, 1 NO 400 KV TIE BAY, 1 NO 400 KV FUTURE BAY AND DESIGN, ENGINEERING, MFG. SUPPLY ETC OF 1 NO 500 MVA, 400/220/33KV AUTO TFR AT 400 KV S/S MUKTSAR | 10.206              | 2019-20             | 14-Aug-2019                        | 3.34%  | Capex - 400 KV                                     | 782                          | 1,036,340                                       |
|         |                                   |  |     |   | <b>10.206 Total</b> |                     |                                    |  |  |                              | <b>1,036,340</b>                                |
| 2       | P&M Circle Bathinda               | P&M Division Muketsar                  | 654 | CONST OF 1 NO 400 KV ICT BAY, 1 NO 400 KV TIE BAY, 1 NO 400 KV FUTURE BAY AND DESIGN, ENGINEERING, MFG. SUPPLY ETC OF 1 NO 500 MVA, 400/220/33KV AUTO TFR AT 400 KV S/S MUKTSAR | 10.541              | 2019-20             | 14-Aug-2019                        | 5.28%  | Capex - 400 KV                                     | 782                          | 11,839,356                                      |
| 3       | P&M Circle Bathinda               | P&M Division Muketsar                  | 654 | COMMISSIONING OF 1 NO 500 MVA, 400/220/33KV AUTO T/F AT 400 KV MUKTSAR  | 10.541              | 2019-20             | 31-Aug-2019                        | 5.28%  | Capex - 400 KV                                     | 782                          | 170,252,559                                     |
| 4       | P&M Circle Bathinda               | P&M Division Muketsar                  | 654 | .   | 10.541              | 2019-20             | 31-Aug-2019                        | 5.28%  | Capex - 400 KV                                     | 782                          | -46,033,668                                     |
| 3       | Grid Construction Circle Ludhiana | AD, Grid Construction Circle, Ludhiana | 782 | 2 no 220KV bay for Rashiana (Jumpering) at 400KV S/S Makhu  | 10.541              | 2019-20             | 31-Mar-2020                        | 5.28%  | Capex - 400 KV                                     | 782                          | -43,216   |
|         |                                   |  |     |   | <b>10.541 Total</b> |                     |                                    |  |  |                              | <b>-228,168,819</b>                             |
|         |                                   |  |     |   | <b>Grand Total</b>  |                     |                                    |  |  |                              | <b>229,205,159</b>                              |

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### Voltage wise (For 400 KV) Fixed Assets for FY 2018-19 (Additions during the year)

| Sr. No. | LC  | Name of Accounting Unit | Asset Description  | Account Group | Account Head | Date of commissioning of the Asset | Addition of Fixed Assets - Others (i.e. Excluding Consumer contribution and Govt. Grant) made during FY 2018-19 |
|---------|-----|-------------------------|--|---------------|--------------|------------------------------------|---|
| 1       | 670 | P&M Division Malerkotla | Addl. 3rd 500 MVA T/F at 400 KV GSS Bhalwan                                | G_10.5        | 10.541       | 4/1/2018                           | 2,821,138   |
| 5       | 662 | P&M Division Jamsher    | T/F & Eqp etc.above 100KVA   | G_10.5        | 10.541       | 4/1/2018                           | 356,311   |
| 2       | 670 | P&M Division Malerkotla | Providing 1 No. 400 KV Ect Bay . 1No. 220 KV ICT Bay at 400 kV GSS Bhalwan | G_10.5        | 10.561       | 4/1/2018                           | 308,111   |
| 3       | 636 | P&M Division Mohali     | 400 KV Rajpura New s/s (Turn Key)  | G_10.5        | 10.561       | 4/1/2018                           | 6,436,757   |
|         |     |                         |  | G_10.5 Total  |              |                                    | 9,922,317   |
| 4       | 636 | P&M Division Mohali     | 400 KV D/C line from Rajpura s/s to Bhalwan (Dhuri) s/s Rajpura            | G_10.6        | 10.601       | 4/1/2018                           | 19,176,107  |
| 6       | 201 | TLSC Division Patiala   | Overhead lines   | G_10.6        | 10.601       | 3/31/2019                          | 1,582,029   |
|         |     |                         |  | G_10.6 Total  |              |                                    | 20,758,136  |
|         |     |                         |  | Grand Total   |              |                                    | 30,680,453  |

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**Summary of Additions of Assets from FY 2018-19 to FY 2023-24 (For Voltage level - 400 KV)**

| Sr. No. | Account Group      | Addition During 2018-19 | Addition During 2019-20 | Addition During 2020-21 | Addition During 2021-22 | Addition During 2022-23 | Addition During 2023-24 | Total                |
|---------|--------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|----------------------|
| 1       | G_10.2 Total       |                         | 1,036,340               |                         | 27,676,214              | 203,946,515             | 115,741,188             | 348,400,257          |
| 2       | G_10.4 Total       |                         |                         |                         | 12,183,083              | 40,596,155              | 6,967,728               | 59,746,966           |
| 3       | G_10.5 Total       | 9,922,317               | 228,168,819             | 48,434,740              | 811,842,090             | 551,424,702             | 987,882,543             | 2,637,675,211        |
| 4       | G_10.6 Total       | 20,758,136              |                         |                         | 715,549,180             | 49,037,531              | 22,557,239              | 807,902,086          |
| 5       | <b>Grand Total</b> | <b>30,680,453</b>       | <b>229,205,159</b>      | <b>48,434,740</b>       | <b>1,567,250,567</b>    | <b>845,004,903</b>      | <b>1,133,148,698</b>    | <b>3,853,724,520</b> |

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TRANSMISSION CAPACITY

| SR. NO                                       | CATEGORY   | As On      | Additions | As On      | Additions | As On      | Additions | As On      | Additions | As On      | Additions | As On      | Additions | As On      |
|--|------------|------------|-----------|------------|-----------|------------|-----------|------------|-----------|------------|-----------|------------|-----------|------------|
|  |            | 31.03.2018 | 2018-19   | 31.03.2019 | 2019-20   | 31.03.2020 | 2020-21   | 31.03.2021 | 2021-22   | 31.03.2022 | 2022-23   | 31.03.2023 | 2023-24   | 31.03.2024 |
| <b>(1) TRANSMISSION LINES (CKT KM)</b>       |            |            |           |            |           |            |           |            |           |            |           |            |           |            |
| 1  | 400 KV     |            |           |            |           |            |           |            |           |            |           |            |           |            |
|  | Single CKT | 329.000    | -         | 329.000    | -         | 329.000    | -         | 329.000    | -         | 329.000    | -         | 329.000    | 7.760     | 336.760    |
|  | Double CKT | 1,270.754  | -         | 1,270.754  | -         | 1,270.754  | -         | 1,270.754  | -         | 1,270.754  | 66.676    | 1,337.430  | -         | 1,337.430  |
|  | Sub-Total  | 1,599.754  | -         | 1,599.754  | -         | 1,599.754  | -         | 1,599.754  | -         | 1,599.754  | 66.676    | 1,666.430  | 7.760     | 1,674.190  |
| <b>(2) SUBSTATIONS (Nos)</b>                 |            |            |           |            |           |            |           |            |           |            |           |            |           |            |
| 1  | 400 KV     | 5          | -         | 5          | -         | 5          | -         | 5          | 1,000     | 6          | 1,000     | 7          | -         | 7          |
| <b>(3) TRANSMISSION SUBSTATION BAYS(Nos)</b> |            |            |           |            |           |            |           |            |           |            |           |            |           |            |
| 1  | 400 KV     | 67         | 5,000     | 62         | 10,000    | 72         | -         | 72         | 14,000    | 86         | 3,000     | 89         | 6,000     | 95         |
| <b>(4) SUBSTATION CAPACITY (MVA)</b>         |            |            |           |            |           |            |           |            |           |            |           |            |           |            |
| 1  | 400 KV     | 3,890.00   | 500.000   | 4,390.00   | 500.000   | 4,890.00   | -         | 4,890.00   | 500.000   | 5,390.00   | 500.000   | 5,890.00   | 685.000   | 6,575.00   |

| <b>(1) Transformers at 400 KV S/s (Nos)</b> |           |            |           |            |           |            |           |            |           |            |           |            |           |            |
|---|-----------|------------|-----------|------------|-----------|------------|-----------|------------|-----------|------------|-----------|------------|-----------|------------|
|   |           | As On      | Additions | As On      | Additions | As On      | Additions | As On      | Additions | As On      | Additions | As On      | Additions | As On      |
|   |           | 31.03.2018 | 2018-19   | 31.03.2019 | 2019-20   | 31.03.2020 | 2020-21   | 31.03.2021 | 2021-22   | 31.03.2022 | 2022-23   | 31.03.2023 | 2023-24   | 31.03.2024 |
| 1   | Patala    | 4          | 1         | 5          | -         | 5          | -         | 5          | -         | 5          | 1         | 6          | -         | 6          |
| 2   | Bathinda  | 2          | -         | 2          | 1         | 3          | -         | 3          | -         | 3          | -         | 3          | -         | 3          |
| 3   | Amrilsar  | -          | -         | -          | -         | -          | -         | -          | -         | -          | -         | -          | -         | -          |
| 4   | Jalandhar | 2          | -         | 2          | -         | 2          | -         | 2          | -         | 2          | -         | 2          | -         | 2          |
| 5   | Ludhiana  | 2          | -         | 2          | -         | 2          | -         | 2          | 1         | 3          | -         | 3          | 1         | 4          |
| 6   | Total     | 10         | 1         | 11         | 1         | 12         | -         | 12         | 1         | 13         | 1         | 14         | 1         | 15         |

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**Directive No.5.5**

It is intimated that on dated 18.05.2023 at 00:16 hrs due to cyclonic windstorm of very high intensity, 06 No. towers (TL no 37/11) of 220 KV Barnala-Sandhaur (S.C.) transmission line collapsed due to cascading effect and line was restored at 19:45 on dated 02.07.23 after installation of 6 No. new towers against collapsed towers. During dismantlement, tendering and work execution for new erection and re-sag work 220 KV Barnala-Sandhaur (S.C.) line remained out of circuit for total period of 1099 hrs.

On dated 17.08.2023 220 KV Bhakra Mahilpur circuit-1 tripped at 20:28. TL staff patrolled the line and found that string flash on tower no. 141 and attend the jumper breakdown near 220 KV S/S Mahilpur and the line was charged on 18.08.23 at 16:55 hrs. On dated 18.08.23 at 12:29 hrs 220 KV Pong-Dasuha circuit-3 tripped from Dasuha end (Pong side breaker not tripped). During this time breakdown of 220 KV Bhakra-Mahilpur line was being attended by TL staff. Patrolling of 220 KV Pong-Dasuha circuit-3 was done on 19.08.23 and line was charged at 18:11 hours after patrolling. As patrolling of 220 KV Bhakra-Mahilpur line was going so it took time to attend the breakdown on 220 KV Pong Dasuha Circuit 3.

On dated 25.08.23 at 03:30 hrs 132 KV Hamirpur-Chohal line tripped. After patrolling the line, it was found that breakdown happened at tower no.13 (Near Hamirpur). Due to the breakdown of the dead end tower, the line was charged on 28.08.23 at 16:43 with the support of the team of TL sub division Nakodar. During this period tripping on 132 KV Nakkian-Nawanshar circuit occurred on 28.08.23 at 08:54 hrs. During this period, breakdown of 132KV Hamirpur-Chohal line was being attended by TL staff. After attending the breakdown on 132 KV Hamirpur-Chohal, 132 KV Nakkian-Nawanshar line was patrolled and charged on 29.08.23 at 10:50 am.





The reason for the delay in attending the tripping of these lines is shortage of staff. Although the help of other TL Sub-Divisional staff is also taken to attend the breakdown, if at any time two lines trip at same time, the emergency line/circuit breakdown is attended on priority. Sometimes it takes more time to attend breakdown of transmission lines due to this reason.

Due to huge shortage of manpower for maintenance activity, best efforts are being done to follow the maintenance schedule. However, due to grim situation of manpower, it is not possible to follow the maintenance schedule because the maintenance manpower is being used to perform shift duties.

Apart from this there is continuous increase of load demand and system is being operated at its full capacity. So there is heavy wear and tear of equipments and there are budgetary constraints to replace such equipments, which are giving troubles. Further, the newly recruited manpower is in the process of learning as the experienced manpower of PSPCL has been repatriated in order to develop PSTCL's own cadre. The newly recruited officials are not very sound in handling such trouble shootings at the time of emergency.

In the first phase, about two year back only suspension Porcelain disk insulators have been replaced on 400 KV Talwandi-Dhuri Circuit-2 and 400 KV Talwandi-Mukatsar Circuit-2.

In the second phase, Porcelain disc insulators have been replaced with polymer long road insulators on 400 KV Talwandi Sabo-Muktsar Circuit 1 and 400 KV Amritsar-Makhu Circuit-2 to bring down the tripping/breakdown on transmission lines.

In the third phase, tension insulators of 400 KV Talwandi Sabo-Muktsar Circuit-2 and both tension and suspension insulators of 400KV Muktsar-Makhu Circuit-2 will be taken in hand after paddy 2024. Replacement of porcelain disc insulator strings with composite long road polymer insulator stings of various 220 KV overhead Transmission Lines in polluted area under P and M Circle Ludhiana have

been completed. Due to budgetary constraints the remaining lines will be taken up in phased manner.

220 KV Mansa-HMEL circuit is having high no. of trippings & issue was raised by HMEL and they were advised to get the line checked by drone system on trail basis. The work order has been issued by them and report will be submitted to PSTCL. After examining the report similar action will be initiated for other lines in PSTCL, as per the need.



| Detail Of Tripping / Breakdown of Transmission Lines for The Quarter Ending 09/2024 under P&M Organization |                                   |         |       |         |       |                   |                                     |                                  |   |   |  |         | ANNEXURE-C (H) |
|--|-----------------------------------|---------|-------|---------|-------|-------------------|-------------------------------------|----------------------------------|---|---|--|---------|----------------|
| Sr. No.  | Name of the Line                  | From    |       | To      |       | Duration<br>HH:MM | Relay Indication                    |                                  | Cause of Tripping / Breakdown                     | Supply affected or Not                          | Tripping Analysis/ Remedial Measures Taken   | Remarks |                |
|  |                                   | Date    | Time  | Date    | Time  |                   | This End                            | That End                         |   |   |  |         |                |
| P&M Circle Amritsar  |                                   |         |       |         |       |                   |                                     |                                  |   |   |  |         |                |
| 1  | 132KV Halkimagate-Sakatribagh     | 3.7.24  | 5:01  | 3.7.24  | 5:32  | 0:30              | B-Phase EF Master Trip SS           | Breaker not tripped              | Due to some transient fault                       | Supply Not affected                             | Due to some transient fault line energised after instructions of PC Patela   |         |                |
| 2  | 132KV Varpal-Mall Mandi           | 3.7.24  | 5:01  | 3.7.24  | 5:30  | 0:28              | EF Master Trip SS                   | Breaker not tripped              | Due to some transient fault                       | Supply Not affected                             | Due to some transient fault line energised after instructions of PC Patela   |         |                |
| 3  | 132KV Path-Tarn Taran             | 4.7.24  | 7:53  | 4.7.24  | 15:20 | 7:27              | DPR B phase Zone-1 Master Trip SS   | Breaker not tripped              | Due to B Phase disc string flashed at Tower no 75 | Supply Not affected                             | Due to B Phase disc string flashed at Tower no 75 which was rectified by AOTL Verka  |         |                |
| 4  | 132KV Dharwal-Gurdasur Ckt.2      | 9.7.24  | 14:15 | 9.7.24  | 19:30 | 5:15              | DPR Rb Zone-2                       | Breaker not tripped              | Due to some transient fault                       | Supply affected 132KV Dharwal                   | Due to some transient fault line energised after instructions of PC Patela   |         |                |
| 5  | 132KV Sabala -Dharwal ckt.1       | 11.7.24 | 1:08  | 11.7.24 | 6:15  | 5:07              | D/C O/C EF Master B phase Trip SS   | B Phase O/C Zone-1               | Due to some transient fault                       | Supply Not affected                             | Due to some transient fault line energised after instructions of PC Patela   |         |                |
| 6  | 132KV Gurdasur-Sama ckt.1         | 12.7.24 | 5:01  | 12.7.24 | 10:35 | 5:33              | O/C Y phase Zone-1 Master Trip SS   | O/C EF Zone-1                    | Due to some transient fault                       | Supply Not affected                             | Due to some transient fault line energised after instructions of PC Patela   |         |                |
| 7  | 132KV Narsingam Civil Line        | 15.7.24 | 14:29 | 15.7.24 | 16:46 | 2:17              | DPR Zone-1 STB Master Trip SS       | o/c B phase Master Trip SS       | Due to some transient fault                       | Supply not affected                             | PVC cable by unknown person touched with phase conductor   |         |                |
| 8  | 132KV Mall Mandi-Verka            | 20.7.24 | 5:51  | 20.7.24 | 7:31  | 0:30              | R/B Phase Master Trip SS            | Breaker not tripped              | Due to Overloading                                | Supply Not affected                             | Due to Overloading Line energised after instructions of PC Patela  |         |                |
| 9  | 132KV Mall Mandi-Verka            | 20.7.24 | 12:52 | 20.7.24 | 13:06 | 0:14              | R/B Phase Master Trip SS            | Breaker not tripped              | Due to Overloading                                | Supply Not affected                             | Due to Overloading Line energised after instructions of PC Patela  |         |                |
| 10   | 132KV Pathankot-Mamoon            | 23.7.24 | 2:23  | 23.7.24 | 11:30 | 9:06              | O/C Y phase Zone-1 Master Trip SS   | Y Phase EF Zone-1 Master Trip SS | Due to Heavy wind storm and rain                  | Supply Not affected                             | Due to Heavy wind storm and rain. Line energised after instructions of PC patela   |         |                |
| 11   | 132KV Verka-Kathunagar            | 23.7.24 | 11:39 | 23.7.24 | 17:10 | 5:29              | DPR Bphase zone-1                   | DPR ABC Zone-1 Master Trip SS    | Due to conductor Broken Railway crossing          | Supply Not affected                             | 132KV Phase conductor broken at railway crossing and tag work done after awaiting railway block  |         |                |
| 12   | 132KV Tarn Taran-Butari           | 28.7.24 | 3:18  | 28.7.24 | 3:37  | 0:19              | R phase O/C/L- Master Trip SS       | *****                            | Due to some transient fault                       | Supply Not affected                             | Due to some transient fault line energised after instructions of PC Patela   |         |                |
| 13   | 132KV Wadala Granthlan-SHGP Ckt.1 | 29.7.24 | 9:38  | 29.7.24 | 9:52  | 0:14              | DPR Razole TH                       | *****                            | Due to fault in 132KV SHGP MHP Ckts               | Supply Not affected                             | Due to fault in 132KV SHGP MHP Ckts  |         |                |
| 14   | 132KV Wadala Granthlan-SHGP Ckt.2 | 29.7.24 | 9:38  | 29.7.24 | 9:33  | 0:13              | DPR Razole TH zone-2,3&4            | *****                            | Due to fault in 132KV SHGP MHP Ckts               | Supply Not affected                             | Due to fault in 132KV SHGP MHP Ckts  |         |                |
| 15   | 132KV Wadala Granthlan-SHGP Ckt.1 | 30.7.24 | 2:34  | 30.7.24 | 2:58  | 0:24              | DPR Razole 5TH Zone-2               | *****                            | Due to fault in 132KV SHGP MHP Ckts               | Supply Not affected                             | Due to fault in 132KV SHGP MHP Ckts  |         |                |
| 16   | 132KV Varpal-Tarn Taran           | 2.8.24  | 18:53 | 2.8.24  | 19:11 | 0:29              | O/C R-Phase Master Trip SS          | Breaker Not Tripped              | Due to some Transient fault                       | Supply Affected 132KV S/strn Tarn Taran 0.33Hrs | Due to some transient fault. Line energised after instructions of PC Patela  |         |                |
| 17   | 132KV Path-Tarn Taran             | 2.8.24  | 18:53 | 2.8.24  | 19:43 | 0:49              | O/C R-Phase Zone-1 Master Trip SS   | Breaker Not Tripped              |   |   | Follow up patrolling by AOTL Verka no any physical Abnormality seen during   |         |                |
| 18   | 132KV Varpal-Halkimagate Ckt.1    | 5.8.24  | 3:33  | 5.8.24  | 12:50 | 7:17              | DPR Y Phase High Set Master Trip SS | Breaker Not Tripped              | Due to some Transient fault                       | Supply not affected                             | Due to some transient fault. Line patrolled by AOTL Verka No any Physical Abnormality seen during patrolling. Line energised after instructions of PC Patela |         |                |
| 19   | 132KV Varpal-Halkimagate Ckt.1    | 6.8.24  | 20:00 | 7.8.24  | 16:55 | 10:53             | DPR Y Phase High Set Master Trip SS | o/c Y phase Master Trip SS       | Due to Tower No 25 Y-Phase Disc String Flashed    | Supply not affected                             | Due to Tower No 25 Y-Phase Disc String Flashed which was at night by AOTL Verka. Line energised after instructions of PC Patela                              |         |                |
| 20   | 132KV Path-Suitahour              | 13.8.24 | 10:35 | 14.8.24 | 14:58 | 18:23             | O/C R Phase Zone-1                  | Breaker Not Tripped              | Due to some Transient fault                       | Supply not affected                             | Due to some transient fault. Line  |         |                |

| Sr. No. | Name of the Line                                 | From    |       | To      |       | Duration<br>HH:MM | Relay Indication  |                                    | Cause of Tripping / Breakdown   | Supply affected or Not          | Tripping Analysis/ Remedial Measures Taken  | Remarks |
|---------|--|---------|-------|---------|-------|-------------------|---|------------------------------------|---|---------------------------------|---|---------|
|         |  | Date    | Time  | Date    | Time  |                   | This End  | That End                           |   |                                 |   |         |
| 21      | 132KV Kathunaganj-Batala                         | 17.8.24 | 11:06 | 17.8.24 | 11:48 | 3:32              | DPR R phase Zone-1                                      | DPR L-1 Pick up, EF Pick Up Zone-1 | Due to some Transient fault   | Supply not affected             | Due to some transient fault. Line energised after instructions of PC Patela   |         |
| 22      | 132KV Wadala Granthlan-Shri Hargobind Pur Ckt -1 | 21.8.24 | 6:08  | 21.8.24 | 6:48  | 0:48              | DPR Raspa N Zone-2                                      | *****                              | Due to some Transient fault   | Supply not affected             | Due to some transient fault. Line energised after instructions of PC Patela   |         |
| 23      | 132KV Wadala Granthlan-Shri Hargobind Pur Ckt -2 | 21.8.24 | 6:08  | 21.8.24 | 6:35  | 0:50              | DPR Raspa STN Zone-1                                    | *****                              | Due to some Transient fault   | Supply not affected             | Due to some transient fault. Line energised after instructions of PC Patela   |         |
| 24      | 132KV Wadala Granthlan-Batala-1                  | 21.8.24 | 6:08  | 21.8.24 | 6:33  | 0:18              | Dir EF relay Master Trip SE                             | Breaker Not Tripped                | Due to some Transient fault   | Supply not affected             | Due to some transient fault. Line energised after instructions of PC Patela   |         |
| 25      | 132KV Wadala Granthlan-Batala-2                  | 21.8.24 | 6:08  | 21.8.24 | 6:29  | 0:18              | Dir EF relay Master Trip SE                             | Breaker Not Tripped                | Due to some Transient fault   | Supply not affected             | Due to some transient fault. Line energised after instructions of PC Patela   |         |
| 26      | 132KV Wadala Granthlan-Shri Hargobind Pur Ckt -2 | 23.8.24 | 6:08  | 23.8.24 | 6:55  | 0:50              | DPR Raspa STN zone-2                                    | Breaker Not Tripped                | Due to some Transient fault   | Supply not affected             | Due to some transient fault. Line energised after instructions of PC Patela   |         |
| 27      | 132KV Batala-Pakharpur                           | 27.8.24 | 1:44  | 27.8.24 | 11:58 | 9:14              | DPR L-2 Pick Up EF Pick Up Master Trip SE               | Breaker Not Tripped                | Bad weather   | Supply not affected             | Due to Bad weather. Line energised after instructions of PC Patela  |         |
| 28      | 132KV Batala-Pakharpur                           | 27.8.24 | 17:31 | 27.8.24 | 19:21 | 9:50              | DPR L-1 Pick Up, L-3 Pick Up, EF Pick Up Master Trip SE | Breaker Not Tripped                | Bad weather   | 132KV Pakharpur 0.26Hrs         | Due to Bad weather. Line energised after instructions of PC Patela  |         |
| 29      | 132KV Varka-Pakharpur                            | 27.8.24 | 17:30 | 27.8.24 | 17:36 | 0:25              | Dir O/C 67R Master Trip SE RYB Zone-3                   | Breaker Not Tripped                | Bad weather   |                                 | Due to Bad weather. Line energised after instructions of PC Patela  |         |
| 30      | 132KV Power Colohj-Varka                         | 3.9.24  | 1:03  | 3.9.24  | 1:33  | 0:31              | d/c High Set Master Trip SE                             | Breaker not Tripped                | Due to R phase string flashed of Tower 45 132KV Varka-Mali Mandi Line | Supply not affected             | Due to R phase string flashed of Tower 45 132KV Varka-Mali Mandi Line which was replaced by ADTL Varka.   |         |
| 31      | 132KV Varka-Mali Mandi                           | 3.9.24  | 1:03  | 3.9.24  | 15:30 | 14:28             | d/c R-Phase Master Trip SE                              | d/c Master Trip SE                 | Due to R phase string flashed of Tower 45 132KV Varka-Mali Mandi Line | Supply not affected             |   |         |
| 32      | 132KV Kangra-Mamoo                               | 3.9.24  | 0:57  | 3.9.24  | 1:35  | 0:38              | Y-B Phase Master Trip SE                                | Y-B Phase Master Trip SE           | Due to Bad weather heavy lightning                                    | Supply not affected             | Due to Bad weather heavy lightning. Line energised after instructions of PC patela  |         |
| 33      | 132KV Patankot-Kangra                            | 3.9.24  | 0:57  | 3.9.24  | 1:30  | 0:35              | Y-B Phase Master Trip SE                                | Breaker not Tripped                | Due to Bad weather heavy lightning                                    | Supply not affected             | Due to Bad weather heavy lightning. Line energised after instructions of PC. patela   |         |
| 34      | 132KV Patti-Sultanpur                            | 6.9.24  | 12:52 | 6.9.24  | 17:03 | 4:11              | DPR L-1 Pick Up EF Master Trip SE                       | Breaker not Tripped                | Problem in SE relay at 220KV S/stn Patti                              | Supply not affected             | Line patrolled By ADTL Varka and found nothing moreover there was problem in SE relay at 220KV S/stn Patti of 132KV Patti-Sultanpur Line which was set right by protection Amritsar |         |
| 35      | 132KV Patti-Tarn Taran                           | 6.9.24  | 12:52 | 6.9.24  | 14:30 | 1:38              | Dir EF Master Trip SE                                   | Breaker not Tripped                | Due to Some Transient fault   | Supply not affected             | Due to Some Transient fault. Line energised after instructions of PC. Patela  |         |
| 36      | 132KV Patti-Bhikhwind                            | 6.9.24  | 12:52 | 6.9.24  | 13:30 | 0:38              | Dir EF Master Trip SE                                   | Breaker not Tripped                | Due to Some Transient fault   | Supply affected 132KV Bhikhwind | Due to Some Transient fault. Line energised after instructions of PC. Patela  |         |
| 37      | 132KV Tarn Tarp-Butari                           | 7.9.24  | 6:36  | 7.9.24  | 7:30  | 0:34              | DPR L-2 Pick Up Master Trip SE                          | Breaker not Tripped                | Due to Some Transient fault   | Supply not affected             | Due to Some Transient fault. Line energised after instructions of PC. Patela  |         |
| 38      | 132KV Vargal-Tarn-Taran                          | 7.9.24  | 6:58  | 7.9.24  | 7:15  | 0:18              | d/c Y-Phase Master Trip SE                              | Breaker not Tripped                | Due to Some Transient fault   | Supply not affected             | Due to Some Transient fault. Line energised after instructions of PC. Patela  |         |

| Sr. No. | Name of the Line                     | From    |       | To      |       | Duration<br>HH:MM | Relay Indication                                  |                                   | Cause of Tripping / Breakdown  | Supply affected or Not | Tripping Analysis/ Remedial Measures Taken   | Remarks |
|---------|--------------------------------------|---------|-------|---------|-------|-------------------|---|-----------------------------------|--|------------------------|--|---------|
|         |                                      | Date    | Time  | Date    | Time  |                   | This End  | That End                          |  |                        |  |         |
| 39      | 132KV Tam Tara-Butari                | 9.9.24  | 4:30  | 9.9.24  | 4:48  | 0.18              | DPR L-2 Pick up EF pick up                        | Breaker not Tripped               | Due to Some Transient fault.   | Supply not affected    | Due to Some Transient fault. Line energised after instructions of PC Patela                                |         |
| 40      | 132KV Varpal-Tam-Tarai               | 9.9.24  | 4:30  | 9.9.24  | 4:35  | 0.25              | o/c Y-Phase Master Trip SE                        | Breaker not Tripped               | Due to Some Transient fault.   | Supply not affected    | Due to Some Transient fault. Line energised after instructions of PC Patela                                |         |
| 41      | 132KV Varpal-Tam-Tarai               | 10.9.24 | 7:13  | 10.9.24 | 7:42  | 0.30              | o/c Y-Phase Master Trip SE                        | Breaker not Tripped               | Due to Some Transient fault.   | Supply not affected    | Due to Some Transient fault. Line energised after instructions of PC Patela                                |         |
| 42      | 132KV Batola-Kathunanga              | 10.9.24 | 9:03  | 10.9.24 | 9:24  | 0.22              | DPR L-3 Pick up EF pick up                        | DPR B Phase Zone-1                | Due to Some Transient fault.   | Supply not affected    | Due to Some Transient fault. Line energised after instructions of PC Patela                                |         |
| 43      | 132KV Wadala Granthian SHSP Ckt 1    | 15.9.24 | 14:10 | 15.9.24 | 15:41 | 1.31              | DPR R-Phase RTN Zone-2                            | Breaker not Tripped               | Due to R-Phase 132KV LA of 132KV Sub-Station-2 Damaged   | Supply not affected    | Due to R-Phase 132KV LA of 132KV Sub-Station-2 Damaged which was replaced at 220KV S/stn Wadala Granthian. |         |
| 44      | 132KV Wadala Granthian-Batola Ckt 2  | 15.9.24 | 14:10 | 15.9.24 | 15:47 | 1.37              | EF Master Trip SE                                 | SE Master Trip SE                 | Supply not affected  |                        |  |         |
| 45      | 132KV Batola-Oharival Ckt.1          | 15.9.24 | 14:10 | 15.9.24 | 14:43 | 0.32              | DPR L-1 Pick up EF Pick up Master Trip SE         | SE Master Trip SE                 | Supply not affected  |                        |  |         |
| 46      | 132KV Batola -Wadala Granthian Ckt.1 | 15.9.24 | 14:10 | 15.9.24 | 15:43 | 1.33              | DPR L-1 Pick up EF Pick up                        | Breaker not Tripped               | Supply not affected  |                        |  |         |
| 47      | 132KV Batola -Wadala Granthian Ckt.2 | 15.9.24 | 14:10 | 15.9.24 | 15:44 | 1.34              | DPR L-1 Pick up EF Pick up                        | Breaker not Tripped               | Supply not affected  |                        |  |         |
| 48      | 132KV Pathi-Sultanpur                | 19.9.24 | 3:24  | 19.9.24 | 3:46  | 0.22              | o/c R-Phase High Set EF Master Trip SE Zone 1     | Breaker not Tripped               | Due to Some Transient fault.   | Supply not affected    | Followup patrolling by TL Varke on 20.9.24 and at Tower no 60 R phase insulator string replaced.           |         |
| 49      | 132KV Varpal-Hakmagabk Ckt.1         | 19.9.24 | 5:55  | 19.9.24 | 6:03  | 6.07              | O/c Y phase High Set Master Trip SE               | DPR E/B Phase                     | Due to Some Transient fault.   | Supply not affected    | Due to Some Transient fault. Line energised after instructions of PC Patela                                |         |
| 50      | 132KV Batola -Pekharpur              | 19.9.24 | 13:33 | 19.9.24 | 13:33 | 0.10              | DPR L-1 Pick up EF Pick up Zone-1 Master Trip SE  | DPR Zone-1                        | Due to Some Transient fault.   | Supply not affected    | Due to Some Transient fault. Line energised after instructions of PC Patela                                |         |
| 51      | 132KV Pathankot-Mamoon               | 19.9.24 | 14:19 | 19.9.24 | 15:47 | 1.28              | o/c R-Phase Zone-1 Master Trip SE                 | o/c R-Phase Zone-1 Master Trip SE | A private person was laying cable for CCTV Camera near 132KV Pathankot and it came in 132KV Induction zone | Supply not affected    | A private person was laying cable for CCTV Camera near 132KV Pathankot and it came in 132KV Induction zone |         |
| 52      | 132KV Pathankot-Kangra               | 25.9.24 | 14:19 | 25.9.24 | 14:59 | 0.40              | o/c R-Phase Zone-1 Master Trip SE                 | Breaker not Tripped               | Due to Some Transient fault.   | Supply not affected    | Due to Some Transient fault. Line energised after instructions of PC Patela                                |         |
| 53      | 132KV Varke-Jandala                  | 25.9.24 | 11:42 | 25.9.24 | 12:08 | 0.26              | DPR RB Phase Zone-1 Master Trip SE                | Breaker not Tripped               | Due to Some Transient fault.   | Supply not affected    | Due to Some Transient fault. Line energised after instructions of PC Patela                                |         |
| 54      | 132KV Kangra-Joginder Nagar Ckt.2    | 27.9.24 | 2:23  | 27.9.24 | 3:45  | 1.23              | R/B Phase Zone-1, B2                              | Breaker not Tripped               | Bad weather & heavy lightning  | Supply not affected    | Due to Bad weather heavy lightning. Line energised after instructions of PC patela.                        |         |
| 55      | 132KV Kangra-Joginder Nagar Ckt.1    | 27.9.24 | 2:56  | 27.9.24 | 3:10  | 0.14              | R/B Phase Zone-1, B2                              | Breaker not Tripped               | Bad weather & heavy lightning  | Supply not affected    | Due to Bad weather heavy lightning. Line energised after instructions of PC patela.                        |         |
| 1       | 220KV algon-Makhu ckt.1              | 9.7.24  | 22:39 | 11.9.24 | 19:23 | 1898.44           | Main-1 ABC Zone-1 Master Trip SE                  |                                   | Due to some Heavy wind storm and rain Tower no 23 Collapsed  | Supply Not affected.   | Due to some Heavy wind storm and rain Tower no 23 Collapsed  |         |
| 2       | 220KV algon-Makhu ckt.2              | 9.7.24  | 22:39 | 11.9.24 | 19:23 | 1898.44           | Main-1 B phase Zone-2 Master Trip SE              |                                   | Due to some Heavy wind storm and rain Tower no 23 Collapsed  | Supply Not affected.   | Due to some Heavy wind storm and rain Tower no 23 Collapsed  |         |
| 3       | 220KV Varpal-Udhokay                 | 9.7.24  | 4:27  | 9.7.24  | 4:50  | 0.23              | Main -1 Distance Protection Zone-1 Master Trip SE | Breaker Not Tripped               | Due to damaged of 220KV B phase Bushing of Power P T/F T-1 220/132KV 100MVA at 220KV Wadala Granthian      | Supply Not affected    | Due to damaged of 220KV B phase Bushing of Power P T/F T-1 220/132KV 100MVA at 220KV Wadala Granthian      |         |

| Sr. No.                      | Name of the Line                   | From       |       | To         |       | Duration<br>HH:MM | Relay Indication  |                           | Cause of Tripping / Breakdown  | Supply affected or Not  | Tripping Analysis/ Remedial Measures Taken  | Remarks |
|------------------------------|------------------------------------|------------|-------|------------|-------|-------------------|---|---------------------------|--|---|---|---------|
|                              |                                    | Date       | Time  | Date       | Time  |                   | This End  | That End                  |  |   |   |         |
| 4                            | 220KV Varpal-Wadala Granthian      | 3.7.24     | 4.22  | 3.7.24     | 5.05  | 0.38              | Main -1 SF Zone-1   | Breaker Not Tripped       | Due to damaged of 220KV B phase Bushing of Power P T/F T-1 220/132KV 100MVA at 220KV Wadala Granthian  | Supply Not affected   | Due to damaged of 220KV B phase Bushing of Power P T/F T-1 220/132KV 100MVA at 220KV Wadala Granthian                                 |         |
| 1                            | 220KV Wadala Granthian-Gurudaspur  | 15.8.24    | 20.25 | 15.8.24    | 23.12 | 2.45              | Main 1 DPR Any Trip ABC Zone-1; Main-2 SVS Zone-1                               | DPR Any Trip ABC Zone-1   | Due to some transient fault  | Supply not affected   | Due to some transient fault. Line energised after instructions of PC Patela   |         |
| 2                            | 220KV Wadala Granthian-Varpal      | 25.8.24    | 11.09 | 25.8.24    | 11.55 | 0.45              | Main 1 DPR B phase Zone-1 Master Trip BS<br>Main-2 DPR Operated Any Trip Zone-1 | Main 1 DPR B Phase Zone-1 | Due to some transient fault  | Supply not affected   | Due to some transient fault. Line energised after instructions of PC Patela   |         |
| 3                            | 220KV Wadala Granthian-            | 25.8.24    | 11.35 | 25.8.24    | 13.13 | 0.38              | DPR Operated Main-1   | Breaker not Tripped       | Due to some transient fault  | Supply not affected   | Due to some transient fault. Line   |         |
| 4                            | 220KV Khassa-Chivi Line            | 27.8.24    | 18.53 | 27.8.24    | 20.30 | 1.55              | Pole decendency relay, Master Trip BS   | Breaker not Tripped       | Due to DC leakage  | Supply not affected   | Due to DC leakage. Line energised after Protection Testing by Amritsar.   |         |
| 1                            | 220KV Wadala Granthian Sarva Ckt.1 | 12.9.24    | 9.18  | 12.9.24    | 10.25 | 1.07              | Main-1 DPR Any Trip - C Zone-1, Main-2 B Phase Zone-1 SF                        | B-Phase Zone-1            | Due to some transient fault  | Supply not affected   | Due to some transient fault. Line energised after instructions of PC Patela   |         |
| <b>P&amp;M Circle Behind</b> |                                    |            |       |            |       |                   |   |                           |  |   |   |         |
| 1                            | 132 KV Moga-Panjgrain              | 02-07-2024 | 02:15 | 02-07-2024 | 05:55 | 03:40             | DPR RN-D 2-1 18.554 KM<br>& Master Trip relay<br>DFTD                           | No CB installed           | Due to Bad weather (Transient Fault). When weather gets normal, try was taken with approval of AEE/TL, Shri Muktar Sahib & Line hold.              | All supply of 132 KV S/S Panjgrain Kalan affected for 00:23 Hrs. Supply restored from 132 KV S/S Srinaga at 02:38 Hrs.        | (Transient Fault)<br>Due to Bad Weather   |         |
| 2                            | 132 KV Moga-Panjgrain              | 05-07-2024 | 00:24 | 05-07-2024 | 00:33 | 00:11             | DPR RN-D 2-1 18.552 KM<br>& Master Trip relay<br>DFTD                           | No CB installed           | Transient Fault. Line charged with approval of PC, Patela.   | All supply of 132 KV S/S Panjgrain Kalan affected for 00:11 Hrs.  | Transient Fault   |         |
| 3                            | 132 KV Moga-Panjgrain              | 07-07-2024 | 04:55 | 07-07-2024 | 06:08 | 01:10             | DPR YN-D 2-1 19.483 KM<br>& Master Trip relay<br>DFTD                           | No CB installed           | Line tripped during Bad weather. No visible fault found to AEE/TL, Shri Muktar Sahib. Line charged after clearance from AEE/TL, Shri Muktar Sahib. | All supply of 132 KV S/S Panjgrain Kalan affected for 00:22 Hrs.<br><br>Supply restored from 132 KV S/S Srinaga at 05:20 Hrs. | Line patrolled from T/ No. 290 To 310 as per fault location in DPR. No visible fault found.<br><br>* Line tripped during Bad Weather. |         |
| 4                            | 132 KV Moga-Panjgrain              | 09-07-2024 | 23:52 | 10-07-2024 | 00:07 | 00:15             | DPR YN-D 2-1 20.008 KM<br>& Master Trip relay<br>DFTD                           | No CB installed           | Transient Fault. Line charged with approval of PC, Patela.   | All supply of 132 KV S/S Panjgrain Kalan affected for 00:15 Hrs.  | Transient Fault   |         |
| 5                            | 132 KV Moga-Panjgrain              | 14-07-2024 | 02:37 | 14-07-2024 | 07:16 | 04:19             | DPR RN-D 2-1 15.872 KM<br>& Master Trip relay<br>DFTD                           | No CB installed           | Due to Bridge on T/ No. 295. Line charged after clearance from AEE/TL, Shri Muktar Sahib.  | All supply of 132 KV S/S Panjgrain Kalan affected for 00:13 Hrs.<br><br>Supply restored from 132 KV S/S Srinaga at 03:10 Hrs. | Line patrolled from T/ No. 290 To 310 as per fault location in DPR & Found Bridge on T/No. 295, which has been removed.               |         |
| 6                            | 132 KV Moga-Panjgrain              | 21-07-2024 | 08:01 | 22-07-2024 | 06:23 | 00:22             | DPR YN-D 2-1 19.556 KM<br>& Master Trip relay<br>DFTD                           | No CB installed           | Transient Fault. Line charged with approval of PC, Patela.   | All supply of 132 KV S/S Panjgrain Kalan affected for 00:22 Hrs.  | Transient Fault   |         |
| 7                            | 132KV Muktesarlalabad Line         | 21-07-2024 | 20:22 | 21-07-2024 | 20:32 | 00:10             | DPDT Relay operated   | Breaker Not Tripped       | DPDT Relay operated  | supply of 132KV S/Sth/Jalalabad affected for 10 mins  | DPDT Tripping   |         |

| Sr. No. | Name of the Line                     | From       |       | To         |       | Duration<br>HH:MM | Relay Indication   |  | Cause of Tripping / Breakdown   | Supply affected or Not  | Tripping Analysis/ Remedial Measures Taken  | Remarks |
|---------|--------------------------------------|------------|-------|------------|-------|-------------------|--|--|---|---|---|---------|
|         |                                      | Date       | Time  | Date       | Time  |                   | This End   | That End   |   |   |   |         |
| 8       | 132KV Muktsar-Sadiq(Faridkot) Line   | 11-07-2024 | 03:15 | 11-07-2024 | 03:08 | 07:53             | DPR Operated, Zone-1, 15.39km, Y phase                                   | Isolator controlled                                  | string of disc Insulators flashed at tower no 112 of Y Phase  | No  | string of disc Insulators flashed at tower no 112 of Y Phase                        |         |
| 9       | 132KV Muktsar-Saralnaga Line         | 09-07-2024 | 18:38 | 09-07-2024 | 21:55 | 04:17             | Bph, E/F, Z-1, 12.35 KM  | Bph, E/F, Z-1, 0.55 KM                               | Try taken after clearance certificate given by JE TL Mis. (Bridge at Tower No. 441)   | 132KV Saralnaga & Kotkapura-2 S/S for 20 mnts.                  | (Bridge at Tower No. 441)   |         |
| 10      | 132KV Muktsar-Saralnaga Line         | 20-07-2024 | 0:04  | 20-07-2024 | 1:15  | 01:11             | Bph, E/F   | Breaker not trip                                     | Try taken after the permission of PC patela (Rph 132kV PT Damaged at 132KV S/S Saralnaga)   | 132KV Saralnaga S/S for 1.45 hrs & Kotkapura-2 S/S for 13 mnts. | (Rph 132kV PT Damaged at 132KV S/S Saralnaga)                                       |         |
| 11      | 132KV Muktsar-Saralnaga Line         | 23-07-2024 | 4:50  | 23-07-2024 | 7:27  | 02:17             | Bph, E/F, Z-1, 1.84 KM   | Breaker not trip                                     | Try taken after the permission of PC patela (No fault found)  | 132kV Saralnaga & Kotkapura-2 S/S for 33 mnts.                  | Transient Fault. Line patrolled as per fault location, No fault found.              |         |
| 12      | 132 KV Muktsar-Kotkapura-1 Line      | 20-07-2024 | 19:09 | 21-07-2024 | 12:07 | 15:58             | Bph, E/F, Z-1, 13.55 KM  | Bph, E/F, Z-1, 13.55 KM                              | Bph conductor broken b/w Tower No. 214 & 215)   | 132kV Kotkapura-1 supply affected for 3,30 hrs.                 | (Bph conductor broken b/w Tower No. 214 & 215)                                      |         |
| 13      | 132 KV Kotkapura-1 Muktsar           | 07-06-2024 | 19:30 | 07-06-2024 | 13:44 | 00:14             | DPR OPRTD, Zone-2, L=55.83 KM, D/C XB Phase                              | Breaker not tripped                                  | Due to damage of CT at 220 KV S/S Muktsar, Try Taken From 132 kv s/s Kotkapura-1 Side with the Permission Of SSE sir & line got hold Successfully | NO  | Transient Fault Reported  |         |
| 14      | 132 KV Saralnaga-Panigrahi Line      | 10-07-2024 | 16:34 | 10-07-2024 | 17:08 | 00:34             | Dpr operated o/c y-ph, Z-1, 16.58 KM, I=145.3 A, Iy=1.835 KA, Ib=48.87 A | No breaker tripped                                   | Transient Fault Tripping during Heavy wind flow   | Supply of 132 kv kotkapura-2 affected for 54 minutes.           | Due to Bad Weather, Heavy Wind Flow   |         |
| 15      | 132 KV Saralnaga-Panigrahi Line      | 13-07-2024 | 4:03  | 13-07-2024 | 11:46 | 07:43             | Dpr operated o/c R-ph, Z-1, 8.347 KM, I=4.018 KA, Iy=82.11 A, Ib=126.3 A | No breaker tripped                                   | Transient Fault Tripping during Heavy wind flow   | Supply of 132 kv kotkapura-2 affected for 14 minutes            | HEAVY WIND  |         |
| 16      | 132 KV Godaraha-Malout               | 19-07-2024 | 16:01 | 19-07-2024 | 17:41 | 01:40             | YPh E/F, ZONE 1, DIST- 3.3 kms   | R- 250A, Y-2640A, S- 130A                            | Transient Fault, No visible fault found   | Not affected  | No fault found  |         |
| 17      | 132 KV GNDTP-Bathinda Line           | 06-07-2024 | 13:29 | 06-07-2024 | 13:53 | 00:24             | DPR Operated, O/C R/YB PH  | Not tripped  | Line charged after permission of PC Patela  | Yes affected of 132 KV Bathinda for 24 minutes                  | Transient Fault   |         |
| 18      | 132 KV MaunigC Bathinda              | 08-07-2024 | 11:01 | 08-07-2024 | 14:30 | 03:29             | DPR - Operated Phase - CN, Zone 1, Length- 5.164 KM                      | DPR - Operated Phase - CN, Zone 2, Distance= 25.7 km | Transient Fault, Line charged after permission of PC Patela   | Not affected  | Transient fault   |         |
| 19      | 132 KV MaunigC Bathinda              | 15-07-2024 | 12:43 | 15-07-2024 | 21:10 | 08:27             | Phase - BN, Zone 1, Length- 13.02 KM                                     | Phase - BN, Zone 1, Length- 13.04 KM                 | Conductor breakdown at Tower No. 78-79  | Not affected  | Conductor breakdown attended  |         |
| 20      | 132 KV NPL Bathinda-Cak-1            | 16-07-2024 | 11:07 | 16-07-2024 | 14:40 | 03:23             | DPR Operated, Z-1, E PH  | NA   | Transient Fault   | Not affected  | Transient fault   |         |
| 21      | 132 KV GNDTP-IGC Bathinda            | 21-07-2024 | 21:40 | 22-07-2024 | 21:31 | 00:11             | DPR Operated, O/C, Rph   | Not tripped  | Line charged after permission of PC Patela  | Not affected  | Transient fault   |         |
| 22      | 132 KV GNDTP Bathinda- MES Cant line | 06-08-2024 | 10:04 | 06-08-2024 | 13:03 | 03:01             | DPR Operated, YN PH, Zone-1, Distance- 2.9km                             | Not Tripped  | No Visible cause of fault found during Patrolling of the Line By TL Bathinda  | Affected MES Side   | Transient Fault, no visible cause of Fault found during line Patrolling             |         |
| 23      | 132 KV Godaraha-Badal                | 10.08.24   | 03:37 | 10.08.24   | 03:51 | 00:14             | DPR Y PHASE 17.2KM ZONE-1, 112%  | NA   | Try Taken With Permission Of Pc Patela  | Not Affected  | Transient Fault   |         |
| 24      | 132 KV Godaraha-Badal                | 16.08.24   | 18:44 | 16.08.24   | 20:56 | 02:12             | DPR Y PHASE 18.9KM ZONE-1, 119%  | NA   | Try Taken With Permission Of Pc Patela  | Not Affected  | Transient Fault   |         |
| 25      | 132KV Muktsar-Sadiq(Faridkot) Line   | 01-08-2024 | 14:50 | 01-08-2024 | 16:58 | 02:08             | DPR Relay operated, Zone-1, B: phase, 6.697KM                            | Line Is Isolator controlled                          | Transient fault   | Not Affected  | Transient Fault, Line was patrolled by TL Team muktsar, but visible fault not found |         |

| Sr. No. | Name of the Line                    | From       |       | To         |       | Duration<br>HH:MM | Relay Indication   |  | Cause of Tripping / Breakdown  | Supply affected or Not   | Tripping Analysis/ Remedial Measures Taken  | Remarks |
|---------|-------------------------------------|------------|-------|------------|-------|-------------------|--|--|--|--|---|---------|
|         |                                     | Date       | Time  | Date       | Time  |                   | This End   | That End                               |  |  |   |         |
| 16      | 131 KV Muktsar-Sadiq(Faridkot) Line | 09-08-2024 | 19:15 | 09-08-2024 | 22:31 | 03:16             | DPR Relay operated Zone-1, E-phase, 11.88KM  | Line Is Isolator controlled            | Transient fault  | Not Affected   | Transient Fault line patrolled from T no. 120-125 & H pole 1-10 by TL Team muktsar but visible fault not found.   |         |
| 17      | 131 KV Muktsar-Malout Line          | 04-08-2024 | 18:08 | 04-08-2024 | 21:41 | 03:33             | Rph, E/F, Z-1, 27.74 KM  | Rph, E/F, Z-1, 1.27 KM                 | Try taken after clearance certificate given by JE TL Muktsar Sahib (No visible fault found.)   | Not Affected   | Transient Fault line patrolled by TL Team muktsar but visible fault not found. This Line is on H-Pole and need to be upgraded to Tower Line.  |         |
| 18      | 131 KV Muktsar-Malout Line          | 09-08-2024 | 19:13 | 09-08-2024 | 17:40 | 02:27             | Rph, E/F, Z-1, 29.78 KM  | Rph, E/F, Z-1, 2.41 KM                 | Try taken after clearance certificate given by JE TL Muktsar Sahib (No visible fault found.)   | Not Affected   | Transient Fault line patrolled from T no. 285-315 by TL Team muktsar but visible fault not found. This Line is on H-Pole and need to be upgraded to Tower Line.                           |         |
| 19      | 131 KV Muktsar-Malout Line          | 16-08-2024 | 0:59  | 16-08-2024 | 9:29  | 08:29             | Rph, E/F, Z-1, 12.71 KM  | Rph, E/F, Z-1, 18.85 KM                | Try taken after clearance certificate given by JE TL Muktsar Sahib (No visible fault found.)   | Not Affected   | Transient Fault line patrolled from T no. 90-105 by TL Team muktsar but visible fault not found. This Line is on H-Pole and need to be upgraded to Tower Line.                            |         |
| 20      | 131 KV Muktsar-Kotkapura-1 Line     | 26-08-2024 | 22:42 | 26-08-2024 | 9:37  | 11:15             | Rph, E/F, Z-1, 27.812 KM   | Rph, E/F, Z-1, 0.991 KM                | Try taken after clearance certificate given by JE TL Muktsar Sahib (No visible fault found.)   | Not Affected   | Transient Fault line patrolled from T no. 167-175 by TL Team muktsar but visible fault not found. This Line is Old, its Conductor and Disc strings need to be replaced.                   |         |
| 21      | 131 KV Muktsar-Saralnaga Line       | 28-08-2024 | 6:58  | 28-08-2024 | 7:13  | 00:15             | Yph, E/F   | Breaker not tripped                    | Transient fault  | 132kv Saralnaga S Kotkapura-2 S/S for 15 Mins.   | Transient Fault Line patrolled as per fault location. No fault found. This Line is Old, its Conductor and Disc strings need to be replaced.   |         |
| 22      | 131 KV Saralnaga-Panigraim Line     | 28-08-2024 | 6:58  | 28-08-2024 | 7:13  | 00:13             | O/c y-ph, dist 23.76 km, I <sub>n</sub> =100 A, I <sub>l</sub> =2.45E KA, I <sub>0</sub> =26.27A | No breaker installed                   | Transient fault  | supply affected of kotkapura 2 grid for 15 minutes   | Transient Fault This Line is Old, its Conductor and Disc strings need to be replaced.   |         |
| 23      | 131 KV Moga-Kotkapura-1 Line        | 18-08-2024 | 09:34 | 18-08-2024 | 09:06 | 03:32             | DPR operated Zone 1 Distance 10.29km   | Dpr operated Zone 1 Distance-33.825KM  | Try taken after clearance certificate given by AAE TL Muktsar Sahib (No visible fault found.)  | Not Affected   | Transient Fault line patrolled from T/No. 135 To 150 as per fault location recorded in DPR. No visible fault found. This Line is Old, its Conductor and Disc strings need to be replaced. |         |
| 24      | 131 KV Moga-Kotkapura-1 Line        | 19-08-2024 | 01:59 | 19-08-2024 | 07:23 | 05:23             | DPR operated Zone 1 Distance 10.24km   | Dpr operated Zone 1 Distance-31.762 KM | Try taken after clearance certificate given by AAE TL Muktsar Sahib (No visible fault found.)  | Not Affected   | Transient Fault Line patrolled from T/No. 136 To 151 as per fault location recorded in DPR & remove tree Branch touch with line between T/ No. 139 To 140.                                |         |
| 25      | 131 KV Moga-Panigraim Kalan         | 06-08-2024 | 01:16 | 06-08-2024 | 06:04 | 06:48             | DPR YH-O Z-1 19.757 KM & Master Trip relay OPTO.   | No CB installed                        | No visible fault found to AEE/TL, Shri Muktsar Sahib. Line charged on No load at 02:04 Hrs. after clearance from AEE/TL, Shri Muktsar Sahib. | All supply of 132 KV S/S Panigraim Kalan affected for 01:39 Hrs. Supply restored from 132 KV S/S Saralnaga at 00:13 Hrs. | Line patrolled from T/No. 290 To 311 as per fault location record in DPR. No visible fault found. This Line is Old, its Conductor and Disc strings need to be replaced.                   |         |
| 26      | 131 KV Moga-Panigraim Kalan         | 09-08-2024 | 00:23 | 09-08-2024 | 06:29 | 06:06             | DPR YH-O Z-1 20.028 KM & Master Trip relay OPTO  | No CB installed                        | No visible fault found to AEE/TL, Shri Muktsar Sahib. Line charged on No load at 05:29 Hrs. after clearance from AEE/TL, Shri Muktsar Sahib. | All supply of 132 KV S/S Panigraim Kalan affected for 00:11 Hrs. Supply restored from 131 KV S/S Saralnaga at 00:34 Hrs. | Line patrolled from T/No. 295 To 315 as per fault location record in DPR. No visible fault found. This Line is Old, its Conductor and Disc strings need to be replaced.                   |         |



| Sr. No. | Name of the Line                 | From       |       | To         |       | Duration<br>HH:MM | Relay Indication  |                                   | Cause of Tripping / Breakdown   | Supply affected or Not  | Tripping Analysis/ Remedial Measures Taken  | Remarks |
|---------|----------------------------------|------------|-------|------------|-------|-------------------|---|-----------------------------------|---|---|---|---------|
|         |                                  | Date       | Time  | Date       | Time  |                   | This End  | That End                          |   |   |   |         |
| 37      | 132 KV Moga-Panjgrain Kalan      | 10-08-2024 | 00:44 | 10-08-2024 | 01:10 | 00:26             | DPR YN-D 2-1 15.742 KM<br>& Master Trip relay<br>DFTD   | No CB installed                   | Line charged with approval of P.C. Patela.  | All supply of 132 KV S/S Panjgrain Kalan affected for 00:26 Hrs.  | This Line's is Old, its Conductor and Disc strings need to be replaced  |         |
| 38      | 132 KV Moga-Panjgrain Kalan      | 10-08-2024 | 07:28 | 10-08-2024 | 14:02 | 06:34             | DPR YN-D 2-1 15.826 KM<br>& Master Trip relay<br>DFTD   | No CB installed                   | Due to flashed Y-D Disc String of T/No. 315.  | All supply of 132 KV S/S Panjgrain Kalan affected for 00:16 Hrs. Supply restored from 132 KV S/S Sarinaga at 07:44 Hrs. | Material Failure: flashed Y-D disc string on T/No. 315, replaced This Line's is Old, its Conductor and Disc strings need to be replaced   |         |
| 39      | 132 KV Moga-Panjgrain Kalan      | 11-08-2024 | 09:52 | 11-08-2024 | 13:47 | 06:55             | DPR YN-D 2-1 15.415 KM<br>& Master Trip relay<br>DFTD   | No CB installed                   | No visible fault found to AEE/TL, Shri Muktar Sahib. Line charged on No load at 13:47 Hrs. after clearance from AEE/TL, Shri Muktar Sahib.                  | All supply of 132 KV S/S Panjgrain Kalan affected for 00:10 Hrs. Supply restored from 132 KV S/S Sarinaga at 07:02 Hrs. | Line patrolled from T/No. 268 To 285 as per fault location record in DPR. No visible fault found. This Line's is Old, its Conductor and Disc strings need to be replaced          |         |
| 40      | 132 KV Moga-Panjgrain Kalan      | 18-08-2024 | 22:57 | 19-08-2024 | 15:02 | 16:35             | DPR YN-D 2-1 15.403 KM<br>& Master Trip relay<br>DFTD   | No CB installed                   | No visible fault found to AEE/TL, Shri Muktar Sahib.  | All supply of 132 KV S/S Panjgrain Kalan affected for 00:13 Hrs. Supply restored from 132 KV S/S Sarinaga at 23:12 Hrs. | Line patrolled from T/No. 260 To 285 as per fault location record in DPR. No visible fault found. This Line's is Old, its Conductor and Disc strings need to be replaced          |         |
| 41      | 132 KV Moga-Panjgrain Kalan      | 24-08-2024 | 23:21 | 25-08-2024 | 09:01 | 08:40             | DPR YN-D 2-1A 15.562 KM<br>& Master Trip relay<br>DFTD  | No CB installed                   | Due Birdage at T/ No. 330. Line charged on No load at 08:01 Hrs. after clearance from AEE/TL, Shri Muktar Sahib.  | All supply of 132 KV S/S Panjgrain Kalan affected for 00:17 Hrs. Supply restored from 132 KV S/S Sarinaga at 23:38 Hrs. | Line patrolled from T/ No. 300 To 340 as per fault location record in DPR & found Bird burnt at T/No. 330. This Line's is Old, its Conductor and Disc strings need to be replaced |         |
| 42      | 132 KV Malout-Muktsar            | 16-09-2024 | 11:56 | 16-09-2024 | 12:32 | 00:34             | B PH, E/F, 2-1, DIST-<br>4.543 KM   | B PH, E/F, 2-1, DIST-<br>25.75 KM | Try Taken After Clearance Certificate Given By Ja/TL Muktar And Permission From P.c Patela. No Fault Found  | NO  | Line patrolled as per fault location, no fault found.   |         |
| 43      | 132 KV Malout-Muktsar            | 29-09-2024 | 17:56 | 29-09-2024 | 19:57 | 2:01              | B PH, E/F, 2-1, DIST-<br>2.26 KM  | B PH, E/F, 2-2, DIST-<br>28.6 KM  | Try Taken After Clearance Certificate Given By Ja/TL Muktar And Permission From P.c Patela. Line Patrolling Done From H Pole No: 280 To 285. No Fault Found | NO  | Line Patrolling Done From H Pole No: 280 To 285. No Fault Found   |         |
| 44      | 132KV Muktsar-Kotkapura-1 Line   | 18-09-2024 | 17:48 | 18-09-2024 | 17:53 | 00:10             | 3ph, E/F  | Breaker not tripped               | Transient fault   | Not   | Transient fault   |         |
| 45      | 132KV Muktsar-Sarinaga Line      | 02-09-2024 | 20:55 | 02-09-2024 | 21:05 | 0:10              | Yph, E/F  | Breaker not tripped               | Transient fault   | 132kv Sarinaga & Kotkapura-2 S/S for 10 Mins  | Transient fault   |         |
| 46      | 132KV Muktsar-Sarinaga Line      | 08-09-2024 | 4:30  | 08-09-2024 | 4:57  | 00:19             | Yph, E/F  | Breaker not tripped               | Transient fault   | 132kv Sarinaga & Kotkapura-2 S/S for 18 Mins  | Transient fault   |         |
| 47      | 132KV Muktsar-Sarinaga Line      | 19-09-2024 | 19:53 | 19-09-2024 | 18:10 | 00:15             | Yph, E/F  | Breaker not tripped               | Transient fault   | 132kv Sarinaga & Kotkapura-2 S/S for 13 Mins  | Transient fault   |         |
| 48      | 132 KV Sarinaga-Kotkapura 2 Line | 02-09-2024 | 20:55 | 02-09-2024 | 21:08 | 00:13             | Dpr operated o/c y-ph,<br>2-2, 23.75 KM,<br>I=141.8 A, I <sub>sc</sub> =2.419<br>KA <sub>1</sub> =59.55 A | Line is Isolator<br>connected     | Transient fault   | Supply of 132 kv S/S Sarinaga for 10 mins and Kotkapura-2 affected for 13 minutes.                                      | Transient fault   |         |

| Sr. No. | Name of the Line                  | From       |       | To         |       | Duration<br>HH:MM | Relay Indication   |                             | Cause of Tripping / Breakdown  | Supply affected or Not   | Tripping Analysis/ Remedial Measures Taken  | Remarks |
|---------|-----------------------------------|------------|-------|------------|-------|-------------------|--|-----------------------------|--|--|---|---------|
|         |                                   | Date       | Time  | Date       | Time  |                   | This End   | That End                    |  |  |   |         |
| 49      | 132 KV Sarainaga-Kotkapura 2 Line | 09-09-2024 | 04:38 | 09-09-2024 | 04:59 | 00:21             | Dpr operated o/c y-ph, Z-1, 23.71 KM, I=109.9 A, Iy=1.382 KA, Ib=39.22 A | Line is Isolator controlled | Transient fault  | Supply of 132 kv SS Sarainaga for 19 mins and Kotkapura-2 affected for 21 minutes.                                       | Transient fault   |         |
| 50      | 132 KV Sarainaga-Kotkapura 2 Line | 10-09-2024 | 15:07 | 10-09-2024 | 19:40 | 03:33             | Dpr operated o/c y-ph, Z-1, 18.32 KM, I=140.1 A, Iy=1.876 KA, Ib=41.12 A | Line is Isolator controlled | Transient fault  | Supply of 132 kv Kotkapura-2 affected for 34 minutes supply restored from 132 kv panjgrain at 17:01.                     | Transient fault   |         |
| 51      | 132 KV Sarainaga-Kotkapura 2 Line | 19-09-2024 | 15:55 | 19-09-2024 | 16:13 | 00:20             | Dpr operated o/c y-ph, Z-1, 23.73 KM, I=107.8 A, Iy=1.378 KA, Ib=36.58 A | Line is Isolator controlled | Transient fault  | Supply of 132 kv SS Sarainaga for 15 mins and Kotkapura-2 affected for 20 minutes  | Transient fault   |         |
| 52      | 132 KV Moga-Panjgrain             | 01-09-2024 | 05:55 | 02-09-2024 | 11:35 | 05:40             | DPR YN-D Z-1 2.510 KM & Master Trip relay OPTD                           | No CB installed             | No visible fault found to AEE/TL, Shri Muktesar Sahib. Line charged on No load at 11:35 Hrs. after clearance from AEE/TL, Shri Muktesar Sahib. Load of 132 KV S/S Panjgrain Kalan shifted back to 220 KV S/S Moga (Singhawaia) at 12:05 Hrs. | All supply of 132 KV S/S Panjgrain Kalan affected for 00:12 Hrs. Supply restored from 132 KV S/S Sarainaga at 06:08 Hrs. | Line patrolled from T/No. 260 To 300 as per fault location recorded in DPR. No visible fault found.       |         |
| 53      | 132 KV Moga-Panjgrain             | 03-09-2024 | 19:53 | 04-09-2024 | 12:56 | 10:43             | DPR YN-D Z-1 1.0 XM & Master Trip relay OPTD                             | No CB installed             | Y-D conductor breakdown b/w T/No. 292 & 288. Line charged on no load at 12:56 Hrs. after clearance from AEE/TL, Makhu. Load of 132 KV S/S Panjgrain Kalan shifted back to 220 KV S/S Moga (Singhawaia) at 13:05 Hrs.                         | All supply of 132 KV S/S Panjgrain Kalan affected for 00:12 Hrs. Supply restored from 132 KV S/S Sarainaga at 18:05 Hrs. | Line patrolled as per fault location recorded in DPR & attend Y-D conductor breakdown b/w T/No. 292 & 288 |         |
| 54      | 132 KV Moga-Panjgrain             | 07-09-2024 | 07:24 | 07-09-2024 | 10:26 | 3:02              | DPR YN-D Z-1 25.102 KM & Master Trip relay OPTD                          | No CB installed             | No visible fault found to AEE/TL, Shri Muktesar Sahib. Line charged on No load at 10:26 Hrs. after clearance from AEE/TL, Shri Muktesar Sahib. Load of 132 KV S/S Panjgrain Kalan shifted back to 220 KV S/S Moga (Singhawaia) at 11:15 Hrs. | All supply of 132 KV S/S Panjgrain Kalan affected for 00:13 Hrs. Supply restored from 132 KV S/S Sarainaga at 07:37 Hrs. | Line patrolled from T/No. 300 To 348 as per fault location recorded in DPR. No visible fault found.       |         |
| 55      | 132 KV Moga-Panjgrain             | 14-09-2024 | 17:56 | 14-09-2024 | 18:19 | 00:21             | DPR YN-D Z-1 23.921 KM & Master Trip relay OPTD                          | No CB installed             | Transient Fault: Line charged with approval of PC, Patela  | All supply of 132 KV S/S Panjgrain Kalan affected for 00:21 Hrs.   | NA  |         |
| 56      | 132 KV Moga-Panjgrain             | 15-09-2024 | 00:02 | 15-09-2024 | 09:56 | 09:54             | DPR YN-D Z-1 24.930 KM & Master Trip relay OPTD                          | No CB installed             | No visible fault found to AEE/TL, Shri Muktesar Sahib. Line charged on No load at 09:56 Hrs. after clearance from AEE/TL, Shri Muktesar Sahib. Load of 132 KV S/S Panjgrain Kalan shifted back to 220 KV S/S Moga (Singhawaia) at 10:07 Hrs. | All supply of 132 KV S/S Panjgrain Kalan affected for 00:23 Hrs. Supply restored from 132 KV S/S Sarainaga at 00:25 Hrs. | Line patrolled from T/No. 300 To 340 as per fault location recorded in DPR. No visible fault found.       |         |

| Sr. No. | Name of the Line                | From       |       | To         |       | Duration<br>HH:MM | Relay Indication   |   | Cause of Tripping / Breakdown   | Supply affected or Not  | Tripping Analysis/ Remedial Measures Taken   | Remarks |
|---------|---------------------------------|------------|-------|------------|-------|-------------------|--|---|---|---|--|---------|
|         |                                 | Date       | Time  | Date       | Time  |                   | This End   | That End  |   |   |  |         |
| 57      | 132 KV Moga-Panigrahi           | 16-09-2024 | 04:41 | 16-09-2024 | 06:09 | 08:28             | DPR YN-D 2-1 28.218 KM & Master Trip relay OPTD            | No CB Installed   | No visible fault found to AEE/TL, Shri Muktesar Sahib. Line is tripped due to Night Weather mist. Line charged on No load at 08:08 Hrs. after clearance from AEE/TL, Shri Muktesar Sahib. Load of 132 KV S/S Panigrahi Kalan shifted back to 220 KV S/S Moga (Singhawa) at 08:32 Hrs. | All supply of 132 KV S/S Panigrahi Kalan affected for 00:15 Hrs. Supply restored from 132 KV S/S Sraimaga at 04:38 Hrs. | Line patrolled from T/No. 310 To 342 as per fault location recorded in DPR. No visible fault found. Line is tripped due to Night Weather Mist. |         |
| 58      | 132 KV Moga-Panigrahi           | 19-09-2024 | 01:36 | 19-09-2024 | 12:17 | 08:42             | DPR YN-D 2-1 8.571 KM & Master Trip relay OPTD             | No CB Installed   | No visible fault found to AEE/TL, Shri Muktesar Sahib. Line is tripped due to Bad weather. Line charged on No load at 12:17 Hrs. after clearance from AEE/TL, Shri Muktesar Sahib. Load of 132 KV S/S Panigrahi Kalan shifted back to 220 KV S/S Moga (Singhawa) at 12:40 Hrs.        | All supply of 132 KV S/S Panigrahi Kalan affected for 00:15 Hrs. Supply restored from 132 KV S/S Sraimaga at 01:50 Hrs. | Line patrolled from T/No. 350 To 380 as per fault location recorded in DPR. No visible fault found. Line is tripped due to Bad weather.        |         |
| 59      | 132 KV Moga-Panigrahi           | 20-09-2024 | 00:09 | 20-09-2024 | 14:31 | 14:22             | DPR YN-D 2-1 5.859 KM & Master Trip relay OPTD             | No CB Installed   | Due to flashed Y-D Insulator Disc string of T/No. 270 & 278. Line charged on No load at 14:31 Hrs. after clearance from AEE/TL, Shri Muktesar Sahib. Load of 132 KV S/S Panigrahi Kalan shifted back to 220 KV S/S Moga (Singhawa) at 14:55 Hrs.                                      | All supply of 132 KV S/S Panigrahi Kalan affected for 00:18 Hrs. Supply restored from 132 KV S/S Sraimaga at 00:27 Hrs. | Line patrolled as per fault location recorded in DPR & replaced Flashed Y-D Insulator Disc string of T/No. 270 & 278.                          |         |
| 60      | 132 KV Biderbaha Charu          | 09-04-2024 | 04:30 | 09-04-2024 | 15:15 | 10:45             | DPR RN PHASE 2.8KM ZONE-1 II=14.86 Inom                    | NA  | Flashed Disc String (Red Phase) Replaced By Ti Bathinda Dt Tower Number 15  | NOT   | Flashed Disc String (Red Phase) Replaced   |         |
| 61      | 132 KV Biderbaha Badai          | 19-09-2024 | 01:30 | 19-09-2024 | 06:44 | 06:14             | DPR RN PHASE ZONE-1 22.8KM II=3.25KA                       | NA  | Try Taken With Permission Of Pz Pataia AAD After The Clearance From Ti Bathinda   | NOT   | Patrolling   |         |
| 62      | 220 KV Muktesar-Shubaya Circuit | 06-07-2024 | 13:30 | 07-07-2024 | 22:30 | 33:00:00          | DPR Main-I operated, Zone-I, Distance=36.1km, Bph.         | DPR Main-I operated, Zone-I, Distance=35.06km, Bph. DPR Main-II operated, Zone-I, Distance=49.2km, Bph. | Damage of B Phase 220KV CT at 220KV S/Str, Muktesar end.  | supply affected of 31 minutes.  | Element Failure At Substation (Damage of B Phase 220KV CT at 220KV S/Str, Muktesar end.)   |         |
| 63      | 220 KV Muktesar-Shubaya Circuit | 08-07-2024 | 01:50 | 08-07-2024 | 11:13 | 08:25             | FOR relay operated   | Breaker not tripped   | Due To problem in trip circuit of R Phase limb of 220KV SF6 Breaker   | supply not affected   | Due to problem in trip circuit of R Phase limb of 220KV SF6 Breaker at 220 KV Muktesar Sahib   |         |
| 64      | 220 KV Muktesar-Sandhwan Line   | 06-07-2024 | 13:30 | 06-07-2024 | 14:01 | 00:32             | DPR Main-I operated, Zone-4, Distance= 0.6km, Bph.         | breaker not tripped   | line tripped with 220KV Muktesar-Shubaya Line   | supply affected of 31 minutes.  | Due to problem in trip circuit of R Phase limb of 220KV SF6 Breaker at 220 KV Muktesar Sahib   |         |
| 65      | 220KV Muktesar-Katorawala Line  | 06-07-2024 | 13:30 | 06-07-2024 | 14:01 | 00:32             | DPR Main-I operated, Zone-no zone, Distance= 0.851km, Bph. | breaker not tripped   | line tripped with 220KV Muktesar-Shubaya Line   | supply affected of 31 minutes.  | Due to problem in trip circuit of R Phase limb of 220KV SF6 Breaker at 220 KV Muktesar Sahib   |         |

| Sr. No. | Name of the Line                           | From       |       | To         |       | Duration<br>HH:MM | Relay Indication   |  | Cause of Tripping / Breakdown   | Supply affected or Not        | Tripping Analysis/ Remedial Measures Taken  | Remarks                                       |
|---------|--|------------|-------|------------|-------|-------------------|--|--|---|-------------------------------|---|---|
|         |  | Date       | Time  | Date       | Time  |                   | This End   | That End   |   |                               |   |   |
| 66      | 220KV Muktsar-Bathinda Circuit-1           | 06-07-2024 | 13:30 | 06-07-2024 | 14:01 | 00:31             | DPR Main-1 operated, Zone-4, Distance= 0.851km, Bph  | breaker not tripped  | line tripped with 220KV Muktsar-Ghubays Line  | supply affected of 31 minutes | Due to problem in trip circuit of B Phase limb of 220KV SF6 Breaker at 220 KV Muktsar Sahib                                       |   |
| 67      | 220 KV GHFP Lehra Mohabbat-Maur Line       | 22-07-2024 | 10:43 | 23-07-2024 | 10:20 | 13:37             | Carrier send, Tri-phase- CS, Main 1, Zone 1, Dist. 17.27km, Main 2- Phase CS, Zone 1, DT Receive, PUTT send, DT operated, Dist. 10.2 km  | Carrier send, Tri-phase-CN, Location = 25.80 km                    | No fault found, Try taken after clearance given by TL Bathinda & with permission of PC Patela | Not Affected                  | Transient Fault   |   |
| 68      | 220 KV Bathinda- GHFP Lehra Mohabbat Ckt-1 | 30-07-2024 | 11:31 | 30-07-2024 | 11:07 | 00:35             | Main 1: DPR Operated, 2-2, BN Ph, dist=20.99KM, MAIN 2, 2-2, Dist=25.7KM   | DPR Operated, zone-2, dist=1.51KM,                                 | Due To Windstorm  | Not Affected                  | Tripping During Bad weather   |   |
| 69      | 220 KV Muktsar-Ghubays Line                | 16-08-2024 | 01:11 | 16-08-2024 | 11:18 | 10:06             | DPR Relay operated, Zone-1, Rb-phase, 15.8KM   | DPR Relay operated, Zone-1, Rb-phase, 14.3KM                       | Transient Fault   | Supply not Affected           | Transient Fault, line patrolled from T no. 35 to 55 by TL Team muktsar but visible cause of fault not found                       |   |
| 70      | 220 KV Muktsar-Ghubays Circuit-1           | 18-08-2024 | 19:02 | 18-08-2024 | 17:26 | 01:25             | DPR 1 OPERATED- BN PHASE ZONE-1 DISTANCE 30 KM, AUTO RECLOSE BLOCKED   | LINE CHARGED THAT END ONLY TRIP LINE THIS END                      | Tree Branch Touching near Tower No 3  | Supply not Affected           | Tree trimming done Near T no. 03 By TL Muktsar  |   |
| 71      | 220 KV Muktsar-Abohar ckt-02               | 18-08-2024 | 09:09 | 18-08-2024 | 10:19 | 07:10             | Main-1 Fault current I <sub>B</sub> = 4.69ka Dist=35.2 km, Main-2 Fault current I <sub>L2</sub> = 4.8ka and I <sub>N</sub> = 3.3ka, I <sub>2-N</sub> , Yellow Phase                                | Fault current I <sub>B</sub> = 6.944ka Dist=1.495 km, Yellow Phase | Transient Fault, Tripping Due to bad weather  | Supply not Affected           | Transient fault, Tripping in bad weather, Line patrolling was done between tower no-01 to 06. But No visible cause of fault found |   |
| 72      | 220KV Muktsar-Bathinda Circuit-1           | 08-09-2024 | 13:42 | 08-09-2024 | 17:06 | 03:25             | DPR Main-1 Relay operated, Zone-1, 18.7km B Phase  | DPR Main-1 Relay operated, Zone-1, 26.69km and B Phase             | Branch of tree touching the line as per certificate of TL Team                                | not affected                  | Branch of tree touching the line T no. 64-66 tree trimming done   |   |
| 73      | 220 KV Bajkhanra- Lehra Ckt-1              | 12-09-2024 | 11:40 | 13-09-2024 | 01:31 | 08:51             | Master relay operated  | Not tripped  | Contacts of Directional E/F relay CDD type were found faulty                                  | Not affected                  | Contacts of Directional E/F relay CDD type were found faulty, Fault rectified and Old relay spare being kept out of circuit       |   |
| 74      | 220 KV Mansar Refinery Ckt-1               | 17-09-2024 | 02:03 | 17-09-2024 | 11:55 | 09:52             | Main-1, BN Ph, 2-1, Dist= 26 Km<br>Main-2, BN Ph, 2-1, Dist= 26.25 km  | B Ph, 2-1, Dist= 16.2 km   | No visible fault found Try taken after permission of PC Patela                                | Not affected                  | Transient fault   |   |
| 75      | 400 KV Muktsar-Talwandi Ckt-02             | 17-08-2024 | 18:27 | 17-08-2024 | 18:27 | 00:00             | Auto Release Main-1 Fault current I <sub>C</sub> = 10.86ka Dist=21.4 km, Main-2 Fault current I <sub>B</sub> = 10.5ka and I <sub>N</sub> = 11.0ka, I <sub>3-N</sub> , Distance = 3.3km, Blue Phase | No indication  | Strings changed at Tower no. 259 Y and B-Phase  | No Supply Affected            | Material Failure, Strings changed at Tower no. 259 Y and B-Phase after Patrolling By TL Muktsar                                   | A/R Date (line Remain Charged from both ends) |

| Sr. No.                     | Name of the Line             | From       |       | To         |       | Duration<br>HH:MM | Relay Indication   |  | Cause of Tripping / Breakdown   | Supply affected or Not | Tripping Analysis/ Remedial Measures Taken   | Remarks  |
|-----------------------------|------------------------------|------------|-------|------------|-------|-------------------|--|--|---|------------------------|--|--|
|                             |                              | Date       | Time  | Date       | Time  |                   | This End   | That End   |   |                        |  |  |
| 76                          | 400 KV Mukatsar-Makhu DKT-02 | 17-08-2024 | 18:40 | 17-08-2024 | 18:40 | 00:00             | Auto Release Main-1<br>Fault current Ib =<br>99.12ka Dist=0.8 km,<br>Yellow Phase  | Fault current Ib =3.0ka<br>Dist=66.0 km, Yellow<br>Phase   | String changed at Tower no. 03 Y-Phase  | No Supply Affected     | Material Failure, String changed at<br>Tower no. 03 Y-Phase after Patrolling By<br>TL Mukatsar   | A/R: Optd (line<br>Remain Charged<br>from both ends) |
| 77                          | 400 KV Mukatsar-Makhu CRT-01 | 17-08-2024 | 18:22 | 17-08-2024 | 18:22 | 00:00             | Auto Release Main-1<br>Fault current Ib =<br>9.84ka Dist=7.8 km,<br>Main-2 Fault current<br>I2 = 10.0ka and I1 =<br>10.5ka, I2-I1<br>Distance = 7.8km,<br>Yellow Phase | Fault current Ib =<br>3.45ka Dist=78.8 km,<br>Yellow Phase | String changed at Tower no. 25 Y-Phase  | No Supply Affected     | Material Failure, String changed at<br>Tower no. 25 Y-Phase after Patrolling By<br>TL Mukatsar   | A/R: Optd (line<br>Remain Charged<br>from both ends) |
| <b>#BM Circle Jalandhar</b> |                              |            |       |            |       |                   |  |  |   |                        |  |  |
| 1                           | 132 KV Phillaur-Jamalpur     | 01-07-24   | 11:54 | 01-07-24   | 14:45 | 02:45             | DPR R phase<br>a/f,zone1 at 15.49<br>km,3.14ka   | DPR R phase a/f at 4<br>km,                                | birdage at tower no 105   | no                     | birdage at tower no 105  |  |
| 1                           | 132 KV Pims-Science City,    | 02-07-24   | 14:10 | 02-07-24   | 16:40 | 2:30              | Z-1,Y-phase, FL1.8km<br>from PIMS and  | Z-1,Y-phase, FL20km<br>from Science City and               | Birdage is found at tower no.23   | Not affected           | Birdage is found at tower no.23  |  |
| 3                           | 132kv Hamirpur Chahal line   | 02-07-24   | 02:32 | 02-07-24   | 03:45 | 01:13             | R-phase ,zone-1,<br>13.8km,1.8ka   | R-phase ,zone-1,<br>15.1km,3.2ka                           | Suspected Bamboo tree found which<br>touches the line between tower span 41-<br>42                      | no                     | Patrolling done from tower no 38-46<br>during patrolling suspected bamboo<br>tree found between span 41-42 which<br>touches the line cutted with PTW no.28 |  |
| 4                           | 132 kv goraya phillaur       | 03-07-24   | 01:58 | 03-07-24   | 11:40 | 09:42             | Yb phase a/f at 2km  | breaker not tripped  | due to tripping of 132 KV Phillaur<br>Jamalpur  | yes                    | due to tripping of 132 KV Phillaur<br>Jamalpur   |  |
| 5                           | 132 KV Phillaur-Jamalpur     | 03-07-24   | 01:58 | 03-07-24   | 03:08 | 01:11             | DPR R phase<br>a/f,zone1 at 15.49<br>km,3.14ka   | DPR R phase a/f at 4<br>km,                                | heavy rains and thunder storms  | yes                    | heavy rains and thunder storms   |  |
| 6                           | 132 KV Pims-Science City,    | 03-07-24   | 0:39  | 03-07-24   | 11:55 | 11:16             | Z-1,B-phase, FL1.6km<br>from PIMS and  | Z-1,B-phase, FL17.8km<br>from Science City and             | line patrolled from tower no.17/3 to 37<br>found ok   | Not affected           | line patrolled from tower no.17/3 to 37<br>found ok  |  |
| 7                           | 132 KV BBMB-Bhagpur          | 03-07-24   | 10:06 | 03-07-24   | 15:42 | 5:36              | Z-1,Y-phase, FL3.7km<br>85.7km from BBMB<br>and  | Z-1,Y-phase, FL11.7km<br>from Bhagpur and                  | Flashed disc Insulator changed Y-phase<br>of tower no.14  | Not affected           | Flashed disc Insulator changed Y-phase<br>of tower no.14   |  |
| 8                           | 132 KV BBMB-Phagwara         | 03-07-24   | 03:40 | 03-07-24   | 12:35 | 12:53             | Z-1, B-phase,FL<br>1.2km from BBMB<br>and  | Z-1, B-phase,FL 16.7<br>km from Phagwara<br>and            | Flashed disc Insulator changed B-phase<br>of tower no.228   | Not affected           | Flashed disc Insulator changed B-phase<br>of tower no.228  |  |
| 9                           | 132 KV Goraya-Jamalpur       | 04-07-24   | 01:38 | 04-07-24   | 10:43 | 09:05             | o/c R phase,2.28KA   | DPR R phase at 4 KM  | birdage at tower no 3   | no                     | line patrolled from tower no 22 to 28<br>and 3 to20, nothing abnormal found  |  |
| 10                          | 132kv Chahal-Hoshiarpur line | 06-07-24   | 13:30 | 06-07-24   | 14:10 | 00:20             | Not trip   | Yphase , Zone-1 ,<br>7.5km, 4.36ka                         | Transient Fault   | yes                    | Patrolling done from tower no 200 - 210<br>Found Nothing   |  |
| 11                          | 132kv Hamirpur Chahal line   | 06-07-24   | 13:50 | 06-07-24   | 15:35 | 01:45             | Y-Phase , Zone-1 , a/f   | Not Trip   | Transient Fault   | yes                    | Due to Jank of Above line  |  |
| 12                          | 132 KV Goraya-Phagwara DKT-1 | 08-07-24   | 20:54 | 09-07-24   | 09:45 | 12:51             | DPR B phase a/f, 6.1KA   | DPR B phase a/f at 6.1<br>km,3.84 KA                       | line patrolled from tower no 280 to 343<br>nothing abnormal found. Nests<br>removed from various towers | no                     | line patrolled from tower no 280 to 343<br>nothing abnormal found. Nests<br>removed from various towers  |  |
| 13                          | 132 KV Pims-Science City,    | 10-07-24   | 13:33 | 10-07-24   | 16:58 | 03:25             | Z-1,B-phase, FL 7.6 km<br>from PIMS and  | Z-1,B-phase, FL<br>15.9km from Science<br>City and         | line patrolled from tower no.17/3 to 50<br>found ok   | Not affected           | line patrolled from tower no.17/3 to 50<br>found ok  |  |
| 14                          | 132 KV BBMB-Phagwara         | 10-07-24   | 08:13 | 11-07-24   | 15:30 | 07:13             | Z-1, B-phase,FL 3.86<br>km from Phagwara<br>and  | Z-1, B-phase,FL 15.5<br>km from BBMB and                   | line patrolled by tower no 210 to 223 birdage<br>is found at tower no.215                               | Not affected           | line patrolled by tower no 210 to 223<br>birdage is found at tower no.215  |  |
| 15                          | 132 kv goraya phillaur       | 15-07-24   | 21:12 | 16-07-24   | 10:28 | 13:07             | DPR Y phase zone 2 at<br>5.7 km  | DPR Y phase,zone 2 at<br>11.76 km,1.32KA                   | earth wire breakdown between tower<br>no228-229,229-230   | no                     | earth wire breakdown between tower<br>no228-229,229-230  |  |

| Sr. No. | Name of the Line                   | From     |       | To       |       | Duration<br>HH:MM | Relay Indication                                 |  | Cause of Tripping / Breakdown   | Supply affected or Not | Tripping Analysis/ Remedial Measures Taken   | Remarks |
|---------|------------------------------------|----------|-------|----------|-------|-------------------|--|--|---|------------------------|--|---------|
|         |                                    | Date     | Time  | Date     | Time  |                   | This End   | That End                                       |   |                        |  |         |
| 16      | 132kv Tanda-Bhogpur line           | 21-07-24 | 16:43 | 21-07-24 | 17:13 | 00:30             | DPR, R-phase, Z-1, 2.1km                         | DPR, R-Phase, Z-2, 25.44km                     | Due to Heavy Storm Earth W/va(of PVC cable) Breaks and Touches the R-phase of line between span 71/11-71/12 | yes                    | During Patrolling from Tower 71/16-71/10 Found Earth Wire(of PVC cable) Breaks and Touches the R-phase of line between span 71/11-71/12 due to heavy storm |         |
| 17      | 132kv MPH2-Tanda line              | 21-07-24 | 16:43 | 21-07-24 | 20:10 | 03:25             | R-phase, Z-1, 39.41km, 1.735KA                   | Breaker ON                                     | Transient Fault due to Jerk of above line   | yes                    | Transient Fault due to Jerk of Above line  |         |
| 18      | 132 KV Phillaur-Jamalpur           | 24-07-24 | 13:18 | 25-07-24 | 09:55 | 10:37             | DPR Y phase a/f, tower at 7.815km, km.3 128Ka    | DPR R phase a/(tower) at 7.3km                 | heavy rains and thunder storms  | yes                    | heavy rains and thunder storms   |         |
| 19      | 132 kv goraya phillaur             | 25-07-24 | 01:51 | 25-07-24 | 02:23 | 00:31             | o/c y phase a/f at 20 km                         | breaker not tripped                            | heavy rains and thunder storms  | yes                    | heavy rains and thunder storms   |         |
| 20      | 132 KV Goraya-Jamalpur             | 25-07-24 | 03:04 | 25-07-24 | 12:04 | 09:00             | o/c y phase.305Ka                                | DPR Y phase a/f at 11.08km                     | earth wire breakdown between tower no 22-23   | no                     | breakdown of r phase conductor between tower no 108 and gentry 209Ka   |         |
| 21      | 132kv Hamirpur Chohal line         | 28-07-24 | 12:40 | 28-07-24 | 14:05 | 01:25             | R-phase, Zone-1, 22.8km                          | R-Phase, E/F Zone-1, 25.6km, 900amp            | Transient Fault   | no                     | Patrolling done from Tower no. 100-135, Found Nothing  |         |
| 22      | 132 KV Kotla Janga-Urban-Estate    | 28-07-24 | 14:40 | 28-07-24 | 17:04 | 02:24             | DPR R phase a/f at 17.4 km, 2.5KA                | DPR R phase a/f at 1.97 km                     | line patrolled from tower no 23 to 36, nothing abnormal found   | no                     | line patrolled from tower no 23 to 36, nothing abnormal found  |         |
| 23      | 132 KV Pims-Science City,          | 29-07-24 | 13:10 | 29-07-24 | 15:52 | 02:42             | Z-1,R-phase, FL 1.6 km from Pkts end.            | Z-2,R-phase, FL 18.2 km from Science City end. | line patrolled after tripping by no 17/2 to 20 found ok   | Not affected           | line patrolled after tripping by no 17/2 to 20 found ok  |         |
| 24      | 132 KV BBMB-Dhillwan               | 29-07-24 | 13:30 | 29-07-24 | 16:24 | 04:54             | Z-1,R-phase, 24.32km from Dhillwan end.          | R-phase, 1.718 ka from BBMB end                | line patrolled after tripping by no 235 to 270 found ok   | Not affected           | line patrolled after tripping by no 235 to 270 found ok  |         |
| 25      | 132kv MPH4-Shri Hargobindpur ckt 1 | 29-07-24 | 08:38 | 29-07-24 | 10:47 | 01:09             | no indications                                   | R-phase, Zone-1, 22.8km                        | Transient Fault   | yes                    | Transient Fault  |         |
| 26      | 132kv MPH4-Shri Hargobindpur ckt 2 | 29-07-24 | 08:58 | 29-07-24 | 15:48 | 06:10             | ABC, E/F   | R-Phase, Zone-1, 22.8km                        | Transient Fault   | yes                    | Patrolling Done from Tower no.19 to 46, Found Nothing  |         |
| 27      | 132kv MPH4-Shri Hargobindpur ckt 1 | 31-07-24 | 02:34 | 31-07-24 | 03:59 | 00:25             | A/I-Phase, Zone-1, 8.8km E/F                     | R-phase, Zone-1                                | Flash Disc found on Tower no.40, R-phase  | yes                    | During Patrolling Disc flash found on Tower no. 40 R-phase   |         |
| 28      | 132kv MPH3-MPH4 ckt1               | 31-07-24 | 02:34 | 31-07-24 | 04:02 | 01:28             | ABC, E/F   | Breaker on                                     | Transient Fault due to above reason   | no                     | Transient Fault due to above reason  |         |
| 29      | 132kv MPH3-MPH4 ckt2               | 31-07-24 | 02:34 | 31-07-24 | 04:17 | 01:53             | ETN  | no indications                                 | Transient Fault due to above reason   | no                     | Transient Fault due to above reason  |         |
| 30      | 132 KV Goraya-Phagwara CKT-1       | 01-08-24 | 03:15 | 01-08-24 | 09:40 | 06:15             | DPR Y phase a/f                                  | DPR Y Phase at 5.7 km                          | birdage at tower no 287   | no                     | birdage at tower no 287  |         |
| 31      | 132kv Chohal Hoshiarpur line       | 01-08-24 | 01:30 | 01-08-24 | 01:50 | 0:20              | Not trip   | O/L, R-Phase, 6.4km                            | Transient Fault   | Yes                    | Transient Fault  |         |
| 32      | 132kv Hamirpur Chohal line         | 01-08-24 | 01:30 | 01-08-24 | 04:55 | 3:25              | R Phase, E/F                                     | Not Trip                                       | Transient Fault due to above reason   | Yes                    | Transient Fault due to above reason  |         |
| 33      | 132 KV BBMB-Dhillwan               | 08-08-24 | 13:54 | 08-08-24 | 17:06 | 3:12              | Z-1, FL 16.82km from BBMB end.                   | Z-1, Earth fault, FC 1740A from Dhillwan end.  | line is patrolled from tw no.250 to 260 nothing found.  | Not affected           | line is patrolled from tw no.250 to 260 nothing found.   |         |
| 34      | 132 KV Kotla Janga-Urban-Estate    | 08-08-24 | 07:00 | 08-08-24 | 10:40 | 03:40             | DPR R/B phase at 5.07 km                         | DPR R phase at 9.5km                           | line patrolled from tower no 40 to 65, nothing abnormal found.  | no                     | line patrolled from tower no 40 to 65, nothing abnormal found.   |         |
| 35      | 132 KV BBMB-Dhillwan               | 11-08-24 | 11:33 | 11-08-24 | 16:06 | 04:43             | Z-1,Y-phase, FL11.05km, FCS 06 KA from BBMB end. | Z-2, Earth fault, FC 1944A from Dhillwan end.  | line is patrolled from tw no.272 to 284 nothing found.  | Not affected           | line is patrolled from tw no.272 to 284 nothing found.   |         |
| 36      | 132kv Nawashehar Goraya Line       | 11-08-24 | 09:40 | 11-08-24 | 04:05 | 13:25             | Y Phase, Zone 1, 8km, 4.33KA                     | Y Phase, E/F, 3.7KA                            | Breakdown at Tower no. 32 Y-phase   | no                     | During Patrolling flash discs found at t.No 32 Y-phase   |         |
| 37      | 132kv Chohal Hoshiarpur line       | 11-08-24 | 11:06 | 11-08-24 | 15:35 | 4:29              | Not trip   | R Phase, DPR, Zone-1, 8km, 4.33KA              | Due to Bad weather and Wind   | Yes                    | Patrolling Done from Tower no.189-218, Found Nothing   |         |
| 38      | 132kv Hamirpur Chohal line         | 11-08-24 | 11:06 | 11-08-24 | 11:35 | 0:49              | R-Phase, E/F                                     | Not Trip                                       | Due to Bad weather and Wind   | Yes                    | Due to Bad weather and Wind  |         |
| 39      | 132 KV Goraya-Phagwara CKT-1       | 11-08-24 | 07:38 | 11-08-24 | 15:09 | 07:37             | DPR Y phase a/f                                  | DPR Y Phase at 6.7 km                          | insulator string flashed at tower no 273  | no                     | insulator string flashed at tower no 273   |         |

| Sr. No. | Name of the Line                 | From     |       | To       |       | Duration<br>HH:MM | Relay Indication   |  | Cause of Tripping / Breakdown   | Supply affected or Not | Tripping Analysis/ Remedial Measures Taken  | Remarks |
|---------|----------------------------------|----------|-------|----------|-------|-------------------|--|--|---|------------------------|---|---------|
|         |                                  | Date     | Time  | Date     | Time  |                   | This End   | That End                                       |   |                        |   |         |
| 40      | 132kv MPH2-MPH3 Ckt-1            | 12-08-24 | 07:53 | 12-08-24 | 21:03 | 13:10             | R phase, zone 1, 3.230 km                                | R phase zone 1                                 | Due to Bridge at Isolator in MPH3 3/1   | Yes                    | Patrolling Done from Tower no:1-11. MPH 2 - MPH 3 ckt 1 tripped due to isolator fault at MPH 3. MPH 2 - MPH 3 ckt 2 tripped Line tripped due fault occurred at 132 KV Breaker of muxeria P/H 2. Line clearance given at 14:40 hrs. on dated 12.08.24 for energization. Line energized at 16:30 hrs (13.08.24) from MPH3 side. Line is still charged from MPH 3 side only. |         |
| 41      | 132kv MPH2-MPH3 Ckt-2            | 12-08-24 | 07:55 | 12-08-24 | 19:31 | 22:37             | R phase, to 2.126 KA, fault to one phase                 | Not Trip                                       | Due to fault at 132 KV Breaker of MPH 3.  | Yes                    |   |         |
| 42      | 132kv MPH2-Tanda line            | 12-08-24 | 07:56 | 12-08-24 | 09:19 | 1:14              | No Indications   | B1-Phase Zone-2, 45.9km                        | Due to jerk of Above line   | Yes                    | Transient Fault due to jerk of MPH2-3 line  |         |
| 43      | 132kv MPH2-Bhogpur line          | 12-08-24 | 07:53 | 12-08-24 | 08:56 | 1:03              | No Indications   | DPR, B-Phase, Zone-2, 62.28km 1.500ka          | Due to jerk of Above line   | Yes                    | Transient Fault due to jerk of MPH2-3 line  |         |
| 44      | 131 KV Kapurthala-Science City   | 14-08-24 | 10:20 | 14-08-24 | 19:56 | 9:36              | Z-1, RYE, 530mtr. FCS 3KA from Science City end.         | Z-1, B-phase, FL10.7km FC 1.84KA from KPT end. | line is patrolled from tw no.25/7 to 30. nothing found.   | Not affected           | line is patrolled from tw no.25/7 to 30. nothing found.   |         |
| 45      | 131 KV Goleva-Fragwara Ckt-1     | 15-08-24 | 18:05 | 15-08-24 | 19:44 | 01:39             | DPR B phase a/f at 3.6km, zone 1, 5.37ka                 | DPR B phase a/f                                | line patrolled from tower no 290 to 330. nothing abnormal found   | no                     | line patrolled from tower no 290 to 330. nothing abnormal found   |         |
| 46      | 131 KV BBMB-Dhilwan              | 15-08-24 | 19:51 | 15-08-24 | 18:18 | 04:27             | Z-1, B-phase, FL 11.04km, FC 3.308KA from BBMB end.      | Z-1, B-phase, E/F, FC1334A from Dhilwan end.   | line is patrolled from tw no.25 to 273. nothing found.  | Not affected           | line is patrolled from tw no.25 to 273. nothing found.  |         |
| 47      | 132kv MPH4-Shri Hargobindpur Ckt | 15-08-24 | 14:13 | 15-08-24 | 16:13 | 20:00             | DPR , ABC , Zone-1 , 8.13km                              | DPR , B-Phase , Zone-1 , 22.5km                | Transient Fault Due to bad weather.   | No                     | Patrolling Done from Tower no.16-45. Found nothing  |         |
| 48      | 131 KV BBMB-Dhilwan              | 16-08-24 | 11:11 | 16-08-24 | 14:04 | 02:53             | Z-1, FL 9.124 km, FC 7.405KA from BBMB end.              | Z-2, B-phase, E/F, FC1334A from Dhilwan end.   | line is patrolled from tw no.16 to 25. Bridge at tw no.22 after clear it line is charged.                                       | Not affected           | line is patrolled from tw no.16 to 25. Bridge at tw no.22 after clear it line is charged.   |         |
| 49      | 132kv Chahal Hoshiarpur line     | 16-08-24 | 22:10 | 16-08-24 | 22:33 | 0:23              | Not Trip   | B-Phase , Zone-2 , 6.3km , IR-4.09ka           | Tripping due to line get in induction zone and touches with tower installed by PSPCL between span 199/2-199/3 for 66kv crossing | Yes                    | Tripping due to line get in induction zone and touches with tower installed by PSPCL between span 199/2-199/3 for 66kv crossing   |         |
| 50      | 132kv Hamirpur Chahal line       | 16-08-24 | 22:10 | 16-08-24 | 23:13 | 1:03              | D/C B, V, B  | Not trip                                       | Due to jerk of Above line   | Yes                    | Due to jerk of Above line   |         |
| 51      | 131 KV BBMB-Dhilwan              | 16-08-24 | 18:06 | 16-08-24 | 21:29 | 03:23             | Z-1, B-phase, FL 15.49km, FC 3.308KA from BBMB end.      | E/F, FC 1148A                                  | line is patrolled from tw no.244 to 293. nothing found.   | Not affected           | line is patrolled from tw no.244 to 293. nothing found.   |         |
| 52      | 131 KV Khara Mandir-Sultanpur.   | 19-08-24 | 11:45 | 19-08-24 | 15:50 | 04:05             | B-phase, FL 3.9 km, FC 1.25KA from Khara Mandir end.     | B-phase, FL 3 km, FC4.54KA from Sultanpur end. | line is patrolled from tw no.39/5 to 74. nothing found.   | Not affected           | line is patrolled from tw no.39/5 to 74. nothing found.   |         |
| 53      | 131 KV Kotla Janga-Urban Estate  | 24-08-24 | 17:11 | 24-08-24 | 19:46 | 02:35             | DPR RB phase to phase fault at 8.3km                     | DPR RB phase to phase fault at 8.3 km          | heavy rains and thunderstorms   | no                     | heavy rains and thunderstorms   |         |
| 54      | 131 KV Khara Mandir-Sultanpur.   | 31-08-24 | 09:30 | 31-08-24 | 12:51 | 07:21             | Z-1, B-phase, FL 4.2km from Khara Mandir.                | B-phase, FL 3.8km from Sultanpur end.          | line is patrolled from tw no. 42 to 74. nothing found.  | Not affected           | line is patrolled from tw no. 42 to 74. nothing found.  |         |
| 55      | 131 KV BBMB-Dhilwan              | 02-09-24 | 01:12 | 02-09-24 | 12:47 | 11:35             | R-Phase, FL 14.69km, FC: 3 from BBMB end.                | Z-1, R-Phase from Dhilwan end.                 | line is patrolled from tw no.258 to 274. nothing found.   | Not affected           | line is patrolled from tw no.258 to 274. nothing found.   |         |
| 56      | 131 KV BBMB-Dhilwan              | 02-09-24 | 21:48 | 02-09-24 | 22:36 | 10:04             | R-phase, FL 18.42km, from BBMB end.                      | Z-1, R-Phase from Dhilwan end.                 | Try taken by permission of P.C Patela line charged successfully.  | Not affected           | Try taken by permission of P.C Patela line charged successfully.  |         |
| 57      | 132kv Hamirpur Chahal Line       | 03-09-24 | 11:13 | 03-09-24 | 12:30 | 1:17hrs           | B-phase, Zone-1, 7.487km                                 | B-Phase, Zone-1, 37.2km                        | Patrolling Done from tower no.20-114 & 22-27. Found nothing   | No                     | Patrolling Done from tower no.20-114 & 22-27. Found nothing   |         |
| 58      | 131 KV PIMS-Science City         | 04-09-24 | 12:30 | 04-09-24 | 15:59 | 3:29              | Z-1, R-phase, FL 9.1km, FC 1.73KA from Science City end. | R-Phase, FL 9.8km from PIMS end.               | line is patrolled from tw no.42 to 62. nothing found.   | Not affected           | line is patrolled from tw no.42 to 62. nothing found.   |         |

| Sr. No. | Name of the Line                  | From     |       | To       |       | Duration<br>HH:MM | Relay Indication  |  | Cause of Tripping / Breakdown   | Supply affected or Not | Tripping Analysis/ Remedial Measures Taken   | Remarks |
|---------|-----------------------------------|----------|-------|----------|-------|-------------------|---|--|---|------------------------|--|---------|
|         |                                   | Date     | Time  | Date     | Time  |                   | This End  | That End   |   |                        |  |         |
| 59      | 131 KV Phalloor-Jamalpur          | 08-09-24 | 14:18 | 08-09-24 | 18:34 | 04:16             | DPR R phase a/f at 15 km, 2.51KA                          | DPR R phase a/f at 9.3 km                                  | line patrolled from tower no 1 to 15 as per DPR.<br>Nothing abnormal found.             |                        | line patrolled from tower no 1 to 15 as per DPR.<br>Nothing abnormal found.                                  |         |
| 60      | 132kv Hamirpur Chahal Line        | 08-09-24 | 14:10 | 08-09-24 | 15:35 | 1:25hrs           | B-phase, Zone-1, 5.247km                                  | B-Phase, Z-1, 37.8km                                       | Patrolling Done from tower no.74-100.<br>Found Nothing                                  | No                     | Patrolling Done from tower no.74-100.<br>Found Nothing   |         |
| 61      | 132 KV PIMS-Science City          | 08-09-24 | 11:20 | 09-09-24 | 14:56 | 03:36             | Z-1, B-Phase, FL 10.4km, from PIMS end                    | Z-1, B-Phase, FL 9km from Science City.                    | line is patrolled from tw no.52 to 59:<br>nothing found.                                | Not affected           | line is patrolled from tw no.52 to 59:<br>nothing found.   |         |
| 62      | 132kv Hamirpur Chahal Line        | 08-09-24 | 11:13 | 09-09-24 | 13:25 | 1:09hrs           | 7.198km, Z-1, E/F.  | B-Phase, Zone-1, 37.2km/876Amp                             | Patrolling Done from tower no.74-100.<br>Suspected bamboo tree cutted b/w twr no. 85-87 | No                     | Patrolling Done from tower no.74-100.<br>Suspected bamboo tree cutted b/w twr no. 85-87                      |         |
| 63      | 132kv Nakklyah Nawanshahr Ckt-1   | 10-09-24 | 04:24 | 11-09-24 | 19:03 | 38:41hrs          | 30B, 30J, 30A.  | R-Phase, Z-1, 1.91KA, 42.4km                               | Flash Disc found on Tower no.37 R-phase   | No                     | Patrolling done from Tower no. 135/40-37. Flash Disc Found at Tower No.37 R-Phase disc change with FTW no.79 |         |
| 64      | 131 KV Goraya-Jamalpur            | 11-09-24 | 13:24 | 11-09-24 | 17:09 | 03:45             | D/C/Y Phase, 1.542  | DPR Y Phase at 1.8km                                       | line patrolled from tower no 1 to 15 as per DPR.<br>Nothing abnormal found.             | NO                     | heavy rains and thunder storms   |         |
| 65      | 132kv Hamirpur Chahal Line        | 11-09-24 | 11:15 | 11-09-24 | 15:13 | 3:00hrs           | B-Phase, E/F, Zone-1, 7.223km                             | B-Phase, Zone-1, 37.3km, 1.50KA                            | Patrolling Done from Tower no. 11-37 and Tower no. 71-95 no Any visible fault found     | No                     | Patrolling Done from Tower no. 11-37 and Tower no. 71-95 no Any visible fault found                          |         |
| 66      | 131 KV BBMB-Kahanpur              | 16-09-24 | 11:56 | 16-09-24 | 15:04 | 03:08             | Z-1, R-Phase, FL3 A38 from Kahanpur end.                  | R-Phase, FL3 90B, FCS 171KA from BBMB end.                 | line is patrolled from tw no.17 to 26:<br>nothing found.                                | Not affected           | line is patrolled from tw no.17 to 26:<br>nothing found.   |         |
| 67      | 132kv Hamirpur Chahal Line        | 17-09-24 | 12:20 | 17-09-24 | 15:10 | 6:50hrs           | Y-Phase, E/F, Zone-1                                      | Y-Phase, N, Zone-1, 14.1km, 4.31KA                         | Patrolling Done from Tower no 140-168<br>Found Birdage at Tower no.150 Y-phase          | No                     | Patrolling Done from Tower no.140-168<br>Found Birdage at Tower no.150 Y-phase                               |         |
| 68      | 131 KV PIMS-Science City          | 21-09-24 | 14:30 | 21-09-24 | 15:19 | 04:49             | Breaker not tripped from PIMS end.                        | Z-1, B-Phase, FL7 5km, FCS 35KA from Science City.         | line is patrolled from tw no.54 to 71:<br>nothing found.                                | 10:00min               | line is patrolled from tw no.54 to 71:<br>nothing found.   |         |
| 69      | 132kv Hamirpur Chahal Line        | 21-09-24 | 14:35 | 21-09-24 | 19:39 | 4:40hrs           | Y-Phase, E/F, Zone-1, 10.95km                             | Y-Phase, N, Zone-1, 13.5km, 4.31KA                         | Patrolling Done from Tower no.130-177, no visible fault Found                           | No                     | Patrolling Done from Tower no.130-177, no visible fault Found  |         |
| 70      | 132 KV Goraya-Jamalpur            | 24-09-24 | 16:13 | 24-09-24 | 21:57 | 05:44             | D/C/Y Phase 2.53KA  | DPR Y phase a/f at 17.3                                    | LA burst at Jamalpur station  | no                     | heavy rains and thunder storms   |         |
| 71      | 131 KV Goraya-Jamalpur            | 26-09-24 | 07:34 | 26-09-24 | 12:44 | 04:50             | D/C R phase, 4.4KA.                                       | DPR R Phase at 19.3km                                      | line patrolled from tower no 35 to 55:<br>Birdage at tower no 35.                       |                        |  |         |
| 72      | 132kv Hamirpur Chahal Line        | 26-09-24 | 09:50 | 24-09-24 | 11:10 | 3:10hrs           | R-phase, E/F, Zone-1                                      | R-phase, N, Zone-1, 120.1km, 1.47ka                        | Tripping of line is due to bad weather and lightning on Hamirpur side                   | Yes                    | Patrolling of line done from Tower no.7-40, Tripping due to bad weather and lightning                        |         |
| 73      | 132kv Hoshiarpur chahal line      | 26-09-24 | 09:50 | 24-09-24 | 06:13 | 20mint            | Not trip  | E/F  | Line trip due to jerk of Above line   | Yes                    | Line trip due to jerk of Above line  |         |
| 74      | 131 KV Goraya-Jamalpur            | 08/09/24 | 18:01 | 08-09-24 | 20:41 | 05:40             | B phase a/c, 3.3KA  | DPR B phase a/f at 9.2 km                                  | line patrolled from tower no 3 to 20:<br>birdage at tower no 18.                        | no                     | heavy rains and thunder storms   |         |
| 75      | 220 KV Jamshar-Badshahpur         | 10-07-24 | 15:51 | 10-07-24 | 17:07 | 1:16              | B-Phase, II, FL18 14km.                                   | B-Phase, II  | Line is charge after taking permission from PC Patela.                                  | Not affected           | Line is charge after taking permission from PC Patela.   |         |
| 76      | 220 KV Badshahpur-Sultanpur       | 10-07-24 | 15:53 | 10-07-24 | 21:39 | 5:46              | B-Phase, II, FL13 31km                                    | B-Phase, II  | Flashed disc Insulator changed B-phase of tw no 33/11                                   | Not affected           | Flashed disc Insulator changed B-phase of tw no 33/11  |         |
| 77      | 220 KV Badshahpur-Sultanpur       | 11-07-24 | 8:48  | 11-07-24 | 11:18 | 5:30              | B-Phase, II, FL13 31km.                                   | B-Phase, II  | line is patrolled from tw no.33/11 to 33:<br>nothing found                              | Not affected           | line is patrolled from tw no.33/11 to 33:<br>nothing found   |         |
| 78      | 220 KV Kotla Junga-Hatarpur CKT 2 | 22-07-24 | 09:45 | 22-07-24 | 17:17 | 07:32             | DPR y phase a/f at 28.3km, 5 KA                           | breaker not tripped  | melted Jumper clamp   | no                     | melted Jumper clamp  |         |
| 79      | 220kv Bhakra Mahlpur CKT-2 line   | 22-07-24 | 02:26 | 22-07-24 | 13:31 | 11:05             | A-B-C, Zone-1, IA-318.0A, IB-2.991A, IC-3.809KA, 38.52km. | B-phase, Zone-1, 28.09km, IA-320.2a, IB-288.7a, IC-3.851KA | Transient Fault   | no                     | Patrolling Done from Tower no. 64-113, Found Nothing   |         |



| Sr. No.             | Name of the Line                     | From       |       | To         |       | Duration<br>HH:MM | Relay Indication  |   | Cause of Tripping / Breakdown   | Supply affected or Not                                  | Tripping Analysis/ Remedial Measures Taken  | Remarks |
|---------------------|--------------------------------------|------------|-------|------------|-------|-------------------|---|---|---|---|---|---------|
|                     |                                      | Date       | Time  | Date       | Time  |                   | This End  | That End  |   |   |   |         |
| 80                  | 220kv Mahipur-Jamshar line           | 28-07-24   | 13:17 | 28-07-24   | 12:40 | 13:23             | A,N , Zone-1 , 19.68Km , IA-4.195KA                                 | A,N ,Zone-1 , 12.26Km , IA-7.530KA                                  | Due to Bad weather  | no  | Patrolling Done from Tower no. 90-115 , Found Nothing   |         |
| 81                  | 220 KV Kotla Junga-Jamshar CKT-2     | 28-07-24   | 10:25 | 28-07-24   | 15:12 | 04:47             | DPR Y phase at 11.07 km, 6.38KA                                     | DPR Y phase at 3.46km, 14.91 KA                                     | heavy rains and thunderstorms   | no  | heavy rains and thunderstorms   |         |
| 82                  | 220 KV Bhakhra-Mahipur Circuit No. 2 | 01-08-24   | 1:04  | 01-08-24   | 17:13 | 16:09             | DPR Y&B Phase Zone-1 Distance 44.440 Kms                            | DPR R Phase Zone-1 Distance 0.487 Kms                               | Transient fault   | No  | Line Patrolling of Tower 1-90 No. done but Found Nothing  |         |
| 83                  | 220 KV Bhakhra-Mahipur Circuit No. 1 | 21-08-24   | 12:27 | 21-08-24   | 19:52 | 7:25              | DPR Y&B Phase Zone-1 Distance 0.327 Kms                             | DPR Y&B Phase Zone-1 Distance 0.327 Kms                             | Transient fault   | No  | Line Patrolling of Tower 1-34 No. done but Found Nothing.   |         |
| 84                  | 220 KV Rihana Jattan-Jamshar         | 23-08-24   | 19:2  | 23-08-24   | 20:28 | 9:08              | DPR B Phase Zone-1 Distance 17.33 Kms Fault Current B Phase 3.99 kA | DPR B Phase Zone-1 Distance 6.84 Kms Fault Current B Phase 10.17 kA | A Hopper truck body touched with line   | No  | Line patrolling done from tower no 92-118. A Hopper truck body touched with line between tower no. 118-119                          |         |
| 85                  | 220 kv Badshahpur-Sultanpur          | 27-08-24   | 18:18 | 27-08-24   | 20:28 | 4:10              | I-1, ABC phase, Fl. 5.7km, FCT 0.98KA form Badshahpur and           | I-2, 23.62km, from Sultanpur and                                    | line is patrolled from tw no. 33/11 to 33 nothing found.  | Not affected  | line is patrolled from tw no. 33/11 to 33 nothing found.  |         |
| 86                  | 220 kv Jamshar-Banga                 | 01-09-24   | 12:38 | 01-09-24   | 17:39 | 5:21              | I-1, B-Phase, Fl 20.26 km, FCS 345 KA form Jamshar and.             | I-1, B-Phase from Banga and.  | Line is patrolled tw no. 249 to 251.  | Not affected  | Line is patrolled tw no. 249 to 251.  |         |
| 87                  | 220kv Mahipur Bhakhra ckt-1          | 08-09-24   | 12:31 | 08-09-24   | 14:29 | 1:58              | B-phase , 4.198KA , 30.35km , I-1                                   | B-phase , I-1 , 4.298KA , 21.51km                                   | Tripping due to Birdage at Tower no.88  | No  | Patrolling Done from Tower no.114 to 90 , Found Birdage at Tower no.88  |         |
| 88                  | 220 KV Nakodar-Kartarpur CKT-1       | 11-09-24   | 15:51 | 11-09-24   | 19:30 | 00:00             | DPR R Phase at 15.4 km, 5.1 KA. Nakodar and breaker auto reclosed   | DPR R Phase at 10.5 km  | line patrolled from tower no 40 to 92. between tower no 48 and 49. 11 kv earthwire breaks and comes in induction zone | NO  | line patrolled from tower no 40 to 92. between tower no 48 and 49. 11 kv earthwire breaks and comes in induction zone               |         |
| 89                  | 220 KV Nakodar-Kartarpur CKT-1       | 27-09-24   | 12:28 | 27-09-24   | 14:43 | 02:17             | DPR Y phase at 17 km, 6.8KA   | DPR RYS fault at 12.7 km  | heavy rains,thunderstorms and extreme lightning   | NO  | heavy rains,thunderstorms and extreme lightning   |         |
| 90                  | 400 KV Nakodar Rajpura No. 1         | 27/09/2024 | 13:34 | 27/09/2024 | 20:52 | 07:18             | DPR Y Phase earth fault Distance 113 Km                             | Dpr Y phase to earth Distance 26 Km                                 | Faulty LA at rajpura and  | no  | Faulty LA at rajpura and  |         |
| P&M Circle Ludhiana |                                      |            |       |            |       |                   |   |   |   |   |   |         |
| 1                   | 132KV Ghulial-Jamalpur ckt1          | 02.07.2024 | 18:05 | 03.07.2024 | 19:30 | 19:25             | CB not tripped  | DPR I-1, YB-Ph. DIST-8.9KM  | Transient fault   | Supply 00:15 min affected at 132KV S/S Samashpur & Saha | Line patrolled from TH324 to 362. TH 329 top patrolled. Birds Nest were removed from TW 340, 344 & 361 to avoid unwanted trippings. |         |
| 2                   | 132KV Ghulial-Jamalpur ckt2          | 02.07.2024 | 18:05 | 03.07.2024 | 19:29 | 19:25             | CB not tripped  | DPR I-2, YB-Ph. DIST-45KM   | Transient fault   | Supply 00:15 min affected at 132KV S/S Samashpur & Saha | Line patrolled from TH324 to 362. No visible fault found.   |         |
| 3                   | 132KV SWADDI-JAMALPUR-2              | 04.07.2024 | 18:38 | 05.07.2024 | 16:05 | 20:21             | PHASE B, I-1 DIST 8.8KM   | R-phase, I-1 DIST 25.7KM  | Transient fault   | Not   | Line was charged as per as ROW clearance from T.no.72 to 84 & T.no.88 to 106. Tower top T. no.96 & 106                              |         |

| Sr. No. | Name of the Line             | From       |       | To         |       | Duration<br>HH:MM | Relay Indication                          |   | Cause of Tripping / Breakdown   | Supply affected or Not  | Tripping Analysis/ Remedial Measures Taken  | Remarks |
|---------|------------------------------|------------|-------|------------|-------|-------------------|---|---|---|---|---|---------|
|         |                              | Date       | Time  | Date       | Time  |                   | This End                                  | That End                                    |   |   |   |         |
| 4       | 132KV Moga Interlink ckt-02  | 04.07.2024 | 07:13 | 04.07.2024 | 13:52 | 08:29             | DPR: Z-1, YN-Ph, D-5.82KM, FC-5.572KA     | DPR: Z-1, YN-Ph, D-2.872KM, FC-3.710KA      | Flashed string of Y-phase on Tower no: 12.                                  | Not   | Replaced flash String   |         |
| 5       | 132 Moga-Gholla              | 04.07.2024 | 22:25 | 05.07.2024 | 10:11 | 11:46             | DPR: Z-1, RN-ph, D-5.437 KM, FC-5.86KA    | Not tripped.                                | Transient fault.  | Supply of 132KV S/S Gholla and smash bhal affected for 35 mins. | Line patrolled from Tower no. 10 to 30, nothing abnormal found. Line charged as per RDW found clear.                                |         |
| 6       | 132KV SWADDI-MDGA-1          | 06.07.2024 | 00:53 | 06.07.2024 | 14:45 | 15:50             | Y-PHASE, Z-1 DIS 14.22KM                  | Y-PHASE, Z-1 DIS 29.18KM                    | Transient fault due to bad weather  | Not   | Line was charged as per as RDW clearance from T.no-114 to 133   |         |
| 7       | 132KV SWADDI-MDGA-1          | 06.07.2024 | 18:11 | 07.07.2024 | 16:16 | 22:04             | Y-PHASE, Z-1 DIS 14.17KM                  | Y-PHASE, Z-1 DIS 29.19KM                    | Transient fault.  | Not   | Line was charged as per as RDW Clearance from T.no.112 to 13. Fault locator connected to ckt found ok tower top 116-122,125,127-129 |         |
| 8       | 132KV SWADDI-MDGA-1          | 07.07.2024 | 11:29 | 08.07.2024 | 15:39 | 17:06             | Y-PHASE, Z-1 DIS 11.25KM                  | Y-PHASE, Z-1 DIS 31.32KM                    | Transient fault.  | Not   | Line was charged as per as RDW Clearance from T.no.123 TO 133   |         |
| 9       | 132KV Ghulal-Ropar           | 07.07.2024 | 07:10 | 07.07.2024 | 16:13 | 09:13             | Master trip ,EF,HSU, FC-18=1438A,IN=1721A | DPR: Z-1-B-Ph. E/F, Dist=24.8km, FC=14.57KA | Transient fault.  | Not   | Line patrolled from TH219 to 265. Bird nest were removed from TH 240, 242, 252, 254, 261 & 264 to avoid unwanted tripping.          |         |
| 10      | 132KV Moga-Dhaleke           | 08.07.2024 | 04:00 | 08.07.2024 | 12:01 | 08:01             | DPR: Z-1,YN-Ph, D-14.16KM, FC-4.59KA      | DPR: Z-1,YN-Ph, D-4.298KM,FC-4.401KA        | Flashed string of Y-phase on Tower no. 17.                                  | Supply of 132KV Dhaleke affected for 15 mins.                   | Replaced flash String   |         |
| 11      | 132KV Dhaleke-Mogal-Dharmkot | 08.07.2024 | 04:00 | 08.07.2024 | 04:15 | 00:15             | E/F Relay ctdt, YN-Ph,FC-4.566KA.         | Not tripped                                 | Transient fault due to tripping of 132KV Moga-Dhaleke ms.                   | Supply of 132KV Dhaleke affected for 15 mins.                   | Line energised by Grid S/S Staff.   |         |
| 12      | 132KV Kotkrore-Ferozshah     | 08.07.2024 | 18:08 | 08.07.2024 | 21:18 | 03:10             | DPR: Z-1,YN-Ph, D-10.69KM, FC-4.004KA     | DPR: Z-1,YN-Ph, D-3.0KM, FC-5.37KA          | Transient fault.  | Not   | Line patrolled from Tower no. 130 to 135, nothing abnormal found. Line charged as per RDW found clear.                              |         |
| 13      | 132KV Ghulal-shamashpur sahh | 08.07.2024 | 17:13 | 08.07.2024 | 17:56 | 00:43             | Y-Ph,HSU,FC-17=2853A, 3/0=1244A, E=2241A  | CE not installed.                           | Transient fault.  | Supply 00:43 min affected at 132KV S/S Shamashpur & Sahe        | Fault current was on the lower side. Line charged other end as per instructions of PC patila.                                       |         |
| 14      | 132KV Moga-Dhaleke           | 09.07.2024 | 03:15 | 09.07.2024 | 14:03 | 10:48             | DPR: Z-1,YN-Ph, D-14.16KM, FC-4.59KA      | DPR: Z-1,YN-Ph, D-4.314KM                   | Punctured strings of Y-phase on Tower no. 29 & 30.                          | Not   | Strings replaced on both the towers for Y-phase.  |         |
| 15      | 132KV Ghulal-Ropar           | 09.07.2024 | 20:05 | 09.07.2024 | 21:16 | 01:11             | EF,HSU,FC=1588A, IN=1572A                 | Y-Ph.,EF,D-18.9KM                           | Transient fault.  | Not   | Fault current was on the lower side. Line charged as per instructions of PC patila.   |         |
| 16      | 132KV Dhaleke-Mogal-Dharmkot | 11.07.2024 | 09:00 | 11.07.2024 | 16:03 | 11:03             | E/F,YN-Ph,FC-1.360KA                      | DPR:Z-1,YN-Ph, D-3.693KM,FC-7.899KA.        | Conductor breakdown between First Tower and gantry outside 132KV S/S Mogal. | Not   | Conductor B/D attended and Line patrolled as per fault location from Tower no. 1 to 14 towards Dhaleke and Tower no. 1 to 18        |         |
| 17      | 132KV SWADDI-MDGA-1          | 12.07.2024 | 03:26 | 12.07.2024 | 13:49 | 10:19             | PHASE Y, Z-1 DIS 14.37KM                  | PHASE Y, Z-1 DIS 29.19KM                    | Transient fault due to bad weather  | Not   | Line was charged as per as RDW Clearance from T no.113 TO 121   |         |
| 18      | 132KV Moga Interlink ckt-01  | 12.07.2024 | 08:11 | 12.07.2024 | 00:32 | 12:25             | DPR: Z-1,YN-Ph, D-6.379KM, FC-2.721KA     | DPR:Z-1, YN-Ph, D-1.705KM, FC-2.326KA       | Transient fault due to bad weather  | Not   | Tower top patrolling done from Tower no. 4 to 8. Bird nest removed from tower no. 7 & 8.  |         |

| Sr. No. | Name of the Line           | From       |       | To         |       | Duration<br>HH:MM | Relay Indication                       |                                       | Cause of Tripping / Breakdown   | Supply affected or Not   | Tripping Analysis/ Remedial Measures Taken  | Remarks |
|---------|----------------------------|------------|-------|------------|-------|-------------------|--|---------------------------------------|---|--|---|---------|
|         |                            | Date       | Time  | Date       | Time  |                   | This End                               | That End                              |   |  |   |         |
| 19      | 132KV Kotkrora-Ferozshah   | 12.07.2024 | 09:40 | 13.07.2024 | 14:55 | 09:10             | DPR: Z-1,8N-Ph, D-6.195KM, FC-4.341KA  | DPR: Z-1,8N-Ph, D-7.5KM, FC-4.55KA    | Flashed string of R-phase on Tower no. 117.   | Not  | Replaced flash string   |         |
| 20      | 132KV SWADDI-MOGA-1        | 13.07.2024 | 21:39 | 14.07.2024 | 14:30 | 16:51             | PHASE B, Z-1 DIST 7.800 KM             | B-PHASE                               | BIRD NEST FOUND HANGING ON BLUE PHASE AT TN-102   | Not  | NEST WAS REMOVED & DISCS WERE CLEANED, Line is charged as per as ROW Clearance from T no 90 TO 107  |         |
| 21      | 132KV Ghulial-Ropar        | 13.07.2024 | 00:25 | 13.07.2024 | 17:35 | 17:00             | Y-Ph, EF, HSU, FC=1478A                | Y-Ph, FC=2292A, Dist=28.8km           | Transient fault   | Not  | Line patrolled from TN240 to 232 Birds Nest were removed from TN 273, 275, 263, 257, 278 & 281 to avoid unwanted trippings. As per information received from locals, flash occurred on TN 237 Y ph string. This string was washed properly to remove birds waste. |         |
| 22      | 132KV SWADDI-MOGA-1        | 15.07.2024 | 19:14 | 16.07.2024 | 17:13 | 21:59             | PHASE Y Z-1 DIST 14.8 KM               | PHASE Y Z-1 DIST-25.84KM              | DURING PATROLLING FLASHED FOUND AT Y PHASE INSULATOR STRING TN-124                              | Not  | Line was charged as per as flashed insulator string replaced under Pbw-33 & row clear from T no 116 to 122  |         |
| 23      | 132KV SWADDI-MOGA-1        | 24.07.2024 | 18:51 | 25.07.2024 | 20:38 | 23:47:00          | PHASE B, Z-1 DIST 4.438KM              | CB OFF                                | Transient fault (CB OFF FROM MOGA-1 END TO RESTRICT LOAD FLOW MOGA-1 TO                         | Not  | Line was charged as per as ROW Clearance from T no 88/1 TO 88/16 & TN-88 TO 95  |         |
| 24      | 132KV Gholla-Smadh Bhal    | 25.07.2024 | 19:01 | 25.07.2024 | 21:12 | 01:11             | DPR OPTD., Dir E/F R-Phase             | Breaker not installed                 | R-Phase Busbar LA damage at 132KV Smadh Bhal end  | Supply affected of 132KV Smadh-Bhal for 2 hours 11 mins.               | Line energised by Grid S/S Staff after by passing the LA.   |         |
| 25      | 132KV Mogra-Gholla kajan   | 25.07.2024 | 19:01 | 25.07.2024 | 19:42 | 00:41             | Dir. O/C+E/F                           | Not tripped                           | Due to fault on 132KV Gholla-Smadh Bhal Line (R-Phase Busbar LA damage at 132KV Smadh Bhal end) | Supply affected of 132KV Gholla Kajan S/S for 41 mins.                 | Line charged by S/S staff.  |         |
| 26      | 132 Mogra Interlink ckt-01 | 25.07.2024 | 21:54 | 26.07.2024 | 10:02 | 12:49             | DPR: Z-1,8N-ph, D-3.325KM, FC-7.312KA  | DPR: Z-1,8N-ph, D-4.610KM, FC-3.755KA | Bird nest were found on Tower no. 234, 235 & 236 B-phase.                                       | Not  | Line patrolled from Tower no. 231 to 240 and bird nests removed from Tower no. 234, 235 & 236. Rest nothing abnormal found, Line charged as per ROW found clear.  |         |
| 27      | 132KV SWADDI-MOGA-1        | 27.07.2024 | 13:53 | 27.07.2024 | 10:04 | 06:51             | PHASE R, Z-1 DIST-21.21KM              | PHASE R, Z-1 DIST-21.71 KM            | DURING PATROLLING FLASHED FOUND ON R PHASE INSULATOR STRING OF TN-148                           | Not  | Line was charged as per as flashed insulator string replaced under Pbw-64 & row clear from T no 40 to 54  |         |
| 28      | 132KV Gholla-Smadh Bhal    | 27.07.2024 | 06:33 | 27.07.2024 | 07:38 | 01:05             | DPR OPTD., Dir O/C+ E/F                | Breaker not installed                 | Transient Fault   | Supply 01:05 min. affected of 132KV Smadh-Bhal                         | Line energised by Grid S/S Staff.   |         |
| 29      | 132KV Gholla-Smadh Bhal    | 27.07.2024 | 14:34 | 27.07.2024 | 15:03 | 00:29             | DPR OPTD., Dir O/C+ E/F                | Breaker not installed                 | Transient Fault   | Supply affected of 132KV Smadh-Bhal for 29 mins.                       | Line energised by Grid S/S Staff.   |         |
| 30      | 132KV Ghulial-Ropar        | 27.07.2024 | 18:55 | 27.07.2024 | 20:02 | 01:07             | EF, HSU, FC=1350A, IN=1690A            | B-Ph E/F, FC=1358A, Dist=25.7km       | Transient fault   | Not  | Fault current was on the lower side, Line charged as per instructions of PC patrole.  |         |
| 31      | 132KV SAWADDI-JAMALPUR-2   | 31.07.2024 | 07:01 | 31.07.2024 | 15:12 | 09:11             | PHASE Y, Z-1 DIS 2.1 KM                | PHASE Y, Z-1 DIS 21.7 KM              | Transient fault   | Not  | Line was charged as per as ROW Clearance from T no 88 TO 100 & TN 116/1 TO 116/14 and nest removed from TN 102, 103, 106, 107. Also clear   |         |
| 32      | 132KV Mogra-Gholla kajan   | 31.07.2024 | 05:20 | 31.07.2024 | 10:42 | 05:22             | DPR: Z-1,YN-Ph, D-1.408KM, FC-11.738KA | Not tripped                           | Transient fault   | Supply of 132KV S/S Gholla and smadh bhal affected for 03 HRS 07 mins. | Line patrolled from Tower no. 1 to 15 and no visible fault found, and side Tower top patrolling carried out from Tower no. 6 to 10 on suspension towers only, nothing abnormal found, Line  |         |

| Sr. No. | Name of the Line                 | From       |       | To         |       | Duration<br>HH:MM | Relay Indication                   |  | Cause of Tripping / Breakdown  | Supply affected or Not                             | Tripping Analysis/ Remedial Measures Taken   | Remarks |
|---------|----------------------------------|------------|-------|------------|-------|-------------------|------------------------------------|--|--|--|--|---------|
|         |                                  | Date       | Time  | Date       | Time  |                   | This End                           | That End                               |  |  |  |         |
| 33      | 132KV Dhaleka-Moga1-Dharmkot     | 31.07.2024 | 02:12 | 31.07.2024 | 15:08 | 12:56             | E/F YN-Ph, FC-2.418KA              | DPR: 2-1, YN-Ph, C-5.973KM, FC-7.432KA | Bird nest found on Tower no. MD-13   | Not  | Line patrolled fro Tower no. 7 to 20. Bird nest found on Tower no. MD-13. Line charged after removing the nest and as per ROW found clear.   |         |
| 34      | 132KV Gholia-Moga                | 02.08.2024 | 03:08 | 02.08.2024 | 03:18 | 00:11             | Dir. E/F optd. BN-phase            | Not tripped                            | Transient Fault  | Supply 00:22 min. affected of 132KV Gholia Kolan   | Line charged by S/S Staff as per instructions of PC Pattala  |         |
| 35      | 132KV Gholia-Smadh Bhal          | 02.08.2024 | 02:08 | 02.08.2024 | 02:30 | 00:24             | Dir E/F optd. BN-phase             | CB Not Installed.                      | Transient Fault  | Supply 00:24 min. affected of 132KV Smadh Bhal     | Line charged by S/S Staff as per instructions of PC Pattala  |         |
| 36      | 132KV Dhaleka-Moga1-Dharmkot     | 03.08.2024 | 12:17 | 04.08.2024 | 13:48 | 13:19             | E/F Relay optd. YN-phase, 1.750KA  | DPR: 2-1, YN-phase, 2.960KM, 7.451KA   | Flashed string of Y-phase on Tower no. MD12 & MD13 towards Dharmkot side from Moga         | Not  | Replaced flashed strings on Both towers of Y-phase.  |         |
| 37      | 132KV SWADDI-MOGA ckt-1          | 03.08.2024 | 02:56 | 03.08.2024 | 17:35 | 14:39             | DPR 2-1, Y PHASE, DIS-13.55 KM     | DPR 2-1, Y PHASE, DIS-17.51 KM         | FLASHED FOUND AT B PHASE (INSULATOR STRING TN-121 & BIRD NEST HANGING AT Y PHASE OF TN-131 | Not  | LINE CHARGED AS PER AS FLASHED (INSULATOR STRING REPLACED AT TN 121 & BIRD NEST REMOVED FROM TN-131)   |         |
| 38      | 132KV SWADDI-MOGA ckt-1          | 04.08.2024 | 18:03 | 05.08.2024 | 19:20 | 14:17             | DPR 2-1, R PHASE, DIS-34.11 KM     | DPR 2-1, R-N PHASE DIS-6.97 KM         | FLASHED FOUND AT R PHASE (INSULATOR STRING TN-159  | Not  | LINE CHARGED AFTER REPLACEMENT OF FLASHED INSULATOR STRING.  |         |
| 39      | 132KV Farozshah-ManaSinghWala    | 08.08.2024 | 21:15 | 09.08.2024 | 09:50 | 12:34             | DPR: 2-1, YN-Phase, 0.8KM, 5.89KA  | DPR: 2-1, YN-Phase, 6.4KM, 2.63KA      | Transient fault  | Not  | Complete line patrolled but nothing abnormal found. Tower top patrolling done on suspension towers only from Tower no. 142/1 to 143/2, nothing abnormal found. Line charged as per ROW found clear.  |         |
| 40      | 132KV SWADDI-MOGA ckt-1          | 08.08.2024 | 17:25 | 08.08.2024 | 22:04 | 06:39             | DPR 2-1, R PHASE, DIS-38.810 KM    | DPR 2-1, R PHASE, DIS-2.650 KM         | Transient fault  | Not  | LINE CHARGED AS PER AS ROW CLEARANCE FROM TN-205 TO 220  |         |
| 41      | 132KV SWADDI-JAMALPUR ckt-1      | 10.08.2024 | 13:11 | 10.08.2024 | 18:31 | 05:19             | DPR 2-1, S PHASE, DIS-17.7 KM      | DPR 2-1, R PHASE, DIS-15.8 KM          | HT CABLE OF 11KV BAINS FEEDER COMES IN RANGE OF S-PHASE OF LINE BETWEEN SPAN TN-64-65      | Not  | LINE CHARGED AS HT CABLE FIXED AT SAFE DISTANCE, ACER CHECKED FOUND OK & AS PER AS ROW CLEARANCE FROM TN-60 TO 77  |         |
| 42      | 132KV Dhaleka-Moga1(Singhanwala) | 11.08.2024 | 15:11 | 11.08.2024 | 21:11 | 06:00             | DPR: 2-1, BN-Phase, 5.5KM, 5.075KA | DPR: 2-1, BN-Phase, 11.3KM, 4.98KA     | Transient fault  | Supply 00:10 min. affected of 132KV Dhaleka(Moga2) | Line patrolled from tower no. 28 to 36, nothing abnormal found. Line charged as per ROW found clear. Also Tower top patrolling carried out on suspension towers from Tower no. 25 to 45 by taking operate permit dated 12.08.2024 and nothing abnormal found |         |
| 43      | 132KV Dhaleka-Moga1-Dharmkot     | 11.08.2024 | 15:11 | 11.08.2024 | 15:21 | 00:10             | E/F Relay optd. BN-phase, 4.513KA  | Not Tripped                            | On Jerk due to fault on 132KV Dhaleka-Moga1(Singhanwala) Line                              | Supply 00:10 min. affected of 132KV Dhaleka(Moga2) | Line charged by S/S Staff as per instructions of PC Pattala  |         |
| 44      | 132KV SWADDI-MOGA ckt-1          | 13.08.2024 | 07:18 | 13.08.2024 | 20:10 | 12:54             | DPR 2-1, Y PHASE, DIS-14.67 KM     | DPR 2-1, Y PHASE, DIS-18.85 KM         | FLASHED FOUND AT Y- PHASE (INSULATOR STRING TN-121   | Not  | LINE CHARGED AFTER REPLACEMENT OF FLASHED INSULATOR STRING.  |         |
| 45      | 132KV SWADDI-MOGA ckt-1          | 14.08.2024 | 09:42 | 15.08.2024 | 16:38 | 10:46             | DPR 2-1, Y PHASE, DIS-14.67 KM     | DPR 2-1, Y PHASE, DIS-18.85 KM         | DURING TOWER TOP PATROLLING FLASHED FOUND AT Y- PHASE (INSULATOR STRING TN-121             | Not  | LINE CHARGED AFTER REPLACEMENT OF FLASHED INSULATOR STRING. ALSO BIRD NESTS ARE REMOVED FROM TOWERS & DISCS ARE CLEANED  |         |

| Sr. No. | Name of the Line                  | From       |       | To         |       | Duration<br>HH:MM | Relay Indication                         |                                      | Cause of Tripping / Breakdown   | Supply affected or Not   | Tripping Analysis/ Remedial Measures Taken   | Remarks |
|---------|-----------------------------------|------------|-------|------------|-------|-------------------|--|--------------------------------------|---|--|--|---------|
|         |                                   | Date       | Time  | Date       | Time  |                   | This End                                 | That End                             |   |  |  |         |
| 46      | 132KV SWADDI-MOGA ckt-1           | 15.08.2024 | 11:01 | 15.08.2024 | 18:02 | 11:01             | DPR Z-1,B PHASE DIS-<br>5.194 KM         | DPR Z-1,B PHASE,<br>DIS-34.36 KM     | DURING TOWER TOP PATROLLING<br>FLASHED FOUND AT B-PHASE<br>INSULATOR STRING TN-126    | Not  | LINE CHARGED AFTER REPLACEMENT<br>OF FLASHED INSULATOR STRING.   |         |
| 47      | 132KV SWADDI-MOGA ckt-1           | 18.08.2024 | 00:58 | 18.08.2024 | 18:03 | 18:04             | DPR Z-1,Y-PHASE DIS<br>13.40 KM          | DPR Z-1,Y-PHASE,<br>DIS 28.86 KM     | DURING TOWER TOP PATROLLING<br>FLASHED FOUND AT Y-PHASE<br>INSULATOR STRING TN-125    | Not  | LINE CHARGED AFTER REPLACEMENT<br>OF FLASHED INSULATOR STRING.   |         |
| 48      | 132KV SWADDI-MOGA ckt-1           | 18.08.2024 | 11:58 | 19.08.2024 | 09:41 | 10:43             | DPR Z-1,Y-PHASE DIS<br>39.11 KM.         | DPR Z-1,Y-PHASE,<br>DIS 3.723 KM     | Transient fault   | Not  | Line charged as per as ROW Clearance<br>from TN 190 TO 205   |         |
| 49      | 132KV Ghola-Shamspur- sah         | 18.08.2024 | 03:12 | 18.08.2024 | 04:08 | 00:54             | E/F,B-phase,H5U, IB-<br>2650 A /E-2027 A | CB not installed                     | Transient fault   | Supply 00:54 min.<br>affected of 132KV<br>Shamspur & sah                       | As the fault current was on the tower<br>side & being single circuit, Line charged<br>as per instructions of PC Patela.                                  |         |
| 50      | 132KV SWADDI-JAMALPUR-Z           | 20.08.2024 | 11:06 | 20.08.2024 | 19:26 | 08:20             | DPR Z-1,B PHASE;<br>DIS 8.3KM            | DPR Z-1,B PHASE<br>DIS 26.5 KM       | AT B-PHASE OF TN-99 A BIRD NEST WAS<br>HANGING ,WHICH CAME IN RANGE..                 | Not  | LINE CHARGED AFTER NEST WAS<br>REMOVED AND ROW CLEAR FROM TN-<br>80 TO 100   |         |
| 51      | 132KV SWADDI-MOGA ckt-1           | 22.08.2024 | 02:08 | 22.08.2024 | 16:16 | 14:07             | DPR Z-1,Y-PHASE DIS<br>18.58 KM          | DPR Z-1,Y-PHASE<br>DIS 24.50 KM      | Transient fault   | Not  | Line charged as per as ROW Clearance<br>from T no 127 To 146 including tower<br>top of TN<br>130,131,132,134,135,139,141,142,143,<br>144                 |         |
| 52      | 132KV SWADDI-JAMALPUR ckt-1       | 23.08.2024 | 03:54 | 23.08.2024 | 17:09 | 13:15             | DPR Z-1,B-PHASE DIS<br>34 KM             | DPR Z-1,B,Y-B-PHASE<br>DIS 0.2 KM    | Transient fault due to bad weather.   | Not  | Line charged as per as ROW Clearance<br>from TN 1 To 25  |         |
| 53      | 132KV Moga-Ghola Kalan            | 24.08.2024 | 21:40 | 24.08.2024 | 22:53 | 01:13             | DPR Z-1, YN-Phase,<br>3.043KM, 9.138KA   | DPR Z-1A, YN-Phase                   | Transient fault   | Supply 01:13 min.<br>affected of 132KV<br>Ghola Kalan and<br>Kalan Ghola Kalan | Line charged by S/S Staff in consultation<br>with AEE-TL Makhu and PC Patela.  |         |
| 54      | 132KV Moga-Ghola Kalan            | 25.08.2024 | 01:15 | 25.08.2024 | 11:23 | 10:08             | DPR Z-1, YN-Phase,<br>5.05KM, 9.015KA    | DPR Z-1A, YN-Phase                   | Flashed string of Y-phase on Tower no.<br>21.   | Supply 00:46 min.<br>affected of 132KV<br>Ghola Kalan and<br>Kalan Ghola Kalan | Flashed string replaced and line charged   |         |
| 55      | 132KV SWADDI-MOGA ckt-1           | 25.08.2024 | 00:32 | 25.08.2024 | 15:35 | 15:03             | DPR Z-1,B-PHASE DIS<br>35.48 KM          | DPR Z-1,B-PHASE<br>DIS 3.892 KM      | BIRD NEST REMOVED AND DISC<br>CLEANED AT TN 187, 191, 200                             | Not  | Line charged as per as ROW Clearance<br>from T no 185 To 195 & 200 To 210<br>including tower top Patrolling T. No:-<br>187,188,189,190,191,192, 193,194, |         |
| 56      | 132KV Moga-Ghola Kalan            | 26.08.2024 | 21:24 | 27.08.2024 | 12:08 | 14:45             | DPR Z-1, BN-Phase,<br>4.86KM, 9.024 KA   | DPR Z-1A, BN-Phase                   | Flashed string of B-phase on Tower no.<br>21.   | Supply 00:41 min.<br>affected of 132KV<br>Ghola Kalan and<br>Kalan Ghola Kalan | Flashed string replaced on Tower no 21<br>of B-Phase and line charged.   |         |
| 57      | 132KV Farocpur-ManaSinghWala      | 26.08.2024 | 13:42 | 27.08.2024 | 12:21 | 12:38             | DPR Z-1, RN-Phase,<br>30.31mtr, 6.26KA   | DPR Z-2, RN-Phase,<br>9.5KM, 0.2KA   | R-Phase Conductor break down<br>between Bantry @ 132KV Farocpur and<br>Tower no. 195. | Supply 00:36 min.<br>affected of 132KV<br>ManasSinghWala.                      | Conductor Breakdown attended and<br>line charged.  |         |
| 58      | 132KV ManaSinghWala-<br>Farocshan | 26.08.2024 | 13:42 | 27.08.2024 | 00:15 | 00:33             | Relay not operated.                      | DPR Z-1, RN-Phase,<br>15.6KM, 4.41KA | Transient fault due to fault on 132KV<br>Farocpur-ManaSinghWala line.                 | Supply 00:33 min.<br>affected of 132KV<br>ManasSinghWala.                      | Line charged by S/S Staff as per<br>instructions of PC Patela.   |         |
| 59      | 132KV SWADDI-MOGA-1               | 26.08.2024 | 05:42 | 26.08.2024 | 17:06 | 11:24             | DPR Z-1,Y-PHASE DIS<br>18.58 KM.         | DPR Z-1,Y-PHASE<br>DIS 24.50 KM      | Transient fault.  | Not  | Line charged as per as ROW Clearance<br>from T no.126 to 146 including tower<br>top from TN 131 To 143 nothing found<br>& disc was also cleaned.         |         |

| Sr. No. | Name of the Line             | From       |       | To         |       | Duration<br>HH:MM | Relay Indication                       |                               | Cause of Tripping / Breakdown  | Supply affected or Not   | Tripping Analysis/ Remedial Measures Taken   | Remarks |
|---------|------------------------------|------------|-------|------------|-------|-------------------|--|-------------------------------|--|--|--|---------|
|         |                              | Date       | Time  | Date       | Time  |                   | This End                               | That End                      |  |  |  |         |
| 60      | 132KV Ghulal-Doraha          | 28.08.2024 | 21:38 | 28.08.2024 | 22:38 | 00:59             | R-phase, O/C HSU/R-2970                | CB not installed              | Transient fault due to bad weather.  | Supply 00:34 min. affected of 132KV Bilepur & Sihora                     | As the fault current was on the lower side & being single circuit. Line charged as per instructions of PC Patela.                  |         |
| 61      | 132KV Moga-Gholla-Kalan      | 27.08.2024 | 20:38 | 28.08.2024 | 13:23 | 16:45             | DPR 2-1, YN-Phase, 5.39 KM, 7.85 KA.   | DPR 2-NA, YN-Phase            | Flashed string of Y-phase on Tower no. 22.                                   | Supply 00:31 min. affected of 132KV Gholla Kalan and Jhansi Chakka Kalan | Flashed string replaced and line charged   |         |
| 62      | 132KV Moga-Gholla-Kalan      | 28.08.2024 | 22:18 | 29.08.2024 | 13:21 | 15:03             | DPR 2-1, RN-Phase, 5.30KM, 8.5 KA.     | DPR 2-NA, RN-Phase            | Flashed string of R-phase on Tower no. 22 & 23.                              | Supply 00:38 min. affected of 132KV Gholla Kalan and Jhansi Chakka Kalan | Flashed string replaced and line charged   |         |
| 63      | 132KV SWADDI-MOGA-CKT-1      | 28.08.2024 | 09:38 | 28.08.2024 | 15:35 | 09:53             | DPR 2-1, R-phase DIS 21.97 KM          | DPR 2-1, R-phase DIS 22.25 KM | DURING TOWER TOP PATROLLING FLASHED FOUND AT R PHASE INSULATOR STRING TN-182 | Not  | LIVE WAS CHARGED AS PER AS FLASHED INSULATOR STRING REPLACED.  |         |
| 64      | 132KV Ghulal-Shamsapur-sah   | 29.08.2024 | 02:40 | 29.08.2024 | 04:34 | 01:54             | S-phase, HSU, 15-2262 A                | CB not installed              | Transient fault due to bad weather   | Supply 01:54 min. affected of 132KV Shamsapur & sah                      | As the fault current was on the lower side & being single circuit. Line charged as per instructions of PC Patela.                  |         |
| 65      | 132KV Moga-Dhaleka           | 31.08.2024 | 10:24 | 31.08.2024 | 14:48 | 04:23             | DPR 2-1, RN-Phase, D-1.5KM, FC-12.02KA | Not tripped                   | Birdage of R-Phase at Tower no. 5  | Supply 00:14 min. affected of 132KV Dhaleka                              | Line Tower top patrolled from Tower no. 1 to 10 on Suspension Towers only, Nothing abnormal found, except Birdage on Tower no. 05. |         |
| 66      | 132KV Dhaleka-Mogal-Dharmkot | 31.08.2024 | 10:24 | 31.08.2024 | 10:38 | 00:14             | E/F RN-phase, D-3.113 KA               | Not tripped                   | Transient fault due to fault on 132KV Moga-Dhaleka line at same time.        | Supply 00:14 min. affected of 132KV Dhaleka                              | Line Charged by S/S Staff.   |         |
| 67      | 132kv SWADDI-MOGA-1          | 01.09.2024 | 04:53 | 01.09.2024 | 20:09 | 15:16             | S-PHASE 2-1 DIS 9.348 KM               | S-PHASE 2-1 DIS 33.43 KM      | Transient fault  | Not  | Line was charged as per as ROW clearance from T no.100 to 115  |         |
| 68      | 132kv SWADDI-MOGA-1          | 03.09.2024 | 01:21 | 03.09.2024 | 19:17 | 17:56             | S-PHASE 2-1 DIS 9.046 KM               | S-PHASE 2-1 DIS 34.16 KM      | Transient fault  | Not  | Line was charged as per as ROW clearance from T no.97 to 114 & Tower Top patrolling from T.No-107 to 112                           |         |
| 69      | 132kv SWADDI-MOGA-1          | 04.09.2024 | 06:29 | 04.09.2024 | 17:09 | 08:40             | S-PHASE 2-1 DIS 33.84 KM               | S-PHASE 2-1 DIS 2.916 KM      | ATTN 191 S-PHASE DISC INSULATORS WAS FOUND FLASHED.                          | Not  | Line was charged after flashed insulator string replaced.  |         |
| 70      | 132kv SWADDI-MOGA-1          | 08.09.2024 | 04:08 | 08.09.2024 | 21:04 | 16:56             | Y-PHASE 2-1 DIS 19.97KM                | Y-PHASE 2-1 DIS 23.14 KM      | Transient fault  | Not  | Line was charged as per as ROW clearance from T no.133 to 150.   |         |
| 71      | 132kv SWADDI-MOGA-2          | 08.09.2024 | 06:32 | 08.09.2024 | 18:30 | 11:58             | Y-PHASE 2-1 DIS 32.86 KM               | Y-PHASE 2-1 DIS 11.2 KM       | ATTN 218 Y-PHASE DISC INSULATORS WAS FOUND FLASHED.                          | Not  | Line was charged after flashed insulator string replaced.  |         |
| 72      | 132kv SWADDI-MOGA-1          | 09.09.2024 | 06:50 | 09.09.2024 | 16:16 | 09:25             | S-PHASE 2-1 DIS 13.33 KM               | S-PHASE 2-1 DIS 29.51 KM      | ATTN 111 S-PHASE DISC INSULATORS WAS FOUND FLASHED.                          | Not  | Line was charged after flashed insulator string replaced.  |         |
| 73      | 132kv SWADDI-MOGA-1          | 09.09.2024 | 18:36 | 10.09.2024 | 16:19 | 11:42             | S-PHASE 2-1 DIS 7.882 KM               | S-PHASE 2-NA DIS-NA           | ATTN 101 S-PHASE & TN-102 S-PHASE DISC INSULATORS WAS FOUND FLASHED          | Not  | Line was charged after flashed insulator string replaced.  |         |
| 74      | 132kv SWADDI-MOGA-1          | 10.09.2024 | 18:36 | 11.09.2024 | 16:57 | 24:21:00          | Y-PHASE 2-1 DIS 14.31 KM               | Y-PHASE 2-1 DIS 29.16 KM      | ATTN 120 Y-PHASE DISC INSULATORS WAS FOUND FLASHED.                          | Not  | Line was charged after flashed insulator string replaced.  |         |
| 75      | 132kv SWADDI-MOGA-1          | 11.09.2024 | 00:18 | 11.09.2024 | 16:21 | 18:03:00          | R-PHASE 2-1 DIS 24.84 KM               | R-PHASE 2-1 DIS 18.10 KM      | ATTN 134 BRD NEST FOUND ON R-PHASE CONDUCTOR                                 | Not  | Line was charged after removing nest & as per as ROW clearance from T. no.151 to 165   |         |
| 76      | 132kv SWADDI-MOGA-1          | 21.09.2024 | 02:12 | 21.09.2024 | 16:42 | 16:30             | R-PHASE 2-1 DIS 25.20 KM               | R-PHASE 2-1 DIS 17.90 KM      | ATTN 158 R-PHASE DISC INSULATORS WAS FOUND FLASHED.                          | Not  | Line was charged after flashed insulator string replaced.  |         |
| 77      | 132kv SWADDI-MOGA-1          | 22.09.2024 | 09:30 | 22.09.2024 | 16:51 | 11:21             | R-PHASE 2-1 DIS 29.94 KM               | R-PHASE DIS 18.12 KM          | ATTN 160 R-PHASE DISC INSULATORS WAS FOUND FLASHED.                          | Not  | Line was charged after flashed insulator string replaced.  |         |
| 78      | 132KV SWADDI-JAMALPUR CKT 2  | 24.09.2024 | 14:27 | 24.09.2024 | 18:09 | 04:42             | S-PHASE 2-2 DIS 32.8 KM                | R-PHASE 2-1 DIS 1.1 KM        | UNKNOWN VEHICLE CAME IN RANGE BETWEEN TN 7-E WITH R-PHASE CONDUCTOR          | Not  | Line was charged after checking condition of asr conductor & as per as ROW Clearance from T. no.1 to 27.                           |         |

| Sr. No. | Name of the Line             | From       |       | To         |       | Duration<br>HH:MM | Relay Indication   |  | Cause of Tripping / Breakdown   | Supply affected or Not   | Tripping Analysis/ Remedial Measures Taken   | Remarks |
|---------|------------------------------|------------|-------|------------|-------|-------------------|--|--|---|--|--|---------|
|         |                              | Date       | Time  | Date       | Time  |                   | This End   | That End   |   |  |  |         |
| 79      | 132KV SWADDI-MOGA 1          | 25.09.2024 | 11:52 | 25.09.2024 | 19:24 | 07:32             | B-PHASE 2-1 DIS 14.40 KM                                 | B-PHASE 2-1 DIS 28.88 KM   | ATTN 124 R & B-PHASE DISC INSULATORS WAS FOUND FLASHED  | Not  | Line was charged after flashed insulator string replaced.  |         |
| 80      | 132KV SWADDI-MOGA 1          | 26.09.2024 | 04:15 | 26.09.2024 | 16:16 | 14:01             | R-PHASE 2-1 DIS 29.12 KM                                 | R-PHASE 2-1 DIS 17.79 KM   | ATTN 261 R-PHASE DISC INSULATORS WAS FOUND FLASHED  | Not  | Line was charged after flashed insulator string replaced.  |         |
| 81      | 132KV Ghule-Jamapur oct 1    | 27.09.2024 | 00:14 | 27.09.2024 | 01:55 | 01:31             | E/F H/S IE -144KA, IN=175BA                              | Y-PHASE_ZONE 1 DIST 14.08 KM   | Transient Fault   | Not  | As fault current was on the lower side, Line was charged as per instructions of PC Patil.  |         |
| 82      | 132KV Moga-Gholla            | 01.09.2024 | 04:36 | 01.09.2024 | 12:10 | 07:34             | DPR: 2-1, YN-Phase, 5.4KM, 9.2024KA, Master relay optd.  | DPR: Zone-NA, YN-Ph, Dist-NA, Master Trip relay optd.                    | Y-phase string flashed due to bird sht, found on Tower no. 22.  | All supply of 132KV Gholla talen & 132KV Smadh bhal affected for 20:48 hrs | Tower top patrolling done and flashed string replaced of Y&B phase on Tower no 22.   |         |
| 83      | 132KV Moga-Gholla            | 01.09.2024 | 19:01 | 02.09.2024 | 12:49 | 17:46             | DPR: 2-1, BN-Phase, 5.367KM, 8.47KA, Master relay optd.  | DPR: Zone-NA, BN-Ph, Dist-8.607KM, Master Trip relay optd.               | B-phase string flashed due to bird sht, found on Tower no. 22.  | All supply of 132KV Gholla talen & 132KV Smadh bhal affected for 00:56 hrs | String replaced of B phase on Tower no 22. Also Fibre sheets are installed over strings for all three phases on Tower no 21, 22 & 23, in order to prevent bird shts to spoil the strings.  |         |
| 84      | 132KV MansinghWala-Ferozshah | 04.09.2024 | 02:17 | 04.09.2024 | 11:26 | 08:59             | DPR: 2-1, YN-Phase, 3.1KM, 3.16KA, Master relay optd.    | DPR: 2-1, YN-Phase, 2.7KM, 3.0KA, Master relay optd.                     | Bird nest on Tower no 144 & 145.  | Not  | Line patrolled from Tower no. 143 to 163, nothing abnormal found except bird nest removed from Tower no 144 & 145 and line charged as per ROW found clear.   |         |
| 85      | 132KV Moga-Gholla            | 06.09.2024 | 06:00 | 06.09.2024 | 14:16 | 08:16             | DPR: 2-1, BN-Phase, 6.811KM, 7.048KA, Master relay optd. | DPR: 2-1, BN-Phase, 6.719KM, Master relay optd.                          | B-phase string flashed due to bird sht, found on Tower no. 35.  | All supply of 132KV Gholla talen & 132KV Smadh bhal affected for 00:34 hrs | String replaced of B-phase on Tower no 35. Tower top patrolling done from Tower no 38 to 36 on suspension towers only.   |         |
| 86      | 132KV MansinghWala-Ferozshah | 17.09.2024 | 16:59 | 17.09.2024 | 21:10 | 04:11             | DPR: 2-1, YN-Phase, 2.3 KM, 3.11KA, Master relay optd.   | DPR: 2-1, YN-Phase, 2.9 KM, 3.25 KA, Master relay optd.                  | Y-phase punctured string identified on Tower no. 147 in Tower top patrolling carried out.               | Not  | Line patrolled from Tower no 143 to 163 and nothing abnormal found, Line energized as per ROW found clear. Tower top patrolling was not possible due to lack of visibility. Tower Top patrolling was carried out from Tower no 144 to 149 by taking separate PTW No. 74 on 18.09.2024 and Y-phase string found punctured on Tower no 147 and replaced and also disc cleaning done on Tower no. 159 for all phases. |         |
| 87      | 132KV Dhalika-Moga1-Dharmkot | 18.09.2024 | 18:48 | 19.09.2024 | 10:36 | 11:07             | E/F relay optd: YN-Ph, 0.80 KA, Master Trip relay optd.  | E/F relay optd.: YN-Ph, 0.57KA, Master Trip relay optd.                  | Transient fault   | Not  | Complete Line patrolled from 132KV Moga1 Tower no. 3 to 14 towards Dhalika and Tower no. MD-1 to MD-44 towards Dharmkot, nothing abnormal found and line charged as per ROW found clear.   |         |
| 88      | 132KV Dhalika-Moga1-Dharmkot | 20.09.2024 | 20:06 | 21.09.2024 | 11:42 | 15:36             | E/F relay optd: YN-Ph, 1.62 KA, Master Trip relay optd.  | DPR: 2-1, YN-Phase, 3.335 KM, 3.013KA, SOTF TDR optd, Master relay optd. | Flashed string of Y-phase due to bird sht on Tower no MD-11 (Tower No. 11 from Moga1 to Dharmkot side). | Not  | Tower Top Patrolling carried out from Tower no. MD-10 to MD-14. Flashed Y-phase string replaced on Tower no MD-11.   |         |
| 89      | 132KV MansinghWala-Ferozshah | 21.09.2024 | 07:15 | 21.09.2024 | 14:30 | 07:15             | DPR: 2-1, YN-Phase, 2.4KM, 3.19KA, Master relay optd.    | DPR: 2-1, YN-Phase, 4.1KM, 4.89KA, Master relay optd.                    | Flashed string of Y-phase due to bird sht on Tower no -149 & 159.                                       | Not  | Line patrolled from Tower no. 143 to 151, nothing abnormal found. Tower top patrolling carried out from tower no 147 to 150 and 158 to 160. Flashed string of Y-phase due to bird sht were replaced on Tower no. 149 & 159.  |         |

| Sr. No. | Name of the Line                       | From       |       | To         |       | Duration<br>HH:MM | Relay Indication  |  | Cause of Tripping / Breakdown  | Supply affected or Not   | Tripping Analysis/ Remedial Measures Taken  | Remarks |
|---------|--|------------|-------|------------|-------|-------------------|---|--|--|--|---|---------|
|         |  | Date       | Time  | Date       | Time  |                   | This End  | That End   |  |  |   |         |
| 80      | 132KV Moga(Singhanwala)-Dhaleka(Moga2) | 24.09.2024 | 09:40 | 24.09.2024 | 13:15 | 09:30             | DPR: 2-1,BN-Phase, 5.03KM, 7.89KA, Master relay optd.               | DPR: 2-1,EN-Phase, 12.62 KM, 1.99KA, Master relay optd.                              | Bird shit identified on Tower no. 17, on the string.   | Not  | Tower Top Patrolling carried out from Tower no.14 to 16. Bird shit identified on B-phase string on tower no.17, disc cleaning done with wet and dry clothes and line charged. |         |
| 81      | 132KV Moga Interlink ckt-02            | 25.09.2024 | 14:52 | 25.09.2024 | 20:45 | 05:08             | DPR: 2-1,YB-Phase, 1.9KM, Iy-10.72KA, Ib-8.02KA, Master relay optd. | DPR: 2-1,YB-Phase, 5.870KM, Iy-1.721KA, Ib-1.956KA, Master relay optd.               | Bundle of grass got stuck b/w Y&B phase conductors in Tower span 2-7, due to strong wind and heavy rain. | Not  | Line charged after removing the grass bundle.   |         |
| 82      | 132KV Moga-Gholla                      | 25.09.2024 | 20:15 | 26.09.2024 | 11:12 | 14:57             | DPR: 2-1, YN-Phase, 5.351KM, 8.87KA, Master relay optd.             | DPR: 2-1, YN-Phase, 8.883KM, Master relay optd.                                      | Y-phase string found flashed on Tower no. 22.  | All supply of 132KV Gholla kalin & 132KV Smadh bhal affected for 20:43 hrs | Flashed string replaced of Y phase on Tower no.22.  |         |
| 83      | 132KV Moga-Gholla                      | 27.09.2024 | 05:21 | 27.09.2024 | 14:14 | 05:53             | DPR: 2-1, RN-Phase, 14.050KM, 5.298KA, Master relay optd.           | DPR: 2-1, RN-Phase, 1.984 KM, Master relay optd.                                     | R-phase string flashed due to bird shit, found on Tower no. 51.  | All supply of 132KV Gholla kalin & 132KV Smadh bhal affected for 00:21 hrs | Tower top patrolling done and flashed string replaced of R- phase on Tower no.51.   |         |
| 84      | 132KV Dhaleka-Moga2-Dharmkot           | 29.09.2024 | 01:23 | 29.09.2024 | 12:11 | 10:58             | E/F relay optd.: BN-Ph, 2.115 KA, Master Trip relay optd.           | DPR: 2-1,EN-Phase, 3.098 KM, 5.197KA, SDTF optd, Master relay optd.                  | Transient fault.   | Not  | Line patrolled as per fault location and tower top patrolling carried out from Tower no MD-06 to MD-13. No visible fault found and line charged as per ROW found clear.       |         |
| 85      | 132KV Moga-Dosen                       | 23.09.2024 | 09:46 | 23.09.2024 | 10:30 | 00:44             | CB Not Tripped  | DPR: 2-2, RYBN-Ph, Dist-NA, Iy-2.33KA, Iy-2.32KA, Ib-2.37KA, Master Trip relay optd. | Due to damage of B-phase CT of 132KV Capacitor Bank-01 @ 220KV S/S Singhanwala(Moga)                     | Not  | Line charged by S/S staff with approval of PC Patela.   |         |
| 86      | 220KV G1 - RTP ckt-1                   | 02.07.2024 | 16:52 | 02.07.2024 | 21:08 | 04:14             | DPR 2-1 Y-Ph, Fault Current=9785 A, Distance - 5.420km              | DPR 2-1 Y-Ph, Fault Current= 2.199 KA, Distance - 49.78 km                           | Transient Fault  | Not  | Patrolling of the line carried out from TN 130-174 as per DPR data, No physical fault found.  |         |
| 87      | 220KV JAMALPUR-SANGUWAL ckt-2          | 03.07.2024 | 23:42 | 04.07.2024 | 15:59 | 16:17             | DPR 2-1,R-phase, D-7.811KM  | DPR 2-1,R-phase, D- 8.857KM  | Transient fault due to bad weather   | Not  | Line was charged as per as ROW clearance from T. no.192 To 209  |         |
| 88      | 220KV G1 - RTP ckt-2                   | 03.07.2024 | 03:04 | 03.07.2024 | 20:20 | 17:15             | DPR 2-1,B-Ph, Fault Current= 9.095 KA, Distance-12.12km.            | DPR 2-1,B-Ph, Fault Current= 2.527 KA, Distance-50.07km.                             | Earth wire breakdown between TN 148-151 and B- phase polymer string damaged on TN 151.                   | Not  | Line was charged as per as flashed insulator string replaced and attend the breakdown.  |         |
| 89      | 220KV Mastewala-Sottianwala ckt-1      | 05.07.2024 | 23:29 | 06.07.2024 | 01:02 | 01:39             | Gen Trip, B-phase E/F, Main-1 & Main-2 AR bypassed.                 | E/F, FC- 1.734KA   | Transient fault due to bad weather. (Due to tripping of 220KV Makhu-Aigon ckt. 2-3)                      | Not  | Line was charged by S/S staff as the storm subsided.  |         |
| 100     | 220KV Muktar-Sandhwan                  | 08.07.2024 | 13:30 | 08.07.2024 | 14:02 | 00:32             | DPR: 2-4, BN-Ph, D- 0.6KM, FC-3.8KA                                 | CB not tripped   | Line tripped in reverse zone due to fault on 220KV Muktar-Ghubaya line(CT of B Phase got damaged)        | Supply 00 33 min.affected of 220KV Muktar Sahle.                           | Line was charged by S/S Staff.  |         |
| 101     | 220KV Muktar-Sadla                     | 08.07.2024 | 13:30 | 08.07.2024 | 20:03 | 08:35             | DPR: 2-4, BN-Ph, D- 0.6KM, FC-3.8KA                                 | CB not tripped   | Line tripped in reverse zone due to fault on 220KV Muktar-Ghubaya line(CT of B Phase got damaged)        | Supply 00 33 min.affected of 220KV Muktar Sahle.                           | Line was charged by S/S Staff.  |         |
| 102     | 220KV RAKHOWAL-SANDAUR                 | 12.07.2024 | 08:57 | 12.07.2024 | 14:46 | 05:48             | DPR 2-1,Y-phase, D- 13.08KM   | DPR Main-1, Y-Phase  | Transient fault due to bad weather   | Not  | Line was charged as per as ROW clearance from T. no.74 To 80  |         |



| Sr. No. | Name of the Line              | From       |       | To         |       | Duration<br>HH:MM | Relay Indication  |   | Cause of Tripping / Breakdown   | Supply affected or Not | Tripping Analysis/ Remedial Measures Taken  | Remarks |
|---------|-------------------------------|------------|-------|------------|-------|-------------------|---|---|---|------------------------|---|---------|
|         |                               | Date       | Time  | Date       | Time  |                   | This End  | That End  |   |                        |   |         |
| 103     | 220KV JABRAON-AJITWAL ckt-1   | 27.07.2024 | 02:30 | 28.07.2024 | 14:32 | 38:12:00          | CB not tripped  | DPR 2-1, Y-phase, D-10.23KM   | Y-Phase disc Insulator string flashed at tower no-13                                | Not                    | Line was charged as per as flashed insulator string replaced under Pbs-95 & ROW clear from T no.1 to 22 & Clearance given at 17:13 on dt 27.07.2024 and after fix breaker hoodlum to/Ajitwal s/s staff. |         |
| 104     | 220KV BANGUWAL-JAMALPUR ckt-2 | 28.07.2024 | 10:12 | 28.07.2024 | 18:42 | 08:30             | DPR 2-1, B-phase, D-19KM  | DPR 2-1, B-phase, D-57.44KM   | Transient fault   | Not                    | Line was charged as per as ROW clearance from T. no-50 To 55  |         |
| 105     | 220KV IKDLAHA - MALERKOTLA    | 31.07.2024 | 13:02 | 31.07.2024 | 17:11 | 04:09             | DPR 2-1 R-Ph, Fault Current=2685.42 A, Distance=32.411km  | DPR 2-1, R-Ph, Fault Current=13126 A, Distance=6.4 km   | Transient Fault   | Not                    | Patrolling of the line carried out from TN 100-133 as per DPR data. No physical fault found.  |         |
| 106     | 220KV GHULAL-RTP              | 01.08.2024 | 00:11 | 01.08.2024 | 16:18 | 16:07             | DPR 2-1,RY-PHASE, GEN. TRIP   | DPR 2-1,RY-Phase, FC-R-6.308KA, Y-6.198KA D-28.11KM   | TREE TITLED TOWARD LINE BETWEEN TN-101 &102   | Not                    | A tree tilted towards line near river bank, TREE SAFELY REMOVED FROM LINE. LINE WAS CHARGED AS ROW CLEARANCE FROM TN-90 To 102  |         |
| 107     | 220KV DHANDARI-PGDL ckt-1     | 01.08.2024 | 01:57 | 01.08.2024 | 18:50 | 13:15             | DPR 2-1,RYE-PHASE   | DPR 2-1 R-PHASE FC-13.9KA, D-6.74KM   | A HEAVY RAIN SHOWER POUR DOWN DURING THE TIME OF TRIPPING                           | Not                    | A CONDUCTOR TURN WAS FOUND AT SANTRY(BETWEEN T.N 9-10). AFTER REMOVAL, LINE CHARGED AS PER ROW CLEARANCE  |         |
| 108     | 220KV DHANDARI-PGDL ckt-1     | 08.08.2024 | 14:23 | 08.08.2024 | 20:51 | 06:28             | DPR 2-1, B-PHASE FC-10.82KA, DIS-4.1 KM   | B-PHASE, FC-5.882KA, DIS-23 KM  | AN UNIDENTIFIED VEHICLE COMES IN RANGE BETWEEN TN-22 & 23 AS PER INFORMED BY LOCALS | Not                    | LINE WAS CHARGED AS AC/SR CHECKED FOUND OK & AS PER ROW CLEARANCE FROM TN-08 To 26  |         |
| 109     | 220KV Sandhwan-Bajakhana      | 10.08.2024 | 22:03 | 10.08.2024 | 22:56 | 00:54             | DPR: 2-1, D-4.218KM, I <sub>R</sub> -115.2A I <sub>F</sub> -116.0A I <sub>S</sub> -120.2A                           | Not tripped   | Y-phase PT fuse failure   | Not                    | Line charged by S/S Staff as per instructions of FC Patela.   |         |
| 110     | 220KV Sandhwan-Bajakhana      | 10.08.2024 | 23:40 | 11.08.2024 | 09:42 | 10:02             | DPR: 2-1, D-6.581KM, I <sub>R</sub> -120.2A I <sub>F</sub> -117.5 I <sub>S</sub> -122.8A                            | Not tripped   | Y-phase PT fuse failure   | Not                    | Line patrolled for Tower no. 1 to 13 from 220KV Sandhwan Grid, Nothing abnormal found and clearance certificate given as per ROW found clear.   |         |
| 111     | 220KV G1 - RTP Ckt. No.1      | 10.08.2024 | 07:59 | 10.08.2024 | 15:21 | 07:22             | DPR 2-1, R-Ph FC-I <sub>R</sub> =17.26 KA, I <sub>B</sub> =1880 A, I <sub>C</sub> =331.6 A, F <sub>L</sub> =2.09 km | DPR 2-1, R-Ph FC-I <sub>R</sub> =2.4 KA, I <sub>B</sub> =157.1 A, I <sub>C</sub> =525.5 A, F <sub>L</sub> =31.09 km | R-ph Polymer string flashed on TN 174 & Earth wire breakdown by TN 173-175          | Not                    | Flashed polymer disc replaced & Earthwire breakdown attended  |         |
| 112     | 220KV Basw Pathana - RTP      | 11.08.2024 | 21:13 | 12.08.2024 | 13:27 | 18:14             | DPR 2-1 B-Ph FC=2.46A, D-43.630 CB, Q/A, R, 006/006   | DPR 2-1 B-Ph, FC=11.77KA, Distance=9.324 km   | Transient fault due to bad weather  | Not                    | Patrolling of the line carried out from TN 14 to 40, TN 24 & 25 top patrolled. No physical fault found.   |         |
| 113     | 220KV FEROPUR ROAD-LALTON     | 14.08.23   | 08:42 | 14.08.2024 | 17:43 | 08:03             | DPR 2-1, B-PHASE DIS-13.69 KM   | DPR 2-1, B-PHASE DIS-7.799 KM   | DURING TOWER TOP PATROLLING FLASHED ROUND AT B-PHASE INSULATOR STRING T.N-26        | Not                    | LINE CHARGED AFTER REPLACEMENT OF FLASHED INSULATOR STRING.   |         |
| 114     | 220KV Holaha-Malerkotla       | 17.08.2024 | 12:35 | 17.08.2024 | 13:10 | 00:31             | DPR Main Gen. Trip, Directional O/C/S/F FC-R=333A, Y=182A, B=381A   | CB not trip   | Transient fault due to bad weather  | Not                    | As CB was not tripped from Malerkotla end & fault current was minimal, line charged other end as per instructions of FC Patela.   |         |
| 115     | 220KV LALTON-PGDL ckt-1       | 22.08.2024 | 20:34 | 23.08.2024 | 12:36 | 16:02             | DPR 2-1, R-PHASE, DIS-0.3 KM  | DPR 2-1, R-PHASE, DIS-1.5KM   | AT TN 4 R-PHASE DISC STRING WAS FOUND FLASHED                                       | Not                    | LINE CHARGED AFTER REPLACEMENT OF FLASHED INSULATOR STRING.   |         |

| Sr. No. | Name of the Line          | From       |       | To         |       | Duration<br>HH:MM | Relay Indication   |   | Cause of Tripping / Breakdown   | Supply affected or Not                       | Tripping Analysis/ Remedial Measures Taken  | Remarks |
|---------|---------------------------|------------|-------|------------|-------|-------------------|--|---|---|--|---|---------|
|         |                           | Date       | Time  | Date       | Time  |                   | This End   | That End  |   |  |   |         |
| 116     | 220KV G2-Sanguwal         | 25.08.2024 | 13:18 | 26.08.2024 | 15:46 | 30:30:00          | Direction E/F+D/C/E/F Protection Operated, Master Trip                               | DPR Main-1, M-2, Z-1, R-Phase, E/F, FC-IL1-11114.99A, IL2-223.104, IL3-14.97A, IL-11307.25A | R-phase conductor Breakdown between TN 18-19  | Not  | Patrolling of the line carried out from TN 10-20. Due to very hostile working conditions & landscape, more time was taken to attend the conductor breakdown   |         |
| 117     | 220KV PGDL-DHANDARI ckt-2 | 26.08.2024 | 11:53 | 27.08.2024 | 14:53 | 17:00             | DPR Z-1, R-PHASE, DIS-5.56KM   | DPR Z-1, Phase-NA, DIS-NA SOFT CARRIER TRIP   | AT TN 38 JUMPER CAME IN RANGE WITH TOWER STRUCTURE DUE TO HEAVY WIND DURING BAD WEATHER | Not  | LINE WAS CHARGED AFTER ADDITIONAL SUPPORT ADDED IN V-PHASE JUMPER AT TN-18  |         |
| 118     | 220KV PAKHOWAL-SANDHOR    | 26.08.2024 | 11:05 | 27.08.2024 | 14:16 | 16:11             | DPR Z-1, Y-PHASE, DIS-43.86 KM   | DPR Z-1, Y-PHASE, DIS-5.524 KM  | Transient fault due to bad weather.   | Not  | Line was charged as per as ROW Clearance from T.No.37/4 to 37/11  |         |
| 119     | 220KV G2-G1               | 26.08.2024 | 11:20 | 26.08.2024 | 23:40 | 03:20             | E/F, Master trip   | CB not trip   | Transient fault due to bad weather  | Not  | As CB was not tripped from G1 and G, line was charged till G2 end, Line charged other end as per instructions of PC patris.   |         |
| 120     | 220KV AMLOH-G-1           | 27.08.2024 | 00:26 | 27.08.2024 | 09:24 | 09:00             | DPR Z-1 FC-Y PHASE=5.2 KA<br>S-PHASE=5.3 KA  | No indications  | Due to earth wire breakdown on 220KV Busbar at 220KV S/S G-1                            | Supply 01:47min. affected of 220KV S/S Amloh | As Bus Bar fault occurred at 220KV S/S G1, Line charged after attending earthwire breakdown at 220KV S/S G1.  |         |
| 121     | 220KV AMLOH - MALERKOTLA  | 27.08.2024 | 00:26 | 27.08.2024 | 02:11 | 01:47             | DPR Z-1, YB-Phase, FC Y-PH=4.8KA, S-PH=5.01KA, Distance not shown, AR BLOCKED, CB ON | DPR M-1 Z-2, YB-Phase, FC-Y-ph=5.043KA, S-ph=5.035 KA, Distance-43.00KM                     | Due to lightning earth wire breakdown on 220KV Busbar at 220KV S/S G-1                  | Supply 01:47min. affected of 220KV S/S Amloh | Line charged on the instructions of PC patris after ascertaining the reason of fault  |         |
| 122     | 220KV G2-G1               | 27.08.2024 | 00:25 | 27.08.2024 | 09:35 | 03:10             | E/F, Master trip   | CB not trip   | Due to lightning earth wire breakdown on 220KV Busbar at 220KV S/S G-1                  | Not  | As Bus Bar fault occurred at 220KV S/S G1, Line charged after attending earthwire breakdown at 220KV S/S G1   |         |
| 123     | 220KV G1- RTP ckt 1       | 29.08.2024 | 01:53 | 29.08.2024 | 20:37 | 18:44             | DPR Z-1, Y-phase, E=1.46KA, 18.46KM  | DPR Z-1, Y-phase, E=2.39KA, 18.07KM   | Y-phase string flashed on TN 82 & Earthwire breakdown between TN 81-88                  | Not  | As per information received from locals of Dehar Village, lightning struck on TN 82. As a remedial measure Y-phase string also replaced on TN 82. Weather: Extremely heavy rain, lightning & strong winds |         |
| 124     | 220KV G1- RTP ckt 2       | 29.08.2024 | 01:53 | 29.08.2024 | 20:37 | 18:44             | DPR Z-1, B-phase, S152A, Distance not shown  | DPR Z-1, B-phase, S 815KA, 24.05KM  | B-phase string flashed on TN 82 & Earthwire breakdown bw TN 81-88                       | Not  | As per information received from locals of Dehar Village, lightning struck on TN 82. As a remedial measure B-phase string also replaced on TN 82. Weather: Extremely heavy rain, lightning & strong winds |         |
| 125     | 220KV RTP-GHULAL CKT 1    | 01.09.2024 | 09:35 | 01.09.2024 | 16:09 | 12:30             | DPR Z-1 R-PHASE DIS-24.43 KM   | DPR Z-1R-PHASE DIS-29.501 KM  | Transient fault   | Not  | Line was charged as per as ROW clearance from T.No.89 to 95 & T.No. 104 to 117  |         |
| 126     | 220KV SAHNEWAL-PGDL 2     | 06.09.2024 | 12:18 | 06.09.2024 | 16:30 | 04:12             | DPR Z-1 B-PHASE DIS-15.05 KM   | DPR Z-1 B-PHASE DIS-2.872 KM  | A TREE BRANCH CAME IN RANGE WITH B-PHASE ACSR CONDUCTOR BETWEEN TN 292-293.             | Not  | Line was charged after trimming tree between T.No. 292-293.   |         |
| 127     | 220KV Bassi Patnana - RTP | 10.09.2024 | 12:38 | 10.09.2024 | 20:39 | 08:00             | DPR Z-1 B-Phase FC=2061.64A, Dis=38.78KM, AR blocked                                 | DPR Z-1, B-Phase, FC=21.69KA, Dis=4047 km   | B-phase Polymer String damaged on T.No.- 9  | Not  | Line charged after replacement of flashed string.   |         |

| Sr. No.           | Name of the Line               | From       |       | To         |       | Duration<br>HH:MM | Relay Indication   |  | Cause of Tripping / Breakdown   | Supply affected or Not                     | Tripping Analysis/ Remedial Measures Taken   | Remarks |
|-------------------|--------------------------------|------------|-------|------------|-------|-------------------|--|--|---|--|--|---------|
|                   |                                | Date       | Time  | Date       | Time  |                   | This End   | That End   |   |  |  |         |
| 128               | 220KV G1 - RTP Ckt. No.1       | 30.09.2024 | 20:47 | 31.09.2024 | 17:39 | 20:48             | DPR Z-1,FC-Ic-3.898 KA, Dis -30.72 km  | DPR Z-1 FC-Ic-4.490 KA, Dis -30.35 km.   | Truck of NHAI contractor with lifted hydraulic body hit the conductor of B-phase, damaging conductor between TN 154-85. | Not  | Construction of new highway is in progress in this region (near dehar village). Height of these towers crossing NHAI will be increased. Stub of one tower completed.   |         |
| 129               | 220kv G-1 - RTP Ckt. No.2      | 30.09.2024 | 20:48 | 31.09.2024 | 17:37 | 20:49             | DPR Z-1 Dis-30.64KM, FC-Ia-3.879KA, Ib-183.2 A, Ic-100.9 A   | DPR Z-1 Dir, E/F Dis- 31.48KM, FC-Ia-4.484 KA, Ib-184.6 A, Ic-104.3 A  | Truck of NHAI contractor with lifted hydraulic body hit the conductor of B-phase.                                       | Not  | Construction of new highway is in progress in this region (near dehar village). Height of these towers crossing NHAI will be increased. Stub of one tower completed.   |         |
| 130               | 220KV G2-G1                    | 30.09.2024 | 20:50 | 30.09.2024 | 21:36 | 00:46             | E/F Master trip  | CB On  | Transient Fault   | Not  | As Circuit Breaker was on from G2 end, line charged, other end as per instructions of PC patela  |         |
| 131               | 220kv G-1 - RTP Ckt. No.3      | 31.09.2024 | 09:29 | 31.09.2024 | 09:59 | 07:30             | DPR Main 2 Z-1, E/F, RYB-phase,FC-Ia = 11.36 KA, Ic = 5.314 KA, Ic=124 A, F.L - 30.64 km Main-1, Z-1, E/F RYB-phase FC-Ia = 11.03KA, Ib = 7.825KA, Ic=124 A, F.L - 17.15km   | DPR Z-1,RYB-phase FC Ia = 3.192 KA, Ic = 3.889 KA, Ic = 210 A, F.L - 44.19 km  | B-phase conductor found broken between TN 154-155 near Dhoboda village. On TN 154, R&Y-phase string found flashed.      | Not  | Conductor breakdown observed from joint. After breakdown conductor got tangled in 2-3 spans. It took lots of time to untangle the conductor. Sag of 5 no spans was done to eat the conductor right. Line charged from G1 end at 03:58 hours but due to CB problem at RTP end, line charged from both ends at 11:40 AM. |         |
| 132               | 220KV Moga-Sadia               | 30.09.2024 | 13:40 | 30.09.2024 | 14:43 | 01:03             | DPR: Z-4,RN-phase, Master trip, Dis-94.28KM, FC-1.043KA.   | CB not tripped.  | Transient fault   | Not  | Line charged other end by S/S staff with approval of PC Patela.  |         |
| R&M Circle Patela |                                |            |       |            |       |                   |  |  |   |  |  |         |
| 1                 | 132 KV Ropar-Kota3             | 02.07.24   | 7:37  | 02.07.24   | 10:49 | 3:09              | DPR Phase Y E/F 11.1 km  | Phase Y, E/F Z-1, 20.27 km   | No fault found.   | No.  | After Patrolling & Clearance by AOTL/Ropar line charged & No fault found   |         |
| 2                 | 400kv Rajpura-NPL ckt-1        | 03.07.24   | 11:34 | 03.07.24   | 19:26 | 06:52             | Main-1: Distance 11.7km, Zone-1 Trip LBS Initiation Yphase, Carrier Recd Ch-1 and Ch-2, 87L opto (Main - 2, Opto)  | Differential opto Zone-1 Distance 0 km   | Due to Y - Phase LA Damaged at NPL end.   | No.  | Line charged after replacing the Y-phase LA at NPL end.  |         |
| 3                 | 220kv Bhalwan Dhuri Ckt-1      | 04.07.24   | 19:44 | 04.07.24   | 23:03 | 09:18             | 11.1 Relay indication: Fault load - AG, Fault Distance: 19.2 km 11.2 Relay indication: Line A il 1 Pre fault mag 135.22A fault mag 5868.62A Line A il 2 Pre fault mag 135.06A fault mag 294.47A Pre fault mag 135.32A fault mag 480.94A Pre fault mag fault dist: 22.30 KM | Main-1 TR11 TR50TF TR0C 2M1 2M2 2M3 RSR PSN C32 Distance = 2.3 KM Main-2 Y-phase, Zone-1 Distance = 2.449 KM, R ph 12.24 KA, Y ph 169A, B ph 463 A | Bad weather   | NO   | After Patrolling & Clearance by AOTL/Bhalwan line charged.   |         |
| 4                 | 132 KV Astron- Bahawal(DSM+SM) | 04.07.24   | 20:08 | 05.07.24   | 02:46 | 6:37              | O/C Phase-Y, RSU Trip  | Not tripped  | Due to damaged Y-Phase CT of 132 KV Astron-Ranbaxy+DSM+SM   | Supply of Astron S/S remained affected for | Due to damaged of Y-Phase CT of 132 KV Astron-Ranbaxy+DSM+SM   |         |

| Sr. No. | Name of the Line                          | From       |       | To         |       | Duration<br>HH:MM | Relay Indication  |  | Cause of Tripping / Breakdown  | Supply affected or Not   | Tripping Analysis/ Remedial Measures Taken   | Remarks |
|---------|---|------------|-------|------------|-------|-------------------|---|--|--|--|--|---------|
|         |   | Date       | Time  | Date       | Time  |                   | This End  | That End   |  |  |  |         |
| 6       | 132 KV Ason -RTP                          | 04.07.24   | 20:08 | 04.07.24   | 21:22 | 1:14              | No Trip   | ABC, 2-1, 9.935 km   |  | 19 mins  |  |         |
| 6       | 132 KV Rogah-Ason                         | 04.07.24   | 20:08 | 04.07.24   | 20:27 | 0:19              | No Trip   | O/C Phase E, E/F, 2-2, 3.3 km                                      |  |  |  |         |
| 7       | 132 KV Nakman-Nakyan Power House          | 05.07.24   | 15:34 | 05.07.24   | 17:40 | 1:06              | O/C Phase E, E/F  | Tripped  | No fault found   | No   | Transient Fault  |         |
| 8       | 220kv Bhatvan Dhanula Ckt-2               | 11.07.24   | 09:04 | 11.07.24   | 11:58 | 09:54             | 21.1 Relay Indication: Fault loop - 4S, Fault Distance: 1.2 km, 21.2 Relay Indication: Distance = 2.14 km | Main -1, Zone-1, Distance = 26.58 km, Main 2, Distance = 25.5 km   | Bad weather  | NO   | After Patrolling & Clearance by AOTL/Bhatvan line charged.   |         |
| 9       | 132 KV Rogah-Kotad                        | 14.07.24   | 04:32 | 14.07.24   | 06:17 | 01:45             | DPR Phase R, 24 km Master Trip, Zone-1  | DPR Phase R, 13.66 km, Zone-1, Master Trip                         | No fault found.  | No   | Transient Fault  |         |
| 10      | 220 KV Rajja-Banwala Line A-5             | 19.07.2024 | 23:34 | 20.07.2024 | 09:30 | 09:56             | DPR Main-1, Zone-1, Y Phase, Fault Current 10.42 kA, Fault Location 259.8 Mtr. DPR Main-2 Zone-2 Y Phase  | Not Tripped  | No fault found.  | No.  | After Patrolling & Clearance by AOTL/Rajpura line charged & No fault found   |         |
| 11      | 220KV Ablowal-Faggenmajs Ckt. No.2        | 19.07.24   | 18:50 | 19.07.24   | 19:47 | 00:57             | B/M, E/F O/C 87 N/F/D 2.122MS F/L 88.54M  | Not Tripped  | Due to 8- phase Conductor of 220KV Bhatvan-Faggenmajs line breakdown near village Bhatli   | No.  | Line charged as per PC instructions.   |         |
| 12      | 220kv Nabha Bhatvanigam ckt no.1          | 19.07.24   | 18:50 | 19.07.24   | 20:37 | 01:47             | Main 1 DPR Trip Relay, Phase A, B, C  | No tripping at other end   | No reason found.   | No.  | Subsequent tripping due to fault at 400KV Faggenmajs end.  |         |
| 13      | 220KV Bhatvan - Faggen Majs circuit no-1. | 19.07.2024 | 18:50 | 19.07.2024 | 22:23 | 09:35             | O/C = Master trip   | -  | Due to overloading because 8-phase conductor breakdown occurred of 220KV Bhatvan -Faggenmajs ckt-2   | Yes ( supply affected from 18:50 to 22:23 ) & also supply affected 220KV s/s Davgarh | Line charged after line patrolling and clearance certificate received from Sr.I TL 400KV Rajpura   |         |
| 14      | 220KV Bhatvan-Faggen Majs circuit no-2    | 19.07.2024 | 18:50 | 21.07.24   | -0:58 | 50:17             | DPR MAIN 1 B+N, DPR MAIN 2 R,Y,B' B' N  | Tripped  | Due to B phase Conductor breakdown near village Bhatli   |  | Attended the breakdown of B-phase Conductor of F/M ckt-2 between tower no 34-35. Maintained the sag between tower no 34-35-36 by 400 KV AETL. Reason:  |         |
| 15      | 220kv Nabha-Faggenmajs Ckt-1              | 19.07.2024 | 18:50 | 21.07.2024 | 20:28 | 49:38             | DPR Main-1 2-2 B-phase 5.275KA 7.348KM & DPR Main-2 B-phase 6.4MA 7.592KM                                 | DPR Main-1 2-2 B-Ø 5KA 38.19KM and DPR Main-2 2-2 B-Ø 4.9KA 32.2KM | Due to 220KV breaker damaged at Faggenmajs end.  | NO   | As informed by ABE/TL Rajpura due to breaker damaged, B-phase disc string flashed and replaced at tower no 92. Line clearance given by TL Rajpura at 23:10 on dated 20.07.24.                              |         |
| 16      | 220 KV Passlana-Rajja (A-1)               | 23.07.24   | 09:40 | 23.07.24   | 09:14 | 03:34             | Main 1 & Main 2 Y/F Fuse Failure, Backup Protection Relay Operation, Main 1/2 Auto Reclose Blocked.       | Nil  | Permit at Tower No.3 Near the Ablowal Grid by the AOTL Rajpura Team. At 3:40 Hours, When the permit was cancelled, the ablowal-passlana line was unable to hold and the Rajja-Passlana Line Tripped. | Yes, Blackout occurred 3:40 to 5:35  | As per instruction of Protection team breaker thoroughly checked and supply was restored through the 220KV Ablowal Passlana Line at 09:35 hours and the 220KV Rajja-Passlana Line was Charged at 06:14hrs. |         |
| 17      | 220 KV Passlana-Ablowal (A-1)             | 23.07.24   | 09:40 | 23.07.24   | 09:59 | 02:19             | Nil   | Nil  |  |  |  |         |

| Sr. No. | Name of the Line                        | From       |       | To         |       | Duration<br>HH:MM | Relay Indication  |   | Cause of Tripping / Breakdown   | Supply affected or Not   | Tripping Analysis/ Remedial Measures Taken   | Remarks |
|---------|---|------------|-------|------------|-------|-------------------|---|---|---|--|--|---------|
|         |   | Date       | Time  | Date       | Time  |                   | This End  | That End  |   |  |  |         |
| 16      | 131 KV Roper                            | 01.08.24   | 0:13  | 01.08.24   | 3:40  | 3:27              | EY-phase zone 1 3.8kA<br>14.6km   | EY-phase zone 1<br>3.156kA 3.4km  | Due to heavy storm a tree branch was broken, approximately 25 feet away from line and touched with the line span 16-17 which caused the tripping. | Not  | As per relay indication, patrolling is done from tower no 9-10 and it was found that due to heavy storm a tree branch was broken, approximately 25 feet away from line and touched with the line span 16-17 which caused the tripping. |         |
| 19      | 131 KV Roper                            | 01.08.24   | 4:01  | 01.08.24   | 5:34  | 1:33              | B-ph zone 1 24.5 km   | B-ph zone 1 5.7 km  | Disc insulator of tower no 96 B-ph was found flashed which caused the tripping.   | Yes blackout occurred 00:28 mint. Supply restored at 04:29 hrs through 131 KV Nakklyan to Nakklyan power house Ckt | As per relay indication, patrolling is done from tower no 92-113. During patrolling disc insulator of tower no 96 B-ph was found flashed which caused the tripping.  |         |
| 20      | 131 KV Nakklyan Power house             | 01.08.24   | 4:01  | 01.08.24   | 4:29  | 0:28              | Not tripped   | B-ph DPR zone 1<br>39.27km  | As per relay indication, patrolling is done from tower no 1-5. During patrolling all jumpers, disc insulators were found ok.                      |  | Transient fault  |         |
| 21      | 220 kv Chhajli Shalwan Ckt-2            | 09.08.2024 | 09:08 | 09.08.2024 | 11:24 | 08:16             | Zone-1, E/F R phase,<br>Fault location: 14.74<br>km, Ia=2.791kA   | Zone-1, General trip, R<br>phase Trip, Fault loop<br>AS, Fault location:<br>15.3 km   | No fault found.   | Not  | As per relay indication, patrolling is done. Line charged after clearance given by ADTL Shalwan  |         |
| 22      | 220KV Shalwan Faggan Majra circuit no-2 | 07.08.2024 | 11:25 | 07.08.2024 | 13:04 | 01:39             | DPR Main 1, R, Y, E<br>phase, Master Trip   | ----  | 220KV Bus-Bar no 2 Tripped at 400KV, Faggan Majra and   | Not  | As per the relay indications line was patrolled and no visible fault was observed and hence clearance was given at 13:45 hrs.  |         |
| 23      | 131 KV Kotla ckt 3                      | 09.08.24   | 18:36 | 09.08.24   | 19:27 | 0:51              | DPR c-ph 9.5 km   | DPR c-ph 25.7 km  | Try taken after PC Pta instructions   | Not  | Transient fault  |         |
| 24      | 131 KV Azon -RTP                        | 11.08.24   | 23:58 | 11.08.24   | 1:06  | 1:10              | B-ph zone 1 4.976km   | B-ph zone 1 6.2km   | No fault found.   | Not  | Transient fault. As per relay indication, post fault patrolling is done from tower no 5-20 and 22-25. During patrolling all jumpers, disc insulators were found ok.  |         |
| 25      | 220 kv Dhuri-Shalwan Ckt-1              | 13.08.2024 | 04:17 | 13.08.2024 | 10:54 | 06:37             | DPR Main-1 Z-1 B-<br>phase 3.174KM & DPR<br>Main-2 Z-1 B-phase<br>3.147KM   | DPR 21.1 Auto Reclose<br>Cpdt Z-1 Trip, General<br>trip carrier send B-ph<br>trip, 12.91KM & DPR<br>21.2 Fault Loop- 13<br>Pre Fault Mag: 89.86 A<br>Fault Mag: 8092.79 A<br>LINE 4 Ilt pre fault mag<br>2.13 A Fault mag:<br>8633.67 A | No fault found.   | Not  | As per the relay indications line was patrolled and no visible fault was observed. Line charged at 10:54hrs after receive message from AEE/TL PSTCL, Shalwan as nothing found as per instructions of PC Patiala.                       |         |
| 18      | 220 KV Ablowal-Rajla                    | 13.08.24   | 19:43 | 13.08.24   | 19:10 | 08:25             | DPR Main-1, Zone-1, R<br>Phase, Fault Current<br>3.113 kA, Fault<br>Location 18.8 KM, DPR<br>Main-2 Zone-1 R<br>Phase, 50TF | DPR Main-1, Zone-1, R<br>Phase, Fault Current<br>14.5T kA, Fault<br>Location 4.283 KM,<br>DPR Main-2 Zone-1 R-<br>BPhase, E/F   | No visible fault was found during patrolling.   | Not  | As per the relay indications line was patrolled and no visible fault was observed  |         |
| 27      | 131 KV Kotla ckt 3                      | 13.08.24   | 20:54 | 13.08.24   | 21:58 | 1:04              | DPR c-ph with fault 5<br>km   | DPR c-ph 22.87km  | Patrolling is done from tower no 110-163. During patrolling birdage was found on tower no 144 Y-ph.   | Not  | Due to birdage was occurred on tower no 144 Y-ph which caused the tripping   |         |
| 28      | 131 KV Azon                             | 18.08.24   | 3:30  | 18.08.24   | 7:04  | 1:34              | DPR B-ph zone<br>3.113km  | DPR B-ph zone 5.8km   | Try taken after PC Pta instructions   | Not  | Transient fault  |         |
| 29      | 220 KV Jadia ckt 1                      | 19.08.24   | 14:02 | 19.08.24   | 15:4  | 1:38              | DPR B-ph zone 1<br>11.73km  | DPR B-ph zone<br>31.29km  | As per relay indication, patrolling is done from tower no 4-14, 15-37 and 80-70. During patrolling all jumpers, disc insulators were found ok.    | Not  | Transient fault  |         |

| Sr. No. | Name of the Line                   | From       |       | To         |       | Duration<br>HH:MM | Relay Indication   |   | Cause of Tripping / Breakdown  | Supply affected or Not  | Tripping Analysis/ Remedial Measures Taken  | Remarks |
|---------|------------------------------------|------------|-------|------------|-------|-------------------|--|---|--|---|---|---------|
|         |                                    | Date       | Time  | Date       | Time  |                   | This End   | That End  |  |   |   |         |
| 30      | 132 KV Rurai Railways              | 22.08.24   | 7:07  | 22.08.24   | 7:19  | 0:12              | DRP Y-ph zone 1 11.1 km  | -   | As per relay indication, post fault patrolling is done from tower no 6-6E. During patrolling all jumpers, disc insulators were found ok.                   | Not   | Transient fault   |         |
| 31      | 220 kv Faganma/ra-Ablowal ckt. 1   | 23.08.2024 | 21:12 | 24.08.24   | 14:59 | 17:47             | DRP Main-1, Zone-1, R ph, Ie-6510 amp, Ib-776 amp, Ic-1644amp, F/L- 9.114 km, F/D- 79.9 ma               | -   | No visible fault was observed  | Yes blackout occurred 21:12 - 22:10 = 00:58 mint Supply restored at 22:10 hrs through backfeeding from SE KV Lung | BBPS Operated at 220 kv 5/s Ablowal. Blackout occurs due to which all 220KV ckt. emanating from 220 kv 5/s Ablowal also got tripped from Ablowal and only clearance was given at 00:50 on 24/08/24 hrs at 220 kv 5/s Ablowal. But they said this ckt. are under PTW now by their protection team. |         |
| 32      | 220kv Rajpura- Ablowal Ckt-1       | 23.08.24   | 21:12 | 23.08.24   | 22:55 | 01:43             | BUS Bar protection operated at ablowal   | -   | BUS Bar protection operated at ablowal   |   | After yard patrolling and resetting busbar protection as per instructions   |         |
| 33      | 220kv Rajpura- Ablowal Ckt-2       | 23.08.24   | 21:12 | 23.08.24   | 22:55 | 01:43             |  | -   |  |   |   |         |
| 34      | 220 KV Jadia ckt 1                 | 24.08.24   | 12:21 | 24.08.24   | 16:13 | 3:51              | DRP AE-ph zone 2 41.33km   | DRP AE-ph zone 1 0.721km                                      | No visible fault was observed  | Not   | As per relay indication, patrolling is done from tower no 106-133. During patrolling all jumpers, disc insulators were found ok.  |         |
| 35      | 220 KV Jadia ckt 2                 | 24.08.24   | 12:28 | 26.08.24   | 18:36 | 30:07             | DRP BC-ph zone 2 35.99km   | DRP BC-ph zone 1 3.515km                                      | During patrolling it was found that the conductor between tower span 112-113 was broken and cross arm of tower no- 112 was bent which caused the tripping. | Not   | As per relay indication, patrolling is done from tower no 106-133. During patrolling it was found that the conductor between tower span 112-113 was broken and cross arm of tower no 112 was bent which caused the tripping.  |         |
| 36      | 220kv Mohali- Maja line (A-10)     | 25.08.24   | 21:19 | 17.08.24   | 11:53 | 15:33             | Main 1: R-ph, Z-1, distance=19.2km<br>Main 2: Phase AN, tripped oh-A Z-1, distance=3.374km<br>Ie=5.350kA | Auto reclosed, main -1 R-Phase, Z-1, main-2 VBF, 1 Phase trip | Bad weather/ line charged late due to breaker air leakage problem. line charged after attending leakage problem at mohali end.                             | Not   | Due to Transient Fault  |         |
| 37      | 220kv Mohali- RTP line (A-10)      | 26.08.24   | 23:32 | 17.08.24   | 01:03 | 01:31             | Main 1: RYB, Z-1, distance=31.3km  | Main 1: Blue-ph, phase C, Trip                                | Bad weather /Line charged after clearance from AGTL 5:00am   | Not   | Due to Transient Fault. As per relay indication, patrolling is done from tower  |         |
| 38      | 132 KV Aroon- Rahaasiy+SMU+DSM     | 03.09.24   | 05:44 | 03.09.24   | 06:13 | 0:29              | O/C R-Phase, HSC   | Not Tripped   | O1 no. Disc insulator was found flashed due to birdage at tower no. 13 R phase   | Yes (0:29mins)  | O1 no. Disc insulator was found flashed due to birdage at tower no. 13 R phase  |         |
| 39      | 132 KV Nakkian- Ropar              | 03.09.24   | 15:28 | 03.09.24   | 17:01 | 1:33              | O/C R-Phase & DPR Z-1, 18.7 km   | O/C R-Phase, E/F, DPR Z-1, 12.9 km                            | O1 no. disc insulator was found flashed due to birdage at Tower no: 63 R Phase   | Yes (0:34mins)  | O1 no. disc insulator was found flashed due to birdage at Tower no: 63 R Phase  |         |
| 40      | 132 KV Nakkian-Nakkian Power House | 03.09.24   | 15:28 | 03.09.24   | 15:52 | 0:24              | No Trip  | O/C R-Phase DPR Z-1, 25.5 km                                  | No Fault found   |   | Due to O1 no. disc insulator was found flashed due to birdage at Tower no. 63 R Phase of 132 KV Nakkian-Ropar ckt.  |         |
| 41      | 132 KV Anandpur-Railway            | 04.09.24   | 07:35 | 04.09.24   | 13:30 | 5:55              | O/C R-Phase and E/F  | Not Tripped   | Tower no. 12 R-Phase Disc insulator string flashed due to birdage  | Yes (0:34mins), supply restored through 132 KV Anandpur Sahib   | Flashed R-Phase Disc insulator string replaced. Line charged after clearance by AD TL Ropar   |         |
| 42      | 220kv suriam-Bargan                | 06.09.2024 | 09:48 | 06.09.2024 | 16:48 | 10:59             | DRP Main-1 & Main-2 E Ph Zone-1, Disr 5.83km   | RYB Ph Zone-1 Disr 32.47km                                    | Due to Flashing of Disc String at Tower no. 86   | No  | Line Charged after new string of disc installed at tower no 86 by AGTL, Shikhar   |         |
| 43      | 132 KV Ropar-RTP                   | 07.09.24   | 21:06 | 07.09.24   | 21:47 | 0:39              | DRP B/N Phase Zone-1 Disr 13.7 km  | B Phase, Zone-1, Disr 13.7 km                                 | No Fault found   | No  | Transient Fault   |         |
| 44      | 132 kv Ropar-Kotla 1               | 08.09.24   | 13:55 | 08.09.24   | 15:35 | 1:31              | DRP B Phase, E/F, Z-1, 0.3 km  | B Phase E/F, Z-1, 20.72 km                                    | No Fault found   | No  | Post patrolling is done. Nothing found  |         |

| Sr. No. | Name of the Line                    | From       |       | To         |       | Duration<br>HH:MM | Relay Indication   |  | Cause of Tripping / Breakdown   | Supply affected or Not | Tripping Analysis/ Remedial Measures Taken   | Remarks |
|---------|-------------------------------------|------------|-------|------------|-------|-------------------|--|--|---|------------------------|--|---------|
|         |                                     | Date       | Time  | Date       | Time  |                   | This End   | That End   |   |                        |  |         |
| 43      | 132 KV Asron-<br>Ranbaxy-5ML+DSM    | 08.09.24   | 21:52 | 08.09.24   | 22:47 | 0:55              | D/C YB Phase S 10 kA   | Not Tripped  | Line charged after clearance of PC patela   | Yes                    | Post patrolling is done on next day and found 4 no. disc insulator flashed due to birdage at tower no.298 which has been replaced.                 |         |
| 46      | 220kv Mohali-Majra line (A-11)      | 11.09.24   | 13:27 | 11.09.24   | 16:29 | 03:03             | Main 1: C-ph, Z-1,<br>distance=14.8km<br>Main 2: Phase CN, ph-<br>C Z-1,<br>distance=10.28km           | Main 1 & 2: C-ph, ph-<br>CN Z-1,<br>distance=14.8km  | Found nothing   | No                     | Patrolling is done from tower no.188/3 to 199. Nothing found. Line charged as per instruction of PC Patela & after clearance from ADTL Roper.      |         |
| 47      | 132 KV Asron-<br>Ranbaxy-5ML+DSM    | 12.09.24   | 09:43 | 12.09.24   | 14:11 | 4:29              | D/C R Phase W- 598<br>kA   | Not Tripped  | 5 no. disc insulator flashed due to birdage at tower no. 29 R Phase                           | Yes                    | Disc insulator replaced and line charged after clearance from ADTL Roper & PC patela   |         |
| 48      | 220kv Mohali-Ganguwal line (A-12)   | 20.09.24   | 07:51 | 20.09.24   | 08:54 | 01:03             | Main 1: A-ph, Z-1,<br>distance=15.44km   | autoreclose  | Found nothing Line charged as per instruction of PC Patela & after clearance from ADTL Roper. | No                     | Transient Fault  |         |
| 49      | 220kv Mohali-Ganguwal line (A-12)   | 23.09.24   | 11:57 | 23.09.24   | 14:04 | 01:07             | Main 1: AH-ph, Z-1,<br>tripped ph-AN,<br>distance=49km<br>I <sub>sc</sub> =2.497kA                     | autoreclose  | Found nothing Line charged as per instruction of PC Patela & after clearance from ADTL Roper. | No                     | Transient Fault  |         |
| 50      | 220 kv RTP-Kharar line              | 23.09.24   | 14:21 | 23.09.24   | 15:48 | 1:26              | B phase(1.882kA),zone-<br>1,21.11 KM   | Phase C,zone-<br>1,26.65KM   | Line charged after clearance of PC patela and adtl roper                                      | No                     | Transient Fault  |         |
| 51      | 220 KV Rajia-Bahwala Line A-5       | 23.09.2024 | 12:36 | 23.09.2024 | 22:05 | 09:32             | DPR Main-1, Zone-1, B<br>Phase, Fault Current<br>4.045 KA, Fault<br>Location 23.09 KM.                 | DPR Main-1, Zone-1, B<br>Phase, Fault Current<br>15.185 A, Fault<br>Location 6.7 KM.                             | Due to B phase jumper broken at tower no. 144   | No                     | Line Charged after B phase jumper replaced by ADTL Rajpura   |         |
| 52      | 220kv Mohali-Nalagarh ckt-02 (A-14) | 25.09.24   | 15:58 | 25.09.24   | 18:32 | 03:34             | Main 1: RY-ph, Z-1,<br>distance=0.5km, Main<br>2: Phase ABN, tripped<br>ph-ABC Z-1,<br>distance=372.1m | Main 1 : RY-ph,<br>distance=55km   | Nothing found   | No                     | Line patrolled from T.no 175-184 by ADTL team roper found nothing. Line charged as per instruction of PC Patela & after clearance from ADTL Roper. |         |
| 53      | 220 kv RTP-Kharar line              | 26.09.24   | 5:06  | 26.09.24   | 6:30  | 1:45              | R phase(3.465kA),zone-<br>1,26.74 KM   | Phase A,zone-<br>1,10.41KM   | Line charged after clearance of PC patela and adtl roper                                      | No                     | Transient Fault  |         |
| 54      | 220kv Mohali-Majra line (A-11)      | 26.09.24   | 08:51 | 26.09.24   | 10:07 | 01:16             | E/F  | not tripped  | Simultaneously tripping during damage of R-Phase limb of 66KV RTL Line Line                   | No                     | Line charged as per instruction of PC Patela   |         |
| 55      | 220kv Mohali-RTP line (A-2)         | 26.09.24   | 08:51 | 26.09.24   | 09:37 | 00:46             | E/F  | not tripped  |   | No                     |  |         |
| 56      | 220kv Bhalwan Chaqlli Ckt-2         | 29.09.24   | 11:42 | 30.09.24   | 14:36 | 16:54             | Fault loop - AG Fault<br>Distance = 12.9 km,<br>Fault Distance= 13.29<br>km                            | E/F, R- phase , Zone 1<br>, Fault location: 10.09<br>km, Main 1 & Main 2<br>operated<br>Auto Reclose<br>Operated | R-phase disc insulator flashed - at tower no.44   | No                     | R-phase disc insulator replaced. Line charged after Clearance by ADTL/Bhalwan.   |         |

**ANNEXURE-D**

**Detail of Capital Expenditure and Capitalisation upto 30.09.2024**

| Scheme  | 2022-23         |                 |                 | Upto 31.03.2024 |                  |                 | Upto 30.09.2024 |                  |                |                |                |                  |
|---|-----------------|-----------------|-----------------|-----------------|------------------|-----------------|-----------------|------------------|----------------|----------------|----------------|------------------|
|   | Dr              | Cr              | Net             | upto 2023       | Dr               | Cr              | Net             | upto 31.03.2024  | Dr             | Cr             | Net            | upto 30.09.2024  |
| TWA-5th(34)   |                 |                 |                 | -54671382       |                  |                 |                 | -54671382        |                |                |                | -54671382        |
| 2nd MYT SLDC(42)  | 986815          | 986815          | 0               | 54676232        |                  |                 |                 | 54676232         | 3108080        |                | 3108080        | 57784312         |
| 1st MYT 47 no. RTUs(80)   | 208373          |                 | 208373          | 208373          |                  |                 |                 | 208373           |                |                | 0              | 208373           |
| Boundary Metering(81)   |                 |                 | 0               | -4850           |                  |                 |                 | -4850            |                |                | 0              | -4850            |
| 1st MYT 45 ZIV  | 3818023         |                 | 3818023         | 23268061        | 4618431          | 26140123        | -21521692       | 1746359          | -1746359       |                | -1746359       | 0                |
| 2nd MYT 46 Nos. RTUs Synergy Make (82)                            | 847394          | 47829167        | -46981773       | 4540851         | 1218047          |                 | 1216047         | 5758896          | 5009151        | -5009151       | 0              | 749747           |
| 2nd MYT 80 Nos. Interface Energy Meters -ABT Type of 02s accuracy |                 |                 | 0               | 667375          |                  |                 |                 | 667375           |                |                | 0              | 667375           |
| 2nd MYT PSDF Scheme 8-SMAST-90% Govt. Grant(99)                   | Not In The List |                 | 63574879        | 63574879        | 106888303        |                 | 106888303       | 160463182        | 6735205        |                | 6735205        | 167198387        |
| 1st MYT 9 No. Synergy make RTUs procured through PGCIL(96)        |                 |                 |                 |                 |                  |                 |                 | 0                |                |                | 0              | 0                |
| 2nd MYT 21 No. RTU Synergy make(103)                              |                 |                 |                 |                 | 73523            |                 | 73523           | 73523            | 0              |                | 0              | 73523            |
| Contribution Works (91)   |                 |                 |                 |                 |                  |                 |                 |                  | 105675         |                | 105675         | 105675           |
| <b>Total</b>  | <b>5660485</b>  | <b>48815782</b> | <b>10619502</b> | <b>82259539</b> | <b>112798304</b> | <b>26140123</b> | <b>86658181</b> | <b>168917720</b> | <b>8202591</b> | <b>5009151</b> | <b>3193440</b> | <b>172111160</b> |

\*Agenda 2/CE/SO&C/SLDC/PI/SCADA-1072 03.05.2011

\*\*Agenda 02/SCADA/1104 31.03.21

\*\*\*Agenda 02/SCADA-1080 18.07.2018

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**ANNEXURE-E****Capital Expenditure for Quarter Ending-September 2024**

| <b>Sr. No.</b> | <b>Item Name</b>  | <b>Name of Office</b>               | <b>Amount (In Rs.)</b> |
|----------------|---|-------------------------------------|------------------------|
| 1              | 1 No. Laptop  | Er. Jagriti, Dy. Secy./Estt.        | 65000                  |
| 2              | 1 No. Laptop  | Er. Harbir Singh, ASE/Personnel     | 65000                  |
| 3              | 1 No. Laptop  | Er. Bhawana Jain, ASE/Training Cell | 65000                  |
| 4              | 1 No. UPS   | O/o Dir./F&C                        | 2500                   |
| 5              | 4 No. Weighing Machine  | O/o Sr.Xen/S&D, PSTCL, Patiala      | 254880                 |
| 6              | Construction of Shed and foundation for ASCR conductor measuring machine at Jamsher Store | O/o Sr.Xen/S&D, PSTCL, Patiala      | 222948                 |
| 7              | 1 No. UPS   | O/o SE/IT, PSTCL, Patiala           | 2500                   |



## PSERC Directives in the Tariff Order for FY: 2023-24 - Quarter Ending September-2024

| Sr. No. | LC  | 132/220 KV works/<br>400 KV works<br>Contributor<br>Govt. Grant | Approving Authority of Work | MYT Approval Sub Group  | MYT Work Serial No. | MYT WORK NAME   | Name Of Work  | Estimate Amount | Opening Balance as on 01.07.2024 | Addition made during Q2 of FY 2024-25 | Transfer to Fixed Asset during Q2 of FY 2024-25 | Closing Balance as on 30.09.2024 | Remarks   |
|---------|-----|---|-----------------------------|---|---------------------|---|---|-----------------|----------------------------------|---------------------------------------|---|----------------------------------|---|
| 1       | 223 | Others_132_220_KV   | 2ND MYT                     | Table No. 11 (Spill over Works) Q7 Schemes)   | 15                  | (i) 400 KV Beys<br>(ii) 220 KV Beys<br>at 400 KV 8/8th Corals | 132 KV Bolar Providing Date   | 1,092,192       | 1187318                          | 0                                     | 0   | 1,187,318                        | Work in progress                                  |
| 2       | 223 | Govt_Grant_132_220_KV   | 2ND MYT                     | Table 13 Scheme outside the first MYT approval  | 7                   |   | Supply erection Testing and Commissioning of OPGW along with its terminal equipment on 132/220-400 KV transmission line and sub-station of PSTCL system Shilite Power Transmission Ltd. | 70,000,000      | 41379203                         | 2,981,797                             | 0   | 45,360,970                       | Work in progress                                  |
| 3       | 223 | Others_132_220_KV   | Amendment no. 03/2021-22    | Spill over of Works approved outside 2nd MYT 2020-23 by Petition/BOD approval         | 2                   | 1 No. Bus Coupler between 220 Bus Bar 1 & Bus-bar 2           | 220 KV Baghepurine Dir 220 KV Inage Ckt-I and Ckt-II 2 No. New Digital Protection Couplers  | 741,019         | 793111                           | 0                                     | 0   | 793,111                          | Work in progress                                  |
| 4       | 223 | Others_132_220_KV   | Amendment no. 03/2021-22    | Spill over of Works approved outside 2nd MYT 2020-23 by Petition/BOD approval         | 2                   | 1 No. Bus Coupler between 220 Bus Bar 1 & Bus-bar 2           | 220 KV Moga Dir 220 KV Baghepurine Ckt-I and Ckt-II 2 No. New Digital Protection Couplers   | 764,063         | 821363                           | 0                                     | 0   | 821,363                          | Work in progress                                  |
| 5       | 223 | Others_132_220_KV   | Amendment no. 03/2021-22    | Spill over of Works approved outside 2nd MYT 2020-23 by Petition/BOD approval         | 2                   | 1 No. Bus Coupler between 220 Bus Bar 1 & Bus-bar 2           | 220 KV Ferozpur Dir 220 KV Bhatnagar 2 No. New Digital Protection Couplers  | 993,999         | 0                                | 939,999                               | 0   | 939,999                          | Work in progress                                  |
| 6       | 234 | 400   | 2ND MYT                     | Table 13 Scheme outside the first MYT approval  | 5                   | Date route for 400 KV Rajpura direction rajpura thermal plant | Date route for 400 KV s/s Rajpura direction Rajpura thermal (NPL)   | 3099019         | 3046400                          | 0                                     | 0   | 3,046,400                        | Civil Work in progress                            |
| 7       | 224 | Govt_Grant_132_220_KV   | 2ND MYT                     | Table 13 Scheme outside the first MYT approval  | 7                   |   | Supply erection Testing and Commissioning of OPGW along with its terminal equipment on 132/220-400 KV transmission line and sub-station of PSTCL system Shilite Power Transmission Ltd. | 70,000,000      | 30624691                         | 8,726,144                             | 0   | 39,350,805                       | Shilite reliable comm. project (Work in progress) |
| 8       | 224 | 220   | 3rd MYT                     | Table 8 Spill Over schemes approved by Board in FY 2019-20 outside 1st Control Period | 4                   | 220 KV 8/8th Mansa - 220 KV 8/8th Budhlahe DC Line            | 2024-25 , ODP243014-24-25 , Estimate for provisioning , Installation and Commissioning of communication equipments at 220 KV Mansa 8/8 for newly constructed 220 KV Budhlahe 8/8        | 6,44718         | 0                                | 951,588                               | 0   | 951,588                          | Work in progress                                  |

| Sr. No. | LC  | 132/220 KV works/ 400 KV works Contribution Govt. Grant | Approving Authority of Work | MYT Approval Sub Group                         | MYT Work Serial No. | MYT WORK NAME  | Name Of Work   | Estimate Amount | Opening Balance as on 01.07.2024 | Addition made during Q2 of FY 2024-25 | Transfer to Fixed Asset during Q2 of FY 2024-25 | Closing Balance as on 30.09.2024 | Remarks  |
|---------|-----|---|-----------------------------|--|---------------------|--|--|-----------------|----------------------------------|---------------------------------------|---|----------------------------------|--|
| 9       | 221 | Others_132_220_KV                                       | 2ND MYT                     | Schemes approved for SLDG (2nd MYT)            | 1                   | "Scheme for providing 45 nos. Remote Terminal Units for SCADA/BMS system at 220 & 132 KV Substations of PSTCL in Punjab" | 2023-23 , ABR/PLD-22320 , ABR/PLD-22320/2022-23 ESTIMATE FOR PROVIDING DATA BETWEEN 132 KV/ POWER GOLDENY AND 132 KV VERKA. INSTALLATION OF PU-5500-01, 2 NO. TERMINALS WITHOUT PC | 595,213         | 497946                           | 0                                     | 0   | 497,946.00                       | As per the instructions received from T & C Cell. For new s/s only IEC 104 is desired. So, there is no need to activate IEC 101. So, the letter for reallocation of material will be sent. As per the instructions received from T & C Cell. For new s/s only IEC 104 is desired. So, there is no need to activate IEC 101. So, the letter for reallocation of |
| 10      | 221 | Others_132_220_KV                                       | 2ND MYT                     | Schemes approved for SLDG (2nd MYT)            | 1                   | "Scheme for providing 45 nos. Remote Terminal Units for SCADA/BMS system at 220 & 132 KV Substations of PSTCL in Punjab" | ESTIMATE FOR PROVIDING DATA BETWEEN 132 KV (Mail Item) AND 132 KV OT ROAD  | 706,317         | 455693                           | 0                                     | 0   | 468,661.00                       | As per the instructions received from T & C Cell. For new s/s only IEC 104 is desired. So, there is no need to activate IEC 101. So, the letter for reallocation of  |
| 11      | 221 | Govt_Grant_132_220_KV                                   | 2ND MYT                     | Table 13 Scheme outside the first MYT approval | 3                   | ORPW   | Sterile project 2022-23 for supply of erection testing and communication   | 7 cr            | 47209487                         | 3,746,195                             | 0   | 50,956,692.00                    | Work in Progress   |
| 12      | 221 | Others_132_220_KV                                       | 2ND MYT                     | Schemes approved for SLDG (2nd MYT)            | 1                   | "Scheme for providing 45 nos. Remote Terminal Units for SCADA/BMS system at 220 & 132 KV Substations of PSTCL in Punjab" | 2023-23 , ABR/PLD 22325 , ABR/PLD-22325/2022-23 ESTIMATE FOR PROVIDING DATA BETWEEN 132 KV G.T. ROAD AND 132 KV/ MALL MAND   | 704,017         | 372443                           | 0                                     | 0   | 372,443.00                       | CARRIER ROOM at 132 KV GT Road is ready now allocation of some material is pending. Allocation letter has been sent to concerned authority and material is yet to be drawn from store. Work will be completed shortly. Material  |
| 13      | 221 | Others_132_220_KV                                       | 2ND MYT                     | Schemes approved for SLDG (2nd MYT)            | Table 17 Sr no. 32  | L/O of One-Ckt 220 KV Wadala Granthlan   | 2023-24 , ABR/PLD 23315 , ABR/PLD 23315/2023-24 Shifting of P.L.C equipments to newly constructed carrier room at 132 KV Gurdaspur under Same Sub Division                         | 430941          | 165312                           | 257,442                               | 0   | 432,754.00                       | Work in Progress   |
| 14      | 221 | Others_132_220_KV                                       | 3RD MYT                     | 220 KV Line Verpal-Pati                        | Table E Sr. No. 8   | Shifting of 220 KV S/C Path-Verpal line from 220 KV Verpal to 400 KV Amritsar (2km, 0-4                                  | 24307/2024-25 Estimate to provide protection between 220 KV/Path to 400 KV/ Belachal   | 750193          | 0                                | 627,217                               | 0   | 627,617.00                       | All the equipments are installed but not commissioned yet  |
| 15      | 221 | Others_132_220_KV                                       | 3RD MYT                     | 400 KV PGCL, Amritsar-B                        | Table E Sr. No. 15  | Shifting of 220KV S/C Rashiana-Verpal line from 220KV/ Verpal to 400KV Amritsar (B)                                      | 24508/2024-25 Estimate to provide protection between 220 KV/ Rashiana to 400 KV/ Belachal  | 580128          | 0                                | 301,113                               | 0   | 301,116.00                       | All the equipments are installed but not commissioned yet  |

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| Sr. No. | LC  | 133/220 KV works/ 400 KV works/ Contribution/ Govt. Grant | Approving Authority of Work | MYT Approval Sub Group                       | MYT Work Serial No.   | MYT WORK NAME  | Name Of Work  | Estimate Amount | Opening Balance as on 01.07.2024 | Addition made during Q2 of FY 2024-25 | Transfer to Fixed Asset during Q2 of FY 2024-25 | Closing Balance as on 30.09.2024 | Remarks                             |
|---------|-----|---|-----------------------------|--|-----------------------|--|---|-----------------|----------------------------------|---------------------------------------|---|----------------------------------|-------------------------------------|
| 16      | 221 | Others_132_220_KV   | SRD MYT                     | Upgradation of 66 KV Ajalela to 220 KV level | Annexure 3, Sr No. 35 | LLO of S/O line 220 KV Fatehgarh Churlan - 220 KV Civil Lines Amritsar (LLO length 18 km,          | 24309/2024-25 Estimate to provide protection between 220 KV Civil Line to 220 KV Fatehgarh Churlan  | 335514          | 0                                | 235,115                               | 0   | 235,115.00                       | Only 1 no. DTFC withdrawn till date |
| 17      | 221 | Others_132_220_KV   | SRD MYT                     | 220 KV Gurdasspur including BAB of RS 1 cr   | Table 17 Sr no. 32    | LLO of one bit of 220 KV Wadegranthian-sarna line DC on DC 2xDC, conductor size 5.4sq", LLO length | 22313/2022-23 Estimate to provide PLC Equipments for 220 KV Gurdasspur dir 220 KV Wadega Granthian and 220 KV Sarna due to LLO at 220 KV Gurdasspur | 484250          | 0                                | 310,667                               | 0   | 310,667.00                       | Work in Progress.                   |
| 18      | 221 | Others_132_220_KV   | SRD MYT                     | 220 KV Gurdasspur including BAB of RS 1 cr   | Table 17 Sr no. 33    | LLO of one bit of 220 KV Wadegranthian-sarna line DC on DC 2xDC, conductor size 5.4sq", LLO length | 22312/2022-23 Provide PLC Equipments for 220 KV Sarna Dir Wadega Granthian C/c 2 due to LLO at 220 KV Gurdasspur P/R Coupling                       | 572537          | 0                                | 574,655                               | 0   | 574,655.00                       | Work in Progress                    |
| 19      | 221 | Others_132_220_KV   | SRD MYT                     | Upgradation of 66 KV Ajalela to 220 KV level | Annexure 3, Sr No. 36 | LLO of S/O line 220 KV Fatehgarh Churlan - 220 KV Civil Lines Amritsar (LLO length 18 km,          | ABR/PLO-24314/2024-25 Estimate for installation of 2 no. DTFC at 220 KV Fatehgarh Churlan-220 KV Kothi Burali Mathi Line                            | 554435          | 0                                | 470,230                               | 0   | 470,230.00                       | Material to be allocated yet        |
| 20      | 221 | Others_132_220_KV   | SRD MYT                     | Upgradation of 66 KV Ajalela to 220 KV level | Annexure 3, Sr No. 35 | LLO of S/O line 220 KV Fatehgarh Churlan - 220 KV Civil Lines Amritsar (LLO length 18 km,          | ABR/PLO-24315/2024-25 Estimate for installation of 1 no. DTFC at 220 KV Fatehgarh Churlan-220 KV Civil Lines Amritsar line                          | 255023          | 0                                | 235,115                               | 0   | 235,115.00                       | Material to be allocated yet        |
| 21      | 221 | Others_132_220_KV   | SRD MYT                     | Upgradation of 66 KV Ajalela to 220 KV level | Annexure 3, Sr No. 35 | LLO of S/O line 220 KV Fatehgarh Churlan - 220 KV Civil Lines Amritsar (LLO length 18 km,          | ABR/PLO-24312/2024-25 Estimate for installation of 2 no. DTFC at 220 KV Fatehgarh Churlan-220 KV Majithe Line                                       | 566470          | 0                                | 470,230                               | 0   | 470,230.00                       | Material to be allocated yet        |
| 22      | 221 | Others_132_220_KV   | SRD MYT                     | Upgradation of 66 KV Ajalela to 220 KV level | Annexure 3, Sr No. 35 | LLO of S/O line 220 KV Fatehgarh Churlan - 220 KV Civil Lines Amritsar (LLO length 18 km,          | ABR/PLO-24313/2024-25 Estimate for installation of 2 no. DTFC at 220 KV Fatehgarh Churlan-220 KV Wadega Granthian Line                              | 558027          | 0                                | 335,599                               | 0   | 335,599.00                       | Material to be allocated yet        |
|         |     |   |                             |  |                       |  |   |                 | 126,576,747                      | 22,299,741                            | 0   | 148,875,488                      |                                     |

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## ANNEXURE-F (II)

**Details of Capital work in progress (CWIP)/Contract in progress as on 30.09.2024 (as per GH 14 - 132/220 KV works) in respect of  
CIVIL CIRCLE, JALANDHAR**

Work wise detail of CWIP as on 30.09.2024- (Other than Contribution/Govt. Grant cases)

| Sr. No. | Name of Work                                    | Estimate no.  | Date of Commencement of work | Opening balance as on 01.04.2024 | Jul-24   | Aug-24        | Sep-24   | Additions made during FY 2023-24 (Jul24-Sept24) | Transfer to Fixed Asset during FY 2024-25 (Jul24-Sept24) | Closing balance as on 30.09.2024 | Remarks  |
|---------|---|---------------|------------------------------|----------------------------------|----------|---------------|----------|---|--|----------------------------------|--|
| 1       | 2   | 3             | 4                            | 5                                | 6        | 7             | 8        | 9   | 10   | 11(5+9-10)                       |  |
| 1       | Construction of RCC Road at 132kv s/s Panjgrain | 22037/2022-23 | 1/5/2023                     | 317926                           | 0        | 0             | 0        | 0   | 0  | 317926                           | CWIP   |
| 2       | Construction of RCC Road at 132kv s/s Bhogpur   | 22032/2022-23 | 2/2/2023                     | 1022585                          | 0        | 415864        | 0        | 415864  | 0  | 1438449                          | Work completed now and IUT issued to concerned division in 10/2024 |
|         | <b>TOTAL</b>                                    |               |                              | <b>1340511</b>                   | <b>0</b> | <b>415864</b> | <b>0</b> | <b>415864</b>                                   | <b>0</b>   | <b>1756375</b>                   |  |

**ANNEXURE-F (III)****P SERC Directives in the Tariff Order for FY 2024-25**

| Sr. No. | LC  | Name of Work                              | Qty | Amount | Transfer to Fixed Asset during the FY 2024-25 | Closing Balances as on 30.10.2024 | Remarks                     |
|---------|-----|---|-----|--------|---|-----------------------------------|-----------------------------|
| 1       | 622 | Software Upgradation of BDV test kit      | 2   | 283200 | 283200  | 0                                 | Amount has been Capitalized |
| 2       | 622 | Software Module-Advance Distance-85238020 | 1   | 584100 | 584100  | 0                                 | Amount has been Capitalized |
| 3       | 622 | Software Module-Advance Distance-85238020 | 1   | 584100 | 584100  | 0                                 | Amount has been Capitalized |
|         |     |   |     |        | <b>1451400</b>                                |                                   |                             |

sd  
Addl. Superintendent Engineer  
Protection & OS Division  
PSTCL, Sarabha Nagar, Ludhiana.

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## ANNEXURE-G

| Sr.No.  | Sr No. as per CIP Order | Particulars   | Network Addition  | Scope of Work | CAPEX 2024-25 ending sept-24 |             |             |              | CAPITALISATION 2024-25 ending sept-24 |              |              |       |
|---|-------------------------|---|---|---------------|------------------------------|-------------|-------------|--------------|---------------------------------------|--------------|--------------|-------|
|   |                         |   |   |               | GRID                         | TL&C        | CIVIL       | Total        | GRID                                  | TL&C         | CIVIL        | Total |
| <b>Split Over Works of 1st Control Period (From FY 2017-18 to FY 2019-20)</b>                           |                         |   |   |               |                              |             |             |              |                                       |              |              |       |
| 1   | 120                     | 220 kv S-Str Shepur (Focal Point) (UG from 66 kv grid with 220 kv side GIS and 66 kv side Conventional)   |   |               | 11.257                       |             | 1.2815517   | 13.94        | 0.00                                  |              | 0.00         |       |
| 2   | 121                     | LILC of both ckt of 220 kv S-Str Jamsipur - 220 kv S-Str Dhandar Kalan-1 line at 220 kv S-Str Shepur (Focal Point)(Amendment 25.2018-19)  |   |               |                              | 1.04        | 0           | 1.04         |                                       |              | 0.00         |       |
| 3   | 122                     | 220 kv S-StrBudhade (UG from 66 kv)   | 1x160 MVA, 220/66 kv T/F  |               | 11.023                       |             | 0           | 11.02        | 0.00                                  |              | 0.00         |       |
| 4   | 124                     | 220 kv S-Str Mansa - 220 kv S-Str Budhade DC Line   |   |               |                              | 1.30        | 0.0042095   | 1.30         |                                       |              | 0.00         |       |
| 5   | 128                     | 400 kv S-Str Coraha (New at Village Dhanansu)   | 2x315 MVA, 400/220 kv T/Fs  |               |                              |             | 0           | 0.00         |                                       |              | 0.00         |       |
| 6   | 130                     | (I) 400 kv Beys (II) 220 kv Beys at 400 kv S-Str Doraha   | (I) 4 Nos. (II) 6 Nos.  |               |                              |             | 0           | 0.00         |                                       |              | 0.00         |       |
| 7   | 133                     | 400 kv Grid Dhanansu (near Doraha)  | LILC of 220 kv Kohara-Sahnewal (B/C) line at 400 kv Dhanansu<br>220 kv D/C line on D/C towers (1.337 km) line length (with Dhanansu-Sahnewal conductor of Moose, 0.5 sq" and Dhanansu-Kohara conductor of HTLS of Moose equivalent)<br><br>220 kv D/C line on Multi cat towers (5.026 km) line length up to LILC point of existing Kohara-Sahnewal line (approx 0.5 km from Kohara) (with Dhanansu-Sahnewal conductor of Moose, 0.5 sq" and Dhanansu-Kohara conductor of HTLS of Moose equivalent)<br><br>Replacement of existing conductor of Kohara upto LILC point section with HTLS conductor of Moose equivalent (0.527 km)<br><br>220 kv D/C line on Multi cat towers (only stringing for charging route of LILC of GGSBT-Kohara line (0.5 sq") at Gaungharh, on Multi towers (5.026 km approx) line length (Moose 0.5 sq" cond)<br><br>220 kv D/C line on D/C towers (21.557 km approx.) line length (420 sq mm ACSR Zebra) (out of the total line length of 28.437 km, 8.811 km of already existing line shall be used) |               | 0.21                         |             | 0           | 0.21         |                                       |              | 0.00         |       |
| 8   | 134 (A)                 |   |   |               |                              |             | 0           | 0.00         |                                       |              | 0.00         |       |
| 9   | 134 (A)                 |   |   |               |                              |             | 0           | 0.00         |                                       |              | 0.00         |       |
| 10  | 136                     |   |   |               |                              |             | 0           | 0.00         |                                       |              | 0.00         |       |
| 11  | 138                     | LILC of 220 kv S-Str Mansa - Sonam (BC) at 400 kv S-StrPatra (220 kv bus)   | 40 km (approx.) Line Length + 1xDC with 420 sq mm ACSR (Zebra)  |               |                              |             | 0.00        | 0.00         |                                       | 29.30        | 29.30        |       |
| 12  | 177                     | 220 kv S-Str Fazika (UG from 66 kv)   | 220 kv S-Str Fazika (UG from 66 kv)   |               |                              |             | 0           | 0.00         |                                       |              | 0.00         |       |
| 13  | 178                     |   | 400 kv S-Str Muktesar - 220 kv S-Str Fazika 220 kv DC line  |               |                              |             | 0           | 0.00         |                                       |              | 0.00         |       |
| 14  | 178                     |   | 220 kv Beys   |               |                              |             | 0           | 0.00         |                                       |              | 0.00         |       |
|   |                         | <b>Total (A)</b>  |   |               | <b>22.28</b>                 | <b>6.58</b> | <b>1.28</b> | <b>29.83</b> | <b>0.00</b>                           | <b>29.30</b> | <b>29.30</b> |       |
| <b>Table No. 15 Split Over Works approved by the Board in FY 2018-20 outside the first MYT approval</b> |                         |   |   |               |                              |             |             | <b>0.00</b>  |                                       |              |              |       |
| 15  | 1a                      | 132 kv Faridkot - Kottapur-2 BC line (Amendment no. 16-2018-19)   | 30 Kms  |               |                              | 2.28        | 0           | 2.28         |                                       |              | 0.00         |       |
| 16  | 1b                      |   | 2 no. 132 kv line bays (one at each end)  |               |                              |             | 0           | 0.00         |                                       |              | 0.00         |       |
| 17  | 2a                      | 132 kv Sihora-132 kv Beh BC line  | 31 Kms  |               |                              | 0.63        | 0           | 0.63         |                                       |              | 0.00         |       |
| 18  | 4                       | 220 kv S-Str Beas (new)<br><br>132kv S-Str system at Butari will be dismantled.<br><br>Bypassing 132 kv Beas line to Tengri & Dhilwan-Beas/Butari to Ekalgedda after LILC of Dhilwan-Butari at Beas (new) | 2x100 MVA 220/132 kv Auto T/F<br>6x132kv line bays (Existing 3 and additional 3)<br>LILC of Butari - BMBB Jalandhar at PGCL Jalandhar 2.5Km (0.48sq") and subsequently LILC of PGCL Jalandhar-Butari at Beas 22.5Km (0.48sq")   |               |                              |             | 0           | 0.00         |                                       |              | 0.00         |       |
|   |                         |   | Shifting of 132kv system from 220kv Butari (1 Km length) by LILC of 132 kv Dhilwan - Butari at Beas 1.5 Kms with some portion on Modern Techniques Total Length 2.5 Km  |               |                              |             | 0           | 0.00         |                                       |              | 0.00         |       |
|   |                         |   | 1x132kv towers dismantlement & 3nos. Towers to be erected   |               |                              |             | 0           | 0.00         |                                       |              | 0.00         |       |
|   |                         |   | Conversion of 132kv Tam Jaran-Butari-Ekalgedda T-off to LILC 15Km (0.2 Sq")   |               |                              |             | 0           | 0.00         |                                       |              | 0.00         |       |
|   |                         |   | 132KV D/C Beas - Ekalgedda Line 30 Kms (0.2 Sq")  |               |                              |             | 0           | 0.00         |                                       |              | 0.00         |       |
| 19  | 7                       | DRGW  |   |               |                              | -0.60       | 0           | -0.60        |                                       |              | 0.00         |       |
| 20  | 10                      | 220 kv Dhandar Kalan - 2  | 2x160 MVA, 220/66 kv T/F at new location to be added with complete new ICT bays   |               |                              |             | 0           | 0.00         |                                       |              | 0.00         |       |
| 21  | 11                      |   | dismantlement of 2x100 MVA T/F for creating space for double bus bar  |               |                              |             | 0           | 0.00         |                                       |              | 0.00         |       |
| 22  | 12                      |   | interconnecting 66 kv double bus bar of dhandarkalan 1- dhandarkalan 2  |               | -0.351                       |             | 0.0514936   | 0.04         | 0.00                                  |              | 0.00         |       |
|   |                         | <b>Total (B)</b>  |   | <b>310</b>    | <b>-0.06</b>                 | <b>2.28</b> | <b>0.98</b> | <b>2.40</b>  | <b>0.00</b>                           | <b>0.00</b>  | <b>0.00</b>  |       |

| Sr.No.  | Sr No. as per OIP Order | Particulars   | Network Addition | Scope of Work   | CAPEX 2024-26 ending sept-24 |      |           |           | CAPITALISATION 2024-26 ending sept-24 |      |           |       |       |
|---|-------------------------|---|------------------|---|------------------------------|------|-----------|-----------|---------------------------------------|------|-----------|-------|-------|
|   |                         |   |                  |   | GRID                         | TL&C | CIVIL     | Total     | GRID                                  | TL&C | CIVIL     | Total |       |
| Table 17 : Roll over of New Works planned for the 2nd Control Period from FY 2020-21 to 2023-24 |                         |   |                  |   |                              |      |           | 0.00      |                                       |      |           |       |       |
| 23  | 1                       | 400 kv Bis Roper New Grid (in the premises of GGSSTP)   |                  | Establishment of 400 kv AIS station along with auxiliary, control room building, Gantry structure, extension provision etc.<br>400 kv Bis with 2x500 MVA, 400/220 kv ICTs.<br>400 kv bays = 4 Nos<br>220 kv bays = 10 Nos | 0.1                          |      | 0         | 0.10      | 0.00                                  |      |           |       | 0.00  |
| 24  | 2                       |   |                  |   |                              |      | 0         | 0.00      |                                       |      |           |       | 0.00  |
| 25  | 3                       |   |                  |   |                              |      | 0.056886  | 0.09      |                                       |      |           |       | 0.00  |
| 26  | 4                       |   |                  |   |                              |      |           | 0.09      |                                       |      |           |       | 0.00  |
| 27  | 5                       |   |                  | Connectivity of 220 kv bus of 400 kv Roper with existing 220 kv bus of GGSSTP Roper with 4 Nos. Twin moose ckt. (Approx. Length 1 km)   | 0.46                         | 0.16 | 0         | 0.62      | 0.00                                  | 1.73 |           |       | 1.73  |
| 28  | 6                       |   |                  | L/L of one ckt of 400 kv Ludhiana PGCL - Kadam at proposed 400 kv Bis Roper, L/LD Length = 15 km (approx.), Triple Conductor (Broadband)  |                              | 1.34 | 0         | 1.34      |                                       |      |           |       | 0.00  |
| 29  | 7                       |   |                  | L/L of 2nd ckt of 400 kv Ludhiana PGCL - Kadam at proposed 400 kv Bis Roper, L/LD Length = 15 km (approx.), Triple Conductor (Broadband)  |                              |      | 0         | 0.00      |                                       |      |           |       | 0.00  |
| 30  | 8                       |   |                  | 400 kv bays = 2 Nos   |                              |      |           | 0         | 0.00                                  |      |           |       | 0.00  |
| 31  | 9                       | 400 kv Dhanansu (already planned) Is additional 400 kv link required  |                  | L/L of 2nd ckt of 400 kv Jalandhar - Kurukshetra DC line at Dhanansu. (Quad Moose), L/LD length = 8 km (approx.)  |                              | 0.05 | 0         | 0.05      |                                       |      |           |       | 0.00  |
| 32  | 10                      |   |                  | 400 kv bays 2 nos   |                              |      |           | 0         | 0.00                                  |      |           |       | 0.00  |
| 33  | 12 (A)                  |   |                  | Add 1x100 MVA, 220/132 kv Auto T/F.   |                              |      |           | 0         | 0.00                                  |      |           |       | 0.00  |
| 34  | 14                      | 220 kv G.T. Road Ludhiana (New GIS) or (in Ludhiana area) including SAS for RS 1 cr.  |                  | 220 kv Bis G.T. Road Ludhiana (New GIS Grid in the premises of existing 66 kv Bis G.T. Road Ludhiana) or (in Ludhiana area) with 2x150MVA, 220/66 kv T/F. L/LD of 220 kv  | 12.027                       |      | 0         | 10.83     |                                       |      |           |       | 0.00  |
| 35  | 15                      |   |                  | Ladoksi - Gaungarh (DC) lines both ckt. at 220 kv G.T. Road Ludhiana. L/LD Length = 7KM (approx), conductor size 0.4sq" (2xDC lines)  |                              |      |           | 0         | 0.00                                  |      |           |       | 0.00  |
| 36  | 18                      |   |                  | 220 kv bays = 4 Nos   |                              |      |           | 0         | 0.00                                  |      |           |       | 0.00  |
| 37  | 17                      |   |                  | 66 kv bays = 4 Nos  |                              |      |           | 0         | 0.00                                  |      |           |       | 0.00  |
| 38  | 18                      | 220 kv Goindwarh Bis (New Grid in the nearby area of existing 220 kv Bis Goindwarh). Included SAS for RS 1 cr. (Pharmaceuticals Warehouse near) |                  | 220 kv Bis Goindwarh (New) with 2x150MVA, 220/66 kv T/F. L/LD of 220 kv   | 14.34                        |      | 1.63/2803 | 16.97     | 0.00                                  |      |           |       | 0.00  |
| 39  | 19                      |   |                  | Goindwarh - Bessi Pathana at 220 kv Goindwarh. L/LD length approx. 1 KM (DC on DC) with 0.4sq" conductor.   |                              |      |           | 0         | 0.00                                  |      |           |       | 0.00  |
| 40  | 20                      |   |                  | L/LD of 220 kv GGSSTP - Goindwarh-I at 220 kv Goindwarh (New), L/LD length 1 KM (approx) 0.4sq" conductor, DD on DC.  |                              | 0.01 | 0         | 0.01      |                                       |      |           |       | 0.00  |
| 41  | 21                      |   |                  | 220 kv bays = 4 Nos.  |                              |      |           | 0         | 0.00                                  |      |           |       | 0.00  |
| 42  | 22                      |   |                  | 66 kv bays = 2 Nos  |                              |      |           | 0         | 0.00                                  |      |           |       | 0.00  |
| 43  | 23                      | 220 kv Nawanshah (New grid in the premises of 66 kv Bis Nawanshah) including SAS for RS 1 cr. Amendment No. 17/21-22                            |                  | 2x100 MVA, 220/66 kv T/F including 4 No. 220 kv line bays, 2 T/F bays and 1 Bus coupler bay and associated 66 kv bays) including SAS  |                              |      |           | 0         | 0.00                                  |      |           |       | 0.00  |
| 44  | 24                      |   |                  | L/LD of 220 kv Verpal - Wadegranthian and Verpal-Udhoke lines at proposed DC line at proposed 20 kv Bis Nawanshah. 2xDC, conductor size 0.4sq". L/LD length 1 KM.   |                              |      |           | 0         | 0.00                                  |      |           |       | 0.00  |
| 45  | 27                      | Additional link   |                  | Stringing of link ckt. of 220kv Mukatsar - Ghudaya line, conductor size 0.4sq". Line length 40.3 KM.  |                              |      |           | 0         | 0.00                                  |      |           |       | 0.00  |
| 46  | 28                      | Augmentation/additions of transformers at 220/132 kv level (L.E. provision)   |                  | For augmentation and addition of 220 kv as well as 132 kv transformers, as per the unforeseen/emergent loading requirements, an approximate provision of 5 Cr. is per year (i.e. 3 transformers per year) has been made.  |                              |      |           | 0.0426112 | 0.04                                  |      |           |       | 0.00  |
| 47  | 30                      | New 220 kv Giespore including SAS of RS 1 cr.   |                  | Under study   |                              |      |           | 0.0277998 | 0.03                                  |      | 0.0276769 |       | 0.05  |
| 48  | 31                      | New 220 kv Jhoke HariHar (New)  |                  | Aug of 66 kv Jhoke HariHar to 220 kv with installation of 1x100 MVA, 220/66 kv T/F (including 2 Nos. line bays, 1 No. T/F bay and 1 No. B/C bay).   |                              |      |           | 0         | 0.00                                  |      |           |       | 0.00  |
| 49  | 32                      | 220 kv Giddaspur including SAS of RS 1 cr.  |                  | L/LD of one ckt of 220 kv Wadegranthian - same line DC on DC 2xDC, conductor size 0.4sq", L/LD length 5 km (approx).  |                              | 0.28 | 0         | 0.28      |                                       |      |           |       | 0.00  |
| 50  | 33                      |   |                  | 2x100 MVA, 220/66 kv T/F, including 2 nos. 220 kv bays.   | 9.597                        |      | 0.0325002 | 9.62      | 16.78                                 |      |           |       | 16.78 |
| 51  | 36                      | 220 kv Dhaleke (GIS) including SAS of Rs. 1 Cr.   |                  | 132 kv Moops I - Dhaleke DC link arrangement by making use of existing network, conductor size 0.2sq", L/LD length 7 km (approx)  |                              |      |           | 0         |                                       |      |           |       | 0.00  |
| 52  | 39                      | 6 220 kv Engasade   |                  | Aug. 1x100 MVA, 220/66 kv T/F.  | 0.366                        |      | 0.3471588 | 0.71      |                                       |      |           |       | 0.00  |
| 53  | 46                      | 1x1 220 kv Khasse.  |                  | Aug. of 1.2 MVA, 66/11 kv to 20 MVA, 66/11 kv T/F.  | 0.19                         |      | 0         | 0.19      | 0.00                                  |      |           |       | 0.00  |



| SR.No.  | Sr No. as per OIP Order   | Particulars  | Network Addition | Scope of Work  | CAPEX 2024-26 ending sept-24 |       |           |       | CAPITALISATION 2024-26 ending sept-24 |       |           |       |
|---|---------------------------|--|------------------|--|------------------------------|-------|-----------|-------|---------------------------------------|-------|-----------|-------|
|   |                           |  |                  |  | GRID                         | TL&C  | CIVIL     | Total | GRID                                  | TL&C  | CIVIL     | Total |
| 54  | 48                        | iii) 220 kv Agori  |                  | Aug. of 12.5 MVA, 66/11 kv to 20 MVA, 66/11 kv T/F.  |                              |       | 0         | 0.00  |                                       |       |           | 0.00  |
| 55  | 54                        | iv) 220 kv Himmatpura  |                  | Aug. of 12.5 MVA, 66/11 kv to 20 MVA, 66/11 kv T/F.  |                              |       | 0         | 0.00  |                                       |       |           | 0.00  |
| 56  | 60                        | xxi) 132kv Ferozshah   |                  | Aug. of 12.5 MVA, 132/11 kv to 20 MVA, 132/11 kv T/F.  | -0.003                       |       | 0         | -0.01 | 0.00                                  |       |           | 0.00  |
| 57  | 61                        | xxii) 132kv Mansingh Wala  |                  | Aug. of 12.5 MVA, 132/11 kv to 20 MVA, 132/11 kv T/F.  |                              |       | 0         | 0.00  |                                       |       |           | 0.00  |
| 58  | 62                        | xxiv) 132kv Jalleabad  |                  | Aug. of 12.5 MVA, 66/11 kv to 20 MVA, 66/11 kv T/F.  |                              |       | 0         | 0.00  |                                       |       |           | 0.00  |
| 59  | 63                        | xxvi) 132kv Kathunerga   |                  | Aug. of 12.5 MVA, 132/11 kv to 20 MVA, 132/11 kv T/F.  | -0.004                       |       | 0         | 0.00  |                                       |       |           | 0.00  |
| 60  | 69                        | Augmentation of bus bars, extension in control room building, providing room for second source for station battery etc.                                  |                  | For strengthening of bus - bar arrangement, extension in control room building for the existing 220/132 kv grids of PSTCL, as per the requirement of P&M from time to time, a provision of about 20 Cr.s (i.e. 7,7.6 Cr.s per year) has been made. |                              |       | 1.5260496 | 1.50  |                                       |       | 0.125275  | 0.10  |
| 61  | 70                        | Additional 220/132/66 kv line bays related with feasibility cases or as per P&M requirement.   |                  | As per the requirement of P&M, for the load released through feasibility cases, a provision of about 25 Cr.s per year has been made for erection of 66/132/220 kv bays at various grids of PSTCL. (i.e. 3.3, 3 Cr.s per year)                      |                              |       | 0.0360698 | 0.04  |                                       |       | 0.004676  | 0.08  |
| 62  | 71                        | Second source of battery at various 220/132 kv S/s of PSTCL  |                  | Balance work for 49 Nos grids (out of these 31 Nos are 220 kv & remaining 18 Nos are 132 kv S/s). Total cost = 16 Cr.s (with 70% P&M funding & remaining to be arranged through capital investment)  |                              |       | 0.36395   | 0.36  |                                       |       | 0.105151  | 0.11  |
| 63  | 72                        | 90 nos PSTCL grids (220 kv) to be provided with SAS. Report already sent for P&M funding if approved, these stations will be upgraded.                   |                  | Cost of one station for SAS provision is Rs 4 Cr.s out of this 70% is P&M funding & balance 30% shall be through capital investment.   |                              |       | 0.0277054 | 0.03  |                                       |       | 0.0277054 | 0.03  |
| 64  | 74                        | Replacement of existing conductor of 220 kv Goomdighi - 400kv Rajpura (20) with HTLS of suitable capacity.   |                  | L.S. Provision in @ Rs. 40 Cr., per year   |                              | 0.1E  | 0         | 0.1E  |                                       |       | 0         | 0.00  |
| 65  | 75                        | Additional of 14 No T/F on account of making (N-1) complaint system for those grids where only one T/F existing (Annexure-C).                            |                  | A provision of Rs. 2E Cr., for 2020-21, Rs 2E Cr., for 2021-22 & Rs 20 Cr., for 2022-23 have been made. Augmentation shall be made for grid stations as per the space availability & loading conditions  | 3.11                         |       | 0.0462545 | 3.18  |                                       |       | 0         | 0.00  |
| 66  | 77                        | 132 kv works Bhaspur   |                  | Replacement of 1x12.5 MVA, 132/11 kv with 1x20 MVA, 132/11 kv T/F  | 0.001                        |       | 0         | 0.00  | 0.00                                  |       | 0         | 0.00  |
| 67  | 78                        | 132 kv Rawanahatar   |                  | Addl. 1x20 MVA, 132/11 kv T/F  |                              |       | 0         | 0.00  |                                       |       | 0         | 0.00  |
| 68  | 87                        | Augmentation of 132 kv GOSBTP - Asrani (6 KM 0.25a) and 132 kv GOSBTP - Roper (15.75 KM) 0.25a   |                  | Replacement of existing conductor of line with suitable HTLS conductor (on same towers) having a capacity of at least 800A.  |                              |       | 0         | 0.00  |                                       |       | 0         | 0.00  |
| 69  | 88                        | CE/ P&M Agenda No. 145/2017-18 and 20.09.17, Best Practices recommended by Protection Sub Committee of NRPD in operation & construction of Bus Stations. |                  | Installation of 999 Nos. CVTs at various 220 kv lines for Distance Relay protection  |                              |       | 0         | 0.00  |                                       |       | 0         | 0.00  |
| 70  | 89                        | OPGW link between SKPP- R2C- 220 kv Same, S/ SKPP- 220 kv Same   |                  |  |                              |       | 0         | 0.00  |                                       |       |           | 0.00  |
|   |                           | Total (C)  |                  |  | 46.17                        | 2.53  | 4.18      | 61.88 | 18.70                                 | 1.72  | 0.39      | 18.89 |
|   |                           | Total Spill Over (A+B+C)=D   |                  |  | 67.40                        | 10.95 | 6.54      | 83.89 | 18.70                                 | 41.00 | 0.39      | 68.19 |
| Spill over of Works approved outside 2nd M/T 2020-23 by Petition/BOD approval |                           |  |                  |  |                              |       |           |       |                                       |       |           |       |
| 1   | Amendment No. 21/2020-21  | 400 kv S/ Nekodar  |                  | Replacement of 1x315 MVA, 400/220 KV ICT with 1x500 MVA, 400/220 KV ICT  | -0.1                         |       |           | -0.10 | 0.00                                  |       | 0.4982643 | 0.50  |
|   |                           |  |                  | Cost of dismantlement of 1x315 MVA, 400/220 KV ICT at 400 kv Nekodar   | 20.1E                        |       |           | 20.19 |                                       |       | 0         | 0.00  |
|   |                           |  |                  | Construction of 1 No. ICT bay and 1 No. 220 kv bay at 400 kv Nekodar with interlinking link of 220 kv  |                              |       |           | 0.00  |                                       |       | 0         | 0.00  |
|   |                           |  |                  | Replacement of 2nd 315 MVA, 400/220 KV ICT with 2nd 500 MVA, 400/220 KV ICT  |                              |       |           | 0.00  |                                       |       | 0         | 0.00  |
|   |                           |  |                  | Cost of dismantlement of 2nd 315 MVA, 400/220 KV ICT at 400 kv Nekodar   |                              |       |           | 0.00  |                                       |       | 0         | 0.00  |
| 2   | Amendments No. 03/2021-23 | 220kv S/S Baghpurana   |                  | 1 No. bus coupler between 220 bus bar-1 & bus-bar-2  |                              |       |           | 0.00  |                                       |       | 0         | 0.00  |
|   |                           | 220kv S/S Jhuni  |                  | 1 No. bus coupler between 220 bus bar-1 & bus-bar-2  |                              |       |           | 0.00  |                                       |       | 0         | 0.00  |
|   |                           | 220kv S/S Talyandi Saso  |                  | 1 No. bus coupler between 220 bus bar-1 & bus-bar-2  | 0.01                         |       |           | 0.01  |                                       |       | 0         | 0.00  |
|   |                           | 220kv S/S Sandhwan   |                  | 1 No. bus coupler between 220 bus bar-1 & bus-bar-2  | 0                            |       |           | 0.00  |                                       |       | 0         | 0.00  |
|   |                           | 220kv S/S Katorewala   |                  | 1 No. bus coupler between 220 bus bar-1 & bus-bar-2  |                              |       |           | 0.00  |                                       |       | 0         | 0.00  |
|   |                           | 220kv S/S Kutbaror   |                  | 1 No. bus coupler between 220 bus bar-1 & bus-bar-2  |                              |       |           | 0.00  |                                       |       | 0         | 0.00  |

| Sr.No. | Sr No. as per O/P Order  | Particulars   | Network Addition/ Scope of Work  | CAPEX 2024-26 ending sept-24 |        |            |       | CAPITALISATION 2024-26 ending sept-24 |      |       |       |
|--------|--------------------------|---|--|------------------------------|--------|------------|-------|---------------------------------------|------|-------|-------|
|        |                          |   |  | GRID                         | TL&C   | CIVIL      | Total | GRID                                  | TL&C | CIVIL | Total |
|        |                          | 220KV S/S Botton Wala   | 1 No. bus coupler between 220 bus bar-1 & bus-bar-2  |                              |        |            | 0.00  |                                       |      | 0     | 0.00  |
|        |                          | 220KV S/S Himmatpura  | 1 No. bus coupler between 220 bus bar-1 & bus-bar-2  |                              | -0.005 |            | -0.01 | 0.00                                  |      | 0     | 0.00  |
|        |                          | 220KV S/S Abohar  | 1 No. bus coupler between 220 bus bar-1 & bus-bar-2  |                              |        |            | 0.00  |                                       |      | 0     | 0.00  |
|        |                          | 220KV S/S Dharamkot   | 1 No. bus coupler between 220 bus bar-1 & bus-bar-2  |                              |        |            | 0.00  |                                       |      | 0     | 0.00  |
|        |                          | 220KV S/S Rehans Jattan   | 1 No. bus coupler between 220 bus bar-1 & bus-bar-2  |                              |        |            | 0.00  |                                       |      | 0     | 0.00  |
|        |                          | 220KV S/S Katorewala  | 1 No. bus coupler between 66 kv bus bar-1 & bus-bar-2  |                              |        |            | 0.00  |                                       |      | 0     | 0.00  |
|        |                          | 220KV S/S Botton Wala   | 1 No. bus coupler between 66 kv bus bar-1 & bus-bar-2  |                              |        |            | 0.00  |                                       |      | 0     | 0.00  |
|        |                          | 220KV S/S Talwandi Babo   | 1 No. bus coupler between 66 kv bus bar-1 & bus-bar-2  |                              |        |            | 0.00  |                                       |      | 0     | 0.00  |
|        |                          | 220KV S/S Moha  | 1 No. bus coupler between 66 kv bus bar-1 & bus-bar-2  |                              |        |            | 0.00  |                                       |      | 0     | 0.00  |
|        |                          | 220KV S/S Himmatpura  | 1 No. bus coupler between 66 kv bus bar-1 & bus-bar-2  |                              |        |            | 0.00  |                                       |      | 0     | 0.00  |
|        |                          | 220KV S/S Jagron  | 1 No. bus coupler between 66 kv bus bar-1 & bus-bar-2  |                              |        |            | 0.00  |                                       |      | 0     | 0.00  |
|        |                          | 220KV S/S Mastewala   | 1 No. bus coupler between 66 kv bus bar-1 & bus-bar-2  |                              |        |            | 0.00  |                                       |      | 0     | 0.00  |
|        |                          | 220KV S/S Lallan Kalan  | 1 No. bus coupler between 66 kv bus bar-1 & bus-bar-2  |                              |        |            | 0.00  |                                       |      | 0     | 0.00  |
|        |                          | 220KV S/S Dharamkot   | 1 No. bus coupler between 66 kv bus bar-1 & bus-bar-2  |                              |        |            | 0.00  |                                       |      | 0     | 0.00  |
|        |                          | 220KV S/S Mandi Goolindgarh G-1   | 1 No. bus coupler between 66 kv bus bar-1 & bus-bar-2  |                              |        |            | 0.00  |                                       |      | 0     | 0.00  |
|        |                          | 220KV S/S Chajli  | 1 No. bus coupler between 66 kv bus bar-1 & bus-bar-2  | 0.002                        |        | 0.00000007 | 0.04  | 0.00                                  |      | 0     | 0.00  |
|        |                          | 220KV S/S Dhuri   | 1 No. bus coupler between 66 kv bus bar-1 & bus-bar-2  |                              |        |            | 0     | 0.00                                  |      | 0     | 0.00  |
|        |                          | 220KV S/S Mehal Kalan   | 1 No. bus coupler between 66 kv bus bar-1 & bus-bar-2  |                              |        |            | 0     | 0.00                                  |      | 0     | 0.00  |
|        |                          | 220KV S/S Basanapur   | 1 No. bus coupler between 66 kv bus bar-1 & bus-bar-2  |                              |        |            | 0     | 0.00                                  |      | 0     | 0.00  |
|        |                          | 132KV S/S Moga-2 (Dhaleke)  | 1 No. bus coupler between 16/20 MVA 132/11 kv T-1 & 20 MVA 132/11 kv T-2   |                              |        |            | 0     | 0.00                                  |      | 0     | 0.00  |
|        |                          | 132KV S/S Saroadh Bhal  | 1 No. bus coupler between 20 MVA 132/11 kv T-1 & 16/20 MVA 132/11 kv   |                              |        |            | 0     | 0.00                                  |      | 0     | 0.00  |
|        |                          | 220 kv S/S Katorewala   | 1 No. bus coupler between 20 MVA 66/11 kv T-2 & 10/12.5 MVA 66/11 kv T-4   |                              |        |            | 0     | 0.00                                  |      | 0     | 0.00  |
|        |                          | 220 kv S/S Passiana   | 1 No. 11 kv bus coupler  |                              |        |            | 0     | 0.00                                  |      | 0     | 0.00  |
|        |                          | 220 kv S/S Majitha  | 1 No. 11 kv bus coupler  |                              |        |            | 0     | 0.00                                  |      | 0     | 0.00  |
| 3      | Amendments No.19/2021-22 | Upgradation of 66 KV substation Old Patela to 220 kv substation.            | 2X100 MVA, 220/66 kv T/F With 2 No. 220 kv line bays 2 No. T/F bays and 1No. Bus coupler bay<br><br>L/LO of one Ckt. of 220 kv Bahadurgarh-Durgam line (DC on DO 19 km Zebra conductor 420 mm <sup>2</sup> )   |                              |        |            | 0     | 0.00                                  |      | 0     | 0.00  |
| 4      | Amendments No.19/2021-22 | 400 KV Bsm, Dhansu.   | 1x500 MVA, additional 400/220 kv ICT at 400 kv Dhansu along with 400 kv ICT Bay, 2 nos. 400 kv line Bays, 2 nos. 400 kv Tie Bays, 400 kv Future Bay, 220 kv ICT Bay<br><br>L/LO of 400 kv Nekodar-Kurukshetra line at 400 kv Dhansu with Quad Moose Conductor  | 41.93                        |        |            | 0     | 41.93                                 | 0.00 | 0     | 0.00  |
| 5      | Amendment No. 16/2021-22 | Evacuation system of Shahpur Kandi Hydro Project                            | 220 kv RSD to 220 kv/ Shahpur Kandi PH-I (BC on DO, 0.5 sq.ft. line length 16 km, L/LO length 0.5 km approx)<br><br>220 kv/ Shahpur Kandi PH-I to 220 kv Baria (BC on DO, HTLS of 1200 A capacity, line length 18 km approx)   |                              |        |            | 0     | 0.00                                  |      | 0     | 0.00  |
| 6      | Amendments No.22/2021-22 | 220kv S/S Jhordan (New) including Substation Automation System SAS of 1 pt. | 2x100MVA, 220/66kv T/F with 2 no. 220kv line bays and 1 no. Bus coupler bay including SAS and Civil works.<br><br>L/LO of one ckt. Of 220kv Pakhawal Mehal Kalan transmission line (BMM Zebra conductor 420 mm <sup>2</sup> ) at 220kv Jhordan (New),<br>4 nos 66kv line bays.   |                              |        |            | 0     | 0.00                                  |      | 0     | 0.00  |
| 7      | Amendments No.24/2021-22 | 400 kv S/S Behman Jassa Singh   | 2x500 MVA, additional 400/220 kv ICT at 400 kv Behman Jassa Singh along with 2 no. 400 kv ICT Bays, 2 nos. 400 kv line Bays, 2 nos. 400 kv Tie Bays, 400 kv Future Bay, 2 no 220 kv ICT Bays, 220 KV Bus coupler bay, 220 KV Transfer bus coupler bay, 4 nos 220 kv line bays.<br><br>L/LO of 400 kv Talwandi Babo- Nekodar line at 400 kv Behman Jassa Singh (line length-16 km, Twin Moose conductor (Work and review) |                              |        |            | 0     | 0.00                                  |      | 0     | 0.00  |

| S.No. | Sr No. as per O/P Order  | Particulars  | Network Addition/ Scope of Work   | CAPEX 2024-25 ending sept-24 |      |            |       | CAPITALISATION 2024-25 ending sept-24 |           |       |       |
|-------|--------------------------|--|---|------------------------------|------|------------|-------|---------------------------------------|-----------|-------|-------|
|       |                          |  |   | GRID                         | TL&C | CIVIL      | Total | GRID                                  | TL&C      | CIVIL | Total |
|       |                          |  | 220 KV D/C line (with OPBW) from 400 KV Behman Jassa Singh to 220KV Talwandi Bahi (Line length -8km, 0.4 sq')   |                              |      | 0          | 0.00  |                                       | 0         | 0.00  |       |
|       |                          |  | L/LD of 220 KV Mansa-Talwandi Bahi of 220 KV Manur (Line length -9km, 0.4 sq')  |                              |      | 0          | 0.00  |                                       | 0         | 0.00  |       |
|       |                          |  | L/LD of both circuits of HPOL Mittal-220 KV Mansa of 220 KV bus of 400 KV Behman Jassa Singh (3x2 KV DC on DC, 0.4sq')  |                              |      | 0          | 0.00  |                                       | 0         | 0.00  |       |
|       |                          |  | 220 KV D/C line on D/C towers from 400 kv Behman Jassa Singh to GNDTP Bathinda with multi circuit towers in GNDTP premises (Line length -35km, 0.4 sq')   |                              |      | 0          | 0.00  |                                       | 0         | 0.00  |       |
|       |                          |  | 5 nos 220 kv bays 2 each of 220 kv Talwandi Bahi, Manur & GNDTP.  |                              |      | 0          | 0.00  |                                       | 0         | 0.00  |       |
| 8     | Amendments No.26/2021-22 | 220 kv B/S Kharar.                                     | Augmentation of 1 No. 100 MVA T/F at 220KV B/S Kharar to 160 MVA.   | 0.001                        |      | -0.0116247 | -0.01 |                                       | 0         | 0.00  |       |
| 9     | Amendments No.26/2021-22 | 220 kv Line Verpal-Fall                                | Shifting of 220 kv B/C Fall-Verpal line from 220 kv Verpal to 400 kv Amritsar (3km, 0.4 sq')  |                              | 0.51 | 0          | 0.51  |                                       | 0         | 0.00  |       |
| 10    | Amendments No.27/2021-22 | 220 kv B/S Mohal-2                                     | 220 kv 2 No. Bays   |                              |      | 0          | 0.00  |                                       | 0         | 0.00  |       |
| 11    | Amendments No.28/2021-22 | 220 kv B/S Udaola Grahman.                             | Additional 3rd 220*132 kv, 100 MVA Auto T/F   |                              |      | 0          | 0.00  |                                       | 0         | 0.00  |       |
| 12    | Amendments No.29/2021-22 | Installation of capacitor banks at various B/Ss.       |   |                              |      | 0          | 0.00  |                                       | 0         | 0.00  |       |
|       |                          | 220KV B/S Doraha                                       | 4X10.960 MVAR, 66 KV Capacitor Bank at 220KV B/S Doraha   |                              |      | 0          | 0.00  |                                       | 0         | 0.00  |       |
|       |                          | 220KV B/S Bahohian                                     | 2X10.960 MVAR, 66 KV Capacitor Bank   | -0.15                        |      | 0          | -0.15 | 0.00                                  | 0         | 0.00  |       |
|       |                          | 220KV B/S Dharamkot                                    | 2X10.960 MVAR, 66 KV Capacitor Bank   |                              |      | 0          | 0.00  |                                       | 0         | 0.00  |       |
|       |                          | 220KV B/S Banur  | 2X10.960 MVAR, 66 KV Capacitor Bank   |                              |      | 0          | 0.00  |                                       | 0         | 0.00  |       |
|       |                          | 220KV B/S Desuja                                       | 2X10.960 MVAR, 66 KV Capacitor Bank   |                              |      | 0          | 0.00  |                                       | 0         | 0.00  |       |
|       |                          | 220KV B/S Tlober                                       | 2X10.960 MVAR, 66 KV Capacitor Bank   |                              |      | 0          | 0.00  |                                       | 0         | 0.00  |       |
|       |                          | 220KV B/S Chagwah                                      | 2X10.960 MVAR, 66 KV Capacitor Bank   |                              |      | 0          | 0.00  |                                       | 0         | 0.00  |       |
|       |                          | 220KV B/S Chola Bahi                                   | 2X10.960 MVAR, 66 KV Capacitor Bank   |                              |      | 0          | 0.00  |                                       | 0         | 0.00  |       |
|       |                          | 220KV B/S Banga  | 2X10.960 MVAR, 132 KV Capacitor Bank  |                              |      | 0          | 0.00  |                                       | 0         | 0.00  |       |
|       |                          | 220KV B/S Butar  | 2X10.960 MVAR, 132 KV Capacitor Bank  |                              |      | 0          | 0.00  |                                       | 0         | 0.00  |       |
|       |                          | 220KV B/S Hosharpur                                    | 5X10.960 MVAR, 66 KV Capacitor Bank   |                              |      | 0          | 0.00  |                                       | 0         | 0.00  |       |
|       |                          | 220 kv B/S Kola Janga                                  | 3X10.960 MVAR, 132KV Capacitor Bank   |                              |      | 0          | 0.00  |                                       | 0         | 0.00  |       |
| 13    | Amendment No. 01/2022-23 | 220 kv Mubarkpur (U/G from 66 kv substation Mubarkpur) | U/G of 66 kv Mubarkpur to 220 kv with installation of 2X160 MVA, 220/66 kv transformer (including 2 Nos. line bays, 2 No. T/F bays and 1 No. B/C bay)   |                              |      | 0          | 0.00  |                                       | 0         | 0.00  |       |
|       |                          |  | L/LD of 220 kv Mohal-2 - Derohassi line of 220 kv Mubarkpur (U/G from 66 kv) (L/LD Length: 3.5 km approx., 0.4', D/C on D/C)  | 0.05                         |      | 0          | 0.05  |                                       | 0         | 0.00  |       |
|       |                          |  | B. Substation Automation System (SAS) for Rs. 1 Crore.  |                              |      | 0          | 0.00  |                                       | 0         | 0.00  |       |
| 14    | Amendment No. 02/2022-23 | 220K B/S Banur   | Augmentation of 1 no. 100 MVA Transformer at 220 kv Sub-station Banur to 150 MVA  | 12.73                        |      | 0.1367238  | 10.91 | 0.27                                  | 0         | 0.27  |       |
| 15    | Amend 04/22-23           | 400 KV POOL, Amritsar                                  | Shifting of 220kv B/C Rashiani-Verpal line from 220kv/Verpal to 400kv Amritsar (3 KM, 0.4sq')   |                              |      | 0          | 0.00  |                                       | 0         | 0.00  |       |
| 16    | Amend 06/22-23           | 220K B/S MGG-1   | Augmentation of 2 no. 100 MVA Transformer at 220 kv Sub-station MGG-1 to 150 MVA  |                              |      | 0          | 0.00  |                                       | 0.1135523 | 0.12  |       |
| 17    | Amend 07/22-23           | 220K B/S Chiti (U/G from 66 KV)                        | Creation of 220 KV Chiti with 1 x 150 MVA T/F (fed from L/LD of 220 KV B/C line, (2 line bays, 1 T/F bay and 1 B/C bay).<br>L/LD of one ckt. of 400 kv Nakkodar - Kartarpur D/C line at 220 kv Chiti (L/LD length - 2.5 km, 0.4sq') |                              |      | 0          | 0.00  |                                       | 0         | 0.00  |       |
|       |                          |  |   |                              |      | 0          | 0.00  |                                       | 0         | 0.00  |       |
| 18    | Amendment no. 8/22-23    | 132 KV Naloda  | 1 No. 3rd Additional 20 MVA, 132/11 kv T/F  |                              |      | 0          | 0.00  |                                       | 0         | 0.00  |       |
|       |                          | 220 KV B/S Banga                                       | 1 No. 3rd Additional 20 MVA 132/11 kv T/F   | 2.95                         |      | 0          | 2.95  | 3.20                                  | 0         | 3.20  |       |
|       |                          | 220 KV Goriaj  | 1 No. 3rd Additional 20 MVA 132/11 kv T/F   | 2.55                         |      | 0          | 2.55  |                                       | 0         | 0.00  |       |
|       |                          | 220 KV Singhwala (Moga)                                | 1 No. 20 MVA 66/11 KV T/F   |                              |      | 0          | 0.00  |                                       | 0         | 0.00  |       |
|       |                          | 132 Moga-2 (Dhaleke)                                   | 1 No. 3rd Additional 20 MVA 132/11 kv T/F   |                              |      | 0          | 0.00  |                                       | 0         | 0.00  |       |
|       |                          | 132 KV Moga-1  | 1 No. 3rd Additional 20 MVA 132/11 kv T/F   |                              |      | 0          | 0.00  |                                       | 0         | 0.00  |       |
|       |                          | 220 KV Gungarh   | 1 No. 4th Additional 20 MVA 66/11 kv T/F  | 0.00                         |      | 0          | 0.00  |                                       | 0         | 0.00  |       |
|       |                          | 220 KV Bassi Pathana                                   | 1 No. 3rd Additional 20 MVA 66/11 kv T/F  |                              |      | 0          | 0.00  |                                       | 0         | 0.00  |       |
|       |                          | 220 KV Humbra  | 1 No. 3rd Additional 20 MVA 66/11 kv T/F  | 0.398                        |      | 0          | 0.40  | 0.00                                  | 0         | 0.00  |       |
|       |                          | 220 KV Ajwal   | 1 No. 3rd Addl. 66/11 KV 12.5 MVA T/F (spare T/F from system to be used).   |                              |      | 0          | 0.00  |                                       | 0         | 0.00  |       |

| Sr.No.                        | Sr No. as per OIP Order                                   | Particulars   | Network Addition   | Scope of Work | CAPEX 2024-26 ending sept-24 |              |             |               | CAPITALISATION 2024-26 ending sept-24 |              |             |              |
|-------------------------------|---|---|--|---------------|------------------------------|--------------|-------------|---------------|---------------------------------------|--------------|-------------|--------------|
|                               |   |   |  |               | GRID                         | TL&C         | CIVIL       | Total         | GRID                                  | TL&C         | CIVIL       | Total        |
|                               |   | 220 KV Ghuseje  | Aug. of 1 no. 20 MVA with 31.5 MVA, 66/11 KV   |               | 0.225                        | 0            | 0.24        |               | 0                                     | 0.00         |             |              |
|                               |   | 220 KV Anlon  | 1 No. 4th Additional 20 MVA 66/11 kv T/F   |               |                              | 0            | 0.00        |               | 0                                     | 0.00         |             |              |
|                               |   | 220 KV Saldure (Dera Bess)  | Aug. of 1 no. 20 MVA with 31.5 MVA, 66/11 KV   |               | 0.069                        | 0            | 0.07        |               | 0                                     | 0.00         |             |              |
|                               |   | 220 KV Kherar   | 1 No. 4th Additional 20 MVA 66/11 kv T/F   |               | 0.441                        | 0.01524      | 0.46        | 0.12          | 0                                     | 0.12         |             |              |
|                               |   | 220 KV Chogavan   | 1 No. 3rd Additional 20 MVA 66/11 kv T/F   |               |                              | 0            | 0.00        |               | 0                                     | 0.00         |             |              |
|                               |   | 220 KV Kohara   | Aug. of 1 no. 20 MVA with 31.5 MVA, 66/11 KV (Additional 12.5 MVA, 66/11 kv T/F planned in MYT2020-23 Sr. No. 55 may be considered as deleted)   |               |                              | 0            | 0.00        |               | 0                                     | 0.00         |             |              |
|                               |   | 220 KV Ovi Lines Amritsar   | 1 No. 3rd Addl. 66/11 KV 12.5 MVA T/F (spare T/F from system to be used).  |               | 0.36                         | 0.0027703    | 0.38        | 0.00          | 0                                     | 0.00         |             |              |
| 18                            | Amendment 18/2023   | Rearrangement of connectivity of Transmission lines in Fateha Circle to control the existing overloading of certain lines   | a. Termination of 220 KV Rajpura - 400 KV Paggan Main circuit at 220 kv Behatnagar   |               |                              | 0            | 0.00        |               | 0                                     | 0.00         |             |              |
|                               |   |   | b. Connecting 220 kv Devgam to 220 kv Rajpura  |               |                              | 0            | 0.00        |               | 0                                     | 0.00         |             |              |
|                               |   |   | c. Connecting 400 kv Rajpura to 220 kv Rajpura (including new link of approx. 5 km length, D/C on D/C)   |               | 0.02                         | 0            | 0.02        |               | 0                                     | 0.00         |             |              |
|                               |   |   | d. Connecting 400 KV Rajpura to 220 KV Mohali-1 (one circuit direct and one circuit via 220 kv Behar, on D/C line, including new link of approx. 7km length, D/C on D/C)   |               |                              | 0            | 0.00        |               | 0                                     | 0.00         |             |              |
|                               |   |   | e. 2 Nos. 220 kv bays at 400 kv Rajpura  |               |                              | 0            | 0.00        |               | 0                                     | 0.00         |             |              |
|                               |   |   | f. 220 kv Side bus extension arrangement to be made at 400 kv Rajpura for providing suitable space for 2 Nos. 220 kv Bays  |               |                              | 0            | 0.00        |               | 0                                     | 0.00         |             |              |
| 28                            | Petition 18/0924  | 220 kv Bajkora  | Repl. of 100 MVA with 180 MVA, 220/66 kv T/F   |               | 12.87                        |              |             | 0.31          |                                       |              |             |              |
| Total (D)                     |   |   |  |               | 94.16                        | 0.62         | 0.14        | 94.92         | 8.90                                  | 0.00         | 0.82        | 10.82        |
| <b>GRAND TOTAL</b>            |   |   |  |               | <b>181.53</b>                | <b>11.52</b> | <b>5.93</b> | <b>173.78</b> | <b>26.93</b>                          | <b>41.82</b> | <b>1.00</b> | <b>83.71</b> |
| <b>NEW Transmission works</b> |   |   |  |               |                              |              |             |               |                                       |              |             |              |
| Sr. No.                       | Substation Name   | Scope of work   | Remarks  |               |                              |              |             |               |                                       |              |             |              |
| <b>T&amp;S Works</b>          |   |   |  |               |                              |              |             |               |                                       |              |             |              |
| 1                             | 220 kv S-B GNCTP  | Additional 150 MVA, 220/66 KV transformer including 66kv busbar extension (2x50MVA 132/66KV will be scored)   | The local Bahinod-Gudderaha- Malout area is primarily fed from 220 kv Malur, Multsar and GNCTP substations via 132 kv sub-stations of this area. In case of failure of any one source, the total supply fails, leading to blackout. So to give relief to 132 kv system, 66 kv loads are planned to be shifted from 132 kv system to 220 kv system. This will also eliminate one additional step of 132/66 kv transformers thereby reducing transformation losses.  |               |                              |              | 0.00        |               |                                       |              |             | 0.00         |
| 2                             | Upgradation of 66 kv Bhelelana to 220 kv sub-station.     | Creation of 220kv Bhelelana with 2x100MVA, 220/66kv T/F (2 line bays, 2 T/F bays & 1no. Bus Coupler bay)<br><br>LLQ of S/B 220 kv Multsar - 220 kv Malout line (LLQ length 1km, 0.48q)  | This S/B has been proposed by PSPCL & is situated in the center of Multsar & Bahinod. This S/B will give relief to 132kv Multsar, GNCTP, Malout & 220KV Multsar. PSPCL will connect 66 kv link from Bhelelana to Doda and Kauri to deled 3X100 MVA, 220 /132 kv auto transformers at 220 kv Multsar along with 132 kv link lines between 220 kv Multsar and 132 kv Multsar. At this S/B the 2nd 100 MVA T/F will be installed after sparring 100 MVA Power T/F from some other work where the augmentation of 100MVA to 150MVA is planned.   |               |                              |              | 0.00        |               |                                       |              |             | 0.00         |
|                               |   |   |  |               |                              |              | 0.00        |               |                                       |              |             | 0.00         |
| 3                             | Upgradation of 66 kv Guru Har Sahai to 220 kv sub-station | Creation of 220KV Guru Har-sahai with 2x100MVA, 220/66kv T/F (4 line bays at Guru Har Sahai, 20bays each at Ghuseje & Jhoke Har Har, 2 T/F bays & 1no. bus coupler bay)<br><br>D/C line from 220 kv Ghuseje and D/C line from 220 kv Jhoke Har Har (Line length 28km & 30km, 0.48q) | PSPCL had proposed upgradation of 66 kv S/B Jhain Arlan to 220 kv S/B to deled 220 kv S/B Ghuseje but as the transfer of land owned by Village Panchayat has not materialized for upgradation of 220 kv S/B Jhain Arlan so nearby 66 kv Guru Har-sahai was agreed upon for upgradation to a 220 KV S/B by both PSPCL and PSPCL to deled Ghuseje and Badia in TPC meeting dated 15.07.2022. This S/B would be connected by D/C from 220 KV Ghuseje and 220 KV Jhoke Harhar.<br><br>At this S/B the 2nd 100 MVA T/F will be installed after sparring 100 MVA Power T/F from some other work where the augmentation of 100MVA to 150MVA is planned. The initial towers at Guru Har-sahai will be multi circuit towers to address the issue of ROW.<br><br>As per PBERC notification dated 5/11/2018 (Annexure-A) inter-state-transmission project costing more than Rs. 50Cr. are to be developed through TBCB. Cost of this project is more than 50Cr. but work being a brown field project and technical upgradation as such exemption may be given from TBCB. In line with Ministry of Power, Govt. of India Letter no. 152/2017-Trials-Pt(I) dated 18.3.2021 (Annexure-B) |               |                              |              | 0.00        |               |                                       |              |             | 0.00         |
|                               |   |   |  |               | 0.02                         |              |             |               |                                       |              |             | 0.00         |

| Sl.No. | Sl. No. as per OIP Order  | Particulars  | Network Addition | Scope of Work   | CAPEX 2024-26 ending sept-24 |      |          |       | CAPITALISATION 2024-26 ending sept-24 |      |       |       |
|--------|---|--|------------------|---|------------------------------|------|----------|-------|---------------------------------------|------|-------|-------|
|        |   |  |                  |   | GRID                         | TL&C | CIVIL    | Total | GRID                                  | TL&C | CIVIL | Total |
| 4      | Upgradation of 132 KV Barmath Bhal to 220 kv level                              | Creation of 220KV Barmath Bhal with 1x100MVA, 220/132kv T/F (4 line bays, 1 T/F bay & 1no. Bus Coupler Bay)<br><br>LLO of both circuits of 220 kv Beghapurans - Begalthana line (LLO Length - 8km, 0.48sq)   |                  | This S/B will give relief to 220 kv Himmatpura by shifting of load of 66 kv Deena Sahla and 66 kv Patla Hils. In addition, it will provide second source of supply to 132 kv Gholan Kalan and Barmath Bhal, which are now radially fed from 220 kv Moga and face blackout in case of tripping of 132 kv S/C line from 220 kv Moga.  |                              |      |          | 0.00  |                                       |      |       | 0.00  |
| 6      | Upgradation of 66 kv Chohanu to 220 kv level (2nd 100MVA, 220/66kv T/F for N-1) | Creation of 220KV Chohanu with 2x100MVA, 220/66kv T/F (4 line bays, 2 T/F bays & 1no. Bus coupler bay)<br><br>LLO of 400 kv Nakodar - 220 kv Hoshiarpur and Nakodar - Rehens Jattan 220 kv Oils at Proposed 220 kv S/B Chohanu (LLO Length - 8km + 6km, 0.4 8sq)             |                  | This S/B is proposed by PSPCL to cater load growth and to give relief to Jansher, Pragwara and Rehens Jattan as agreed upon in the TPC meeting (Sl. no. 8 of Table-15).<br><br>At this S/B the 2nd 100 MVA T/F will be installed after sparing 100 MVA Power T/F from some other work where the upgradation of 100MVA to 150MVA is planned.   |                              |      |          | 0.00  |                                       |      |       | 0.00  |
| 6      | Upgradation of 66 kv Gili Road Ludhiana to 220 kv level (Under Study)           | Creation of 220KV-Gili Road Ludhiana with 2x100MVA, 220/66kv T/F (4 line bays (2 at Proposed Gili road and 2 at Ferozpur road), 2 T/F bays & 1no. bus coupler bay)<br><br>D/C line (8km, 0.48sq) from 220 kv Ferozpur Road Ludhiana on multi circuit tower/modern techniques |                  | PSPCL proposed up-gradation of 66 kv Gili Road to 220 kv S/B which will give relief to overloaded 66 kv Lallan Kalan-Gili road D/C lines as up-gradation of conductor of these lines to HTLS is not possible as line passes over very thickly populated areas and it was agreed upon in the TPC meeting (Sl. No. 7 of Table-12) to include the work in 3rd CP of MYT 23-26 subject to the demolition of the 1512 complaint center and offices of DB organisation.<br><br>Under study due to complication of RD/W. Route is being studied by using modern technology like monopoles/multi-circuit towers. Once the route is finalised, PSBERD will be approached through petition during the course of next MYT.   |                              |      |          | 0.00  |                                       |      |       | 0.00  |
| 7      | Upgradation of 66 kv Bija Chaska to 220 kv level                                | Creation of 220KV Bija Chaska with 2x100MVA, 220/66kv T/F (2 nos. line bays, 2 T/F bays & 1no. Bus Coupler bay)<br><br>LLO of one circuit of upcoming Dhanasu - Garshe 220 kv line at Bija (12km, 0.48sq)  |                  | Proposal of this substation was received from PSPCL for upcoming loads in and around Sahnewal-Doraha to cater to the industry in the TPC meeting.<br><br>Loads to be shifted on 220 kv Bija are 66 kv Bija, Behomajra, Reason & Apparel Park to give relief to 220KV Doraha S/B and cater to the upcoming loads in the area.<br><br>At this S/B the 2nd 100 MVA T/F will be installed after sparing 100 MVA Power T/F from some other work where the upgradation of 100MVA to 150MVA is planned.  |                              |      |          | 0.00  |                                       |      |       | 0.00  |
| 8      | Upgradation of 66 kv Bhadson to 220 kv level                                    | Creation of 220KV Bhadson with 2x100MVA, 220/66kv T/F (5 line bays (2 at Amloh and 4 at Bhadson), 2 T/F bays & 1no. Bus Coupler Bay)<br><br>D/C line from 400 kv PQCIL Pattala (15km, 0.48sq) and D/C line from 220 kv Amloh (12km, 0.48sq)                                  |                  | Proposed by PSPCL to give relief to 220KV Amloh by shifting of 66 kv loads from 220 kv Amloh to Bhadson. Upcoming connections can be released by PSPCL from Amloh. It will also provide new source of power evacuation from 400 kv PQCIL Pattala where new 800 MVA IGT is being installed, this will give relief to existing sources of power in Amloh area, i.e. 400 kv Miserkote and 400 KV Rajpura<br><br>At this S/B the 2nd 100 MVA T/F will be installed after sparing 100 MVA Power T/F from some other work where the upgradation of 100MVA to 150MVA is planned.   |                              |      |          | 0.00  |                                       |      |       | 0.00  |
| 9      | Upgradation of 66 kv Chourwala to 220 kv level                                  | Creation of 220KV Chourwala with 2x100MVA, 220/66kv T/F (4 line bays, 2 T/F bays & 1no. Bus Coupler Bay)<br><br>LLO of both circuits of 400 kv Rajpura - 220 kv Gobindgarh-1 line (HTLS) (8 km, 0.48sq) HTLS equipment   |                  | This substation has been proposed by PSPCL to give relief to 220 kv substation G-1 to facilitate the release of load connections in Mandi Gobindgarh area from G-1 as no further expansion of G-1 S/B is possible. Currently Chourwala/Simind areas are fed from G-1/G-4 S/Bs and one these areas are shifted to Chourwala a relief of about 100 MVA would be available at G-1 S/B<br><br>As per PSBERD notification dated 5/11/2018 (Annexure-A) inter-state transmission project costing more than Rs. 50Cr. are to be developed through TBOS. Cost of this project is more than 50Cr. but work being a brown field project and technical upgradation as such exemption may.<br><br>Proposed by PSPCL to give relief to 220KV Patl and additionally no space is available at 220 kv Patl to establish a 66 kv bay for second circuit to 66 kv Toor from 220 kv Patl S/B. The proposal was agreed upon in the in the TPC meeting by both PSPCL and PSTCL (Sl. No. 12 of Table-4) |                              |      |          | 0.00  |                                       |      |       | 0.00  |
| 10     | Upgradation of 66 kv Toor to 220 kv level                                       | Creation of 220KV Toor with 2x100MVA, 220/66kv T/F (2 line bays, 2 T/F bay & 1no. Bus Coupler Bay)<br><br>LLO of one circuit of 400 kv Meikru - 220 kv Algon line at Proposed 220KV s/s Toor (7km, 0.48sq)   |                  | Proposed by PSPCL to give relief to 220KV Patl and additionally no space is available at 220 kv Patl to establish a 66 kv bay for second circuit to 66 kv Toor from 220 kv Patl S/B. The proposal was agreed upon in the in the TPC meeting by both PSPCL and PSTCL (Sl. No. 12 of Table-4)<br><br>At this S/B the 2nd 100 MVA T/F will be installed after sparing 100 MVA Power T/F from some other work where the upgradation of 100MVA to 150MVA is planned.   |                              |      |          | 0.00  |                                       |      |       | 0.00  |
| 11     | Double bus arrangement at 220 kv Mandi Gobindgarh - 2                           |  |                  | Proposed by Chief Engineer-P&M, PSTCL to provide reliability of supply to industrial consumers by providing a 220 kv double bus bay as per the OEA norms as in case of failure of single available bus there is a complete blackout.  |                              |      |          | 0.00  |                                       |      |       | 0.00  |
| 12     | Upgradation of 132 kv Jandala Guru to 220 kv level                              | Creation of 220KV Jandala Guru with 2x100MVA, 220/132kv T/F (2 line bays, 2 T/F bays & 1no. Bus Coupler Bay)<br><br>LLO of 220 kv Bulai - Verpal circuit on multi-circuit Tower/Modern techniques at Jandala Guru (4km, 0.48sq)  |                  | To address the problems in the allied city of Amritsar a committee was constituted by DirectorIT. As per recommendation of committee to give reliable supply to Amritsar city it was proposed to upgrade Jandala by shifting auto transformer 220/132 kv 100 MVA being spared from Bulai to inject power at Verka to provide reliable supply in event of constraints in Batale/Verka D/C line or 132 kv bus at Verpal. PSTCL & PSPCL agreed to file proposal in the TPC meeting (Sl. No. 6 of Table-6 of MDM).<br><br>In this case the 1 No. 220/132 kv auto T/F will be shifted from Bulai after the commissioning of 220 kv Batale.   |                              |      | 0.007204 | 0.01  |                                       |      |       | 0.00  |
|        |   |  |                  |   |                              |      |          | 0     |                                       |      |       | 0.00  |

| SR.No. | Sr No. as per OIP Order   | Particulars   | Network Addition   | Scope of Work  | CAPEX 2024-26 ending sept-24 |      |       |         | CAPITALISATION 2024-26 ending sept-24 |      |       |       |      |
|--------|---|---|--|--|------------------------------|------|-------|---------|---------------------------------------|------|-------|-------|------|
|        |   |   |  |  | GRID                         | TL&C | CIVIL | Total   | GRID                                  | TL&C | CIVIL | Total |      |
| 13     | Upgradation of 132 kV Tenda to 220 kV level   | Creation of 220kV Tenda with 1x100MVA, 220/132kV TIF and 1x100MVA, 220/66kV TIF (2 line bays, 2 TIF bays & 1no. Bus Coupler Bay)  |  | Proposed by P&M, PSTDL with one 220/132 kV auto-transformer, to provide cushioning effect to the sharp drop in voltage at MHP/Tenda/Bhogpur areas. This voltage drop sometimes leads to tripping of machines causing blackout. In addition to it, it will give relief to the 132 kV system in Tenda/Bhogpur belt when there is no generation at MHP as being a run of the river plant, it faces frequent problems of silt. Apart from it other two sources feeding this area are almost fully loaded i.e. BBMB Jalandhar and 132 kV Jampur-Chohal line. PSPOL apprised that 132/66 kV transformers at Bhogpur are fully loaded i.e. more than 90% and two 66kV stations Kandhale Jaitar and Kujanpur will be shifted from 132 kV Bhogpur to 132 kV Tenda, for which one 100 MVA, 220/66 kV TIF is also required. |                              |      | 0     | 0.00    |                                       |      |       | 0.00  |      |
|        |   | L.I.O of S/C 220 kV BBMB Jalandhar-Desuja line (4.5km, 0.48sq')   |  |  |                              |      |       | 0       | 0.00                                  |      |       | 0.00  |      |
| 14     | Upgradation of 132 kV Sri Harpolaipur to 220 kV level (1x100 MVA 220/132 kV + 1x100 220/66 kV - already planned 2nd 220/132 kV Auto transformer at Wadala Granthian (to be dropped) (132 kV line from WG and 132/66 kV TIFs will be spared) | Creation of 220kV Sri Harpolaipur with 1x100MVA, 220/132kV & 1x100MVA, 220/66kV TIFs (2 line bays, 2 TIF bays & 1no. Bus Coupler Bay)   |  | This work is required for evacuation of downstream network of 400 kV Wadala Granthian. In addition it will address the problems of constraints at MHP when all the machines are shut due to low water or high silt as MHP is a run off the river project. PSTDL & PSPOL agreed on this as per Sr. no. 2 of Table-6 and Sr. No 5 of supplementary agenda in MOM of TPC. Apart from this sub-transformers at Wadala granthian are fully loaded.  |                              |      | 0     | 0.00    |                                       |      |       | 0.00  |      |
|        |   | 220 KV D/C Line From Proposed 400 KV S/B Wadala Granthian (28km, 0.48sq')   | Keeping in view the ROW issues, some towers near the S/B will be multi-circuit towers and the work of sub-station shall be taken in hand when major work of transmission line is complete. |  |                              |      |       | 0       | 0.00                                  |      |       | 0.00  |      |
|        |   |   |  | As per PBERC notification dated 5/11/2018 (Annexure-A) intra-state-transmission project costing more than Rs. 50Cr. are to be developed through TBCB. Cost of this project is more than 50Cr. but work being a brown field project and technical upgradation as such exemption may be given from TBCB Mode in line with Ministry of Power, Govt. of India Letter no. 15/2/2017-Trans-P(1) dated 15.3.2021 (Annexure-B)   |                              |      |       |         |                                       |      |       |       |      |
| 15     | Re-arrangement to provide 2nd connectivity to 220 kV S/B Narsingani   | Double circuit from 220kV Khassa-Chogawan, *2 Km, 0.4 Sq'   |  | As per report of Committee constituted to provide reliable supply to the city of Amritsar, the committee recommended to provide second source of supply to 220 KV Narsingani which is now a radial station because in case towers of the existing line fail, there will be complete black out in major part of Amritsar city. So a re-arrangement has been proposed to further link Narsingani to Chogawan/Civil Lines.  |                              |      | 0     | 0.00    |                                       |      |       | 0.00  |      |
|        |   | Disconnecting 220kV Khassa-Civil Line ABR circuit and Chogawan-Khassa circuits from Khassa and diverting them to Narsingani   |  |  |                              |      |       | 0       | 0.00                                  |      |       | 0.00  |      |
|        |   | 1 no. circuit between 220kV Chogawan - Narsingani and 1no. circuit between 220kV Civil Line ABR - Narsingani, D/c line with 12.5 Km, 0.48sq'  |  |  |                              |      |       |         | 0                                     | 0.00 |       |       | 0.00 |
|        |   | Double bus arrangement at Bakhtana  |  |  |                              |      |       | 0       | 0.00                                  |      |       | 0.00  |      |
| 16     | 220 kV S/B Bakhtana   | Double bus arrangement at Bakhtana  |  | Bakhtana evacuates power from GmTP and PGCL Moga, so to provide reliability of supply, double busbar of 220 kV is proposed as per the requirement of Chief Engineer P&M, PSTDL   |                              |      | 0     | 3629068 |                                       |      | 0.58  | 0.00  |      |
| 17     | 220kV S/B Goraya (Add. 220/66kV 100MVA TIF for N-1 compliance)  | Connectivity of 220kV Nurmehal with 220kV Goraya with D/C line (length -28km, 0.48sq')  |  | To provide 2nd source of supply to Nurmehal as now it is fed radially from 400 KV Nakodar. In case towers of the existing line fail, there will be complete black out in Nurmehal area. Apart from this when GGSSTP Roper is down, Goraya is fed from Jansher via Katta Junga-Kartarpur-PGCL, Jalandhar. If Nurmehal is connected to 400 kV Nakodar via Nurmehal, flows from Jansher will reduce and it will give relief to 220 kV PGCL, Jalandhar-Kartarpur D/C line. L.I.O of both circuits of BBMB Jalandhar-Jampur line at Goraya (if approved by Power Sub-committee of BBMB) will give relief to both Jalandhar and Ludhiana face point/Industrial belts when generation of BBMB in lean period is down i.e. at Pong, Bhakra, Gurguwal and Dehar   |                              |      |       | 0       | 0.00                                  |      |       | 0.00  |      |
| 18     | 400kV Wadala-Granthian  | Stage 1:<br>Creation of 400kV Wadala Granthian with 2x500MVA, 400/220kV ICTs (2no. 400 kV line bays, 2no. 400 kV ICT bays, 2 no. 400 kV Tie Bays, 4 no. 220 kV Line bays, 4 no. 220 kV Bus interconnection bay, 2 no. 220 kV ICT bays, 1 no. 220 kV TBC bay, 1 no. 220 kV BC bay) |  | To enhance ATG/TTD limit of Punjab.  |                              |      |       |         |                                       |      |       |       |      |
|        |   | Stage 2:<br>Add: 1x500 MVA, 400/220 kV ICT (2 line bays, 1 ICT bays & 2 no. Tie Bays)   |  | Cost of this project is more than 50 Cr. but work being a brown field project (land of existing 220kV S/B Wadala Granthian is to be used) and technical upgradation as such exemption may be given from competitive bidding in line with Ministry of Power, Govt. of India Letter no. 15/2/2017-Trans-P(1) dated 15.3.2021 (Annexure-B)  |                              |      |       |         |                                       |      |       |       |      |
|        |   | L.I.O of 1 circuit of 400 kV Moga-Kashanpur line (20km, Quad mode)  |  | (Expenditure: 25% in 2024-25; 25% in 2025-26 and balance 50% to split over in 26-27.)  |                              |      |       |         |                                       |      |       |       |      |
|        |   | L.I.O of 2nd circuit of 400 kV Moga-Kashanpur line (20km, Quad mode)  |  |  |                              |      | 0     | 0.00    |                                       |      |       | 0.00  |      |
| 19     | 400 kV Makhu  | To give second S/B connectivity   |  | Under Study  |                              |      | 0     | 0.00    |                                       |      |       | 0.00  |      |
| 20     | 220 kV Bultanpur  | L.I.O of one circuit 220 kV Kanj-Bience city at 220 kV Bultanpur with Moose conductor (28Kms, 0.5 Sq')  |  | To provide 2nd source of supply to 220 kV Bience city as now it is fed radially from 220 kV Kanj. In case towers of the existing line fail, there will be complete black out in some area of Jalandhar.  |                              |      | 0     | 0.00    |                                       |      |       | 0.00  |      |
| 21     | To provide second source to 220 kV S/B Badli/Kalan  |   |  | Under study  |                              |      | 0     | 0.00    |                                       |      |       | 0.00  |      |
| 22     | 220 kV Jadia  | L.I.O of 1x500 Gurguwal-Dhanansu at Jadia (2 km, 0.4')  |  | When GGSSTP Roper is down Goraya/Banga/Jadia are fed from Jansher via Katta Junga- Kartarpur- PGCL, Jalandhar, thereby overloading the system. This will give additional source of power especially to Jadia, Banga S/Bs from Gurguwal and 400 kV Dhanansu   |                              |      | 0     | 0.00    |                                       |      |       | 0.00  |      |

| Sr.No. | Sr No. as per OIP Order  | Particulars   | Network Addition/ Scope of Work  | CAPEX 2024-26 ending sept-24 |      |           |       | CAPITALISATION 2024-26 ending sept-24 |      |       |       |
|--------|--|---|--|------------------------------|------|-----------|-------|---------------------------------------|------|-------|-------|
|        |  |   |  | GRID                         | TL&C | CIVIL     | Total | GRID                                  | TL&C | CIVIL | Total |
| 23     | 220KV PGCIL Panchkula - Derasassi Line (14km, 0.48sq)  | 220KV PGCIL Panchkula (Barwala) - Derasassi Line (14km, 0.48sq)   | To feed upcoming loads in Larlu, Mubarkpur, Ore Bassi belt, additional source of supply is required to give relief to 400 KV Rajpura-Larlu circuit and Nalagarh-Mohali circuits. Tripping of Mohali-2 to Larlu circuit will cause constraint on Larlu-Ore Bassi-Mubarkpur-Mohali-2 B/C line.   |                              |      | 0         | 0.00  |                                       |      |       | 0.00  |
| 24     | Strengthening of Verka-Mai Mandi Link and to establish link with Civil Lines ABR                     | (A) Disconnecting 132 KV Verka - Mai Mandi link and 132 KV Verka - Jayantipur link.   | In case of failure of supply from Verka, additional source of power from spare available capacity at 220 KV Civil Lines Amritsar not only to Mai Mandi but also Kathunangal and Jayantipur to be used. 132 KV Barwa-Gudaspur Line.   |                              |      | 0         | 0.00  |                                       |      |       | 0.00  |
|        |  | (B) Connecting 132 KV Mai Mandi with 132 KV Jayantipur.   |  |                              | 0    | 0.00      |       |                                       |      | 0.00  |       |
|        |  | (C) Connecting 132 KV Civil lines ABR with 132 KV Verka, (overhead 15 km + 1 km modern techniques)                              |  |                              | 0    | 0.00      |       |                                       |      | 0.00  |       |
|        |  | (D) Connecting 132 KV Civil lines ABR with 132 KV Mai Mandi. (overhead 26 km + 1 km underground)                                |  |                              | 0    | 0.00      |       |                                       |      | 0.00  |       |
| 25     | Requirement of Capacitor bank at various B/S/As as per CPR/ report.                                  | Under study as per CPR/ report.   | Final CPR/ report on system studies of capacitor requirement in Northern region for the year 2019-20 has been received wherein additional net capacitor banks for Punjab at various sub-stations has been recommended. In view of this, PSTCL is working to finalise the net requirement of capacitor banks to meet with the requirement of above recommendations. Further, PSTCL has started the installation of available 132 KV capacitor banks at various substations of PSTCL. PSCF funding shall also be explored.   |                              |      | 0         | 0.00  |                                       |      |       | 0.00  |
| 26     | 400 KV Rajpura To curtail overloading during N-1 conditions of Shrewangam-Fatehgarh corridor         | 4th 500 MVA additional TIF Under Study  | To achieve ATC/TTD limit of 10000-10500 MW PSCF funding, if permissible shall be sought.   |                              |      | 0         | 0.00  |                                       |      |       | 0.00  |
| 27     | 400 KV Rajpura To curtail overloading during N-1 conditions of Shrewangam-Fatehgarh corridor         | Under Study   |  |                              |      | 0         | 0.00  |                                       |      |       | 0.00  |
| 28     | B/C on D/C line from 400 KV Dhuri to 220 KV Shrewangam. Bay available at 400 KV                      |   | To provide 2nd source of supply to 220 KV Shrewangam as now it is fed radially from 220 KV Nabha. To avoid any blackout at Shrewangam due to exigency on existing Shrewangam-Nabha circuit.  |                              |      | 0         | 0.00  |                                       |      |       | 0.00  |
| 29     | 220 KV Hoshiarpur  | 2nd source connectivity to Hoshiarpur via D/C on D/C line 220 KV Desaiya-Hoshiarpur (40 km, 0.4 sq) & using existing MOU Towers | To provide 2nd source of supply to Hoshiarpur as now it is fed radially from 400 KV Nabha. In case towers any exigency on existing line, there will be complete blackout in areas of Hoshiarpur. Existing multi circuit towers will be used at entry point of Hoshiarpur and 132 KV Bhogpur line will be bypassed to Mahipur by using one circuit of Mahipur D/C line. Similarly 132 KV Chahal circuit will be bypassed to Mahipur by using second circuit of Mahipur D/C line.<br><br>The work being specific to the PSTCL needs, required to be executed urgently to maintain continuity of supply, exemption may be taken from TCSB Mode. |                              |      | 0         | 0.00  |                                       |      |       | 0.00  |
| 30     | 220 KV Bange (Nawashaher)  | Replacement of 2x50MVA, 132/66 KV transformers with 2x100MVA, 220/66 KV transformers  | As per requirement of PSCPL, because 1X50 MVA+1X40 MVA, 132/66 KV T/ps are overloaded, so work has been agreed upon as per Sr. no. 4 of Table-6 of MOU of TPC meeting. 66 KV buses will be connected through U/G Power Cable   |                              |      | 0         | 0.00  |                                       |      |       | 0.00  |
| 31     | 220 KV B/S Chajli  | Augmentation of 66 KV single bus bar from double conductor to positive conductor  | Proposal received from GEP&M, PSTCL to increase the loading capacity   |                              |      | 0         | 0.00  |                                       |      |       | 0.00  |
| 32     | 400KV Dhuri to 400KV Patran  | To increase B/S point of drawl for ATC/TTD and injection of nuclear Power from Fatehgarh via TSCB Patran                        | Under study  |                              |      | 0         | 0.00  |                                       |      |       | 0.00  |
| 33     | Double bus bar arrangement at 220 KV Butari  | Making 220 KV Bus of Butari as double and shifting of 120/132 KV T/ps of Butari to 220 KV Jandiala                              | For reliability of supply to consumers and Railways  |                              |      | 0         | 0.00  |                                       |      |       | 0.00  |
| 34     | 220 KV D/C link between 220 KV B/S Butari and 400 KV B/S Wadala Granthian, (35 km, 0.4 Sq conductor) | 220 KV D/C Link between 220 KV B/S Butari and 400 KV B/S Wadala Granthian, (35 km, 0.4 Sq conductor)                            | To provide N-1 reliability in case of tripping of proposed 220 KV Jandiala-Verpal section, or 220 KV PGCIL, Jalandhar-Bes section and for downstream evacuation plan of 400 KV substation Wadala Granthian.  |                              |      | 0         | 0.00  |                                       |      |       | 0.00  |
| 35     | Upgradation of 66 KV Ajnala to 220 KV level  | Creation of 220 KV Ajnala with 1X160MVA + 1X100 MVA, 220/66 KV T/ps (2 line bays, 2 TIF bays & 1no. Bus Coupler Bay)            | Proposed by PSPCL for reliable supply to consumers in the border areas of Amritsar District and to de-load 220 KV Fatehgarh Churlan, upgradation of 66 KV Ajnala was agreed upon by both PSPCL and PSTCL as per Table 4, Sr. No. 3 of TPC meeting held on dated 19.07.2022. At this B/S, the 2nd 100 MVA TIF will be installed after sparing 100 MVA Power TIF from some other work where the augmentation of 100MVA to 160MVA is planned.   |                              |      | 0.0086907 |       |                                       |      |       | 0.00  |
|        |  | ULIO of B/C line 220 KV Fatehgarh Churlan - 220 KV Civil Lines Amritsar (ULIO length 18 km, 0.48sq)                             |  |                              |      | 0         | 0.00  |                                       |      |       | 0.00  |

| Sr.No. | Sr No. as per OIP Order  | Particulars  | Network Addition/ Scope of Work   | CAPEX 2024-25 ending sept-24 |      |           |       | CAPITALISATION 2024-25 ending sept-24 |      |       |       |
|--------|--|--|---|------------------------------|------|-----------|-------|---------------------------------------|------|-------|-------|
|        |  |  |   | GRID                         | TL&C | CIVIL     | Total | GRID                                  | TL&C | CIVIL | Total |
| 38     | Upgradation of 66 KV Bhagla Bhal ka to 220 kv level            | Creation of 220KV Bhagla Bhal Ka with 1X160MVA + 1X100MVA, 220/66kv 7/ps (4 line posts, 2 T/F posts & 1 no. Bus Coupler Bay)<br><br>LULO of both circuits of 220 KV Himmatpura - GHTR Line (Line length 24 km, 0.48sq) | Up-gradation of BhaglaBhal Ka to 220 kv proposed by PSPCL to give relief to 2X160 MVA overloaded power T/Fs at GHTR Lehra Mohabat. PSPCL plans to shift from GHTR two 66 kv S/Ss to Bhagla Bhal ka and one 66 kv S/S to Baskhera as per proposal submitted by O&P&M PSPCL & CEIS (West). PSTCL agreed for the same in the TPO meeting as this will also give relief to 220 kv Baskhera.<br><br>At this S/S the 2nd 100 MVA T/F will be installed after sporing 100 MVA Power T/F from some other work where the augmentation of 100MVA to 160MVA is planned.<br><br>As per PSERC notification dated 5/11/2018 (Annexure-A) inter-state-transmission project costing more than Rs. 50Cr. are to be developed through TBOB. Cost of this project is more than 50Cr. but work being a brown field project and technical upgradation as such exemption may be given from TBOB mode in line with Ministry of Power, Govt. of India Letter no. 15/2017-Trans-PI(1) dated 15.3.2021 (Annexure-B) |                              |      | 0         | 0.00  |                                       |      |       | 0.00  |
| 37     | Upgradation of 66 KV Aerocity to 220 KV level (SIS Substation) | Under Study  | Proposed by PSPCL to feed upcoming loads in Mohali area as per MOM of TPO Meeting at Sr. no. 10 of Table-5  |                              |      | 0         | 0.00  |                                       |      |       | 0.00  |
| 38     | Upgradation of 66 KV Kurali to 220 kv level                    | Under Study  | Proposed by PSPCL in TPO Meeting to de-load 220 KV Kharai by shifting Mainline S/S to Kurali Table 13   |                              |      | 0         | 0.00  |                                       |      |       | 0.00  |
| 39     | Upgradation of 66 KV Bhabat to 220 KV level                    | Under Study  | As proposed by PSPCL in TPO meeting held on 19.7.2022   |                              |      | 0         | 0.00  |                                       |      |       | 0.00  |
| 40     | 220 kv MGS-3   | Aug. of 2x100 220/66 kv T/F with 2x160MVA 220/66 kv T/F  | As per Sr. No. 8 of Table-14 of MOM of TPO Meeting and due to % loading as discussed in FCC meeting on 26.7.2022  |                              |      | 0         | 0.00  |                                       |      |       | 0.00  |
| 41     | 220 kv Masur   | Addl. 220/66 kv 100 MVA T/F  | Proposed by PSPCL as per sr. no. 8 of Table-3 of MOM of TPO meeting as loading has crossed 80% and violation of N-1 condition being a single transformer  | 8.086                        |      | 0         | 8.10  | 0.00                                  |      |       | 0.00  |
| 42     | 220 kv Kartarpur   | Aug. of 100 MVA, 220/66 kv T/F to 160 MVA  | As per sr. no. 7 of Table-4 of MOM of TPO Meeting held on 19.07.2022 loading has crossed 80%  | 12.055                       |      | 0         | 12.10 | 11.58                                 |      |       | 11.58 |
| 43     | 220 kv S/S Jhoke Parlihar (Amend No. 11/2021-22)               | 1 No. Additional 220/66 kv/100 MVA T/F   |   |                              |      | 0         | 0.00  |                                       |      |       | 0.00  |
| 44     | 220 kv Masur   | Addl. 66/11 kv, 20 MVA T/F   | Proposed by PSPCL as per sr. no. 11 of Table-2 of MOM of TPO Meeting as loading has crossed 80%   |                              |      | 0.5216106 | 0.52  |                                       |      |       | 0.00  |
| 45     | 220 kv Teraandi 5000   | Aug. of 66/11 kv, 12.5 MVA T/F to 20 MVA   | Proposed by PSPCL as per sr. no. 3 of Table-2 of MOM of TPO Meeting held on 19.07.2022 as loading has crossed 80%   | 0.118                        |      | 0         | 0.12  |                                       |      |       | 0.00  |
| 46     | 220 KV Soltanwala  | Aug. of 66/11 kv, 12.5 MVA T/F to 20 MVA   | P&M/PSTCL proposal as loading has crossed 80%   |                              |      | 0         | 0.00  |                                       |      |       | 0.00  |
| 47     | 220 kv Beghpurana  | Aug. of 66/11 kv, 12.5 MVA T/F to 20 MVA   | P&M/PSTCL proposal as loading has crossed 80%   | 0.06                         |      | 0         | 0.06  | 0.00                                  |      |       | 0.00  |
| 48     | 132 kv Bhagpur   | Aug. of 132/11 kv, 12.5 MVA to 20 MVA  | Proposed by PSPCL as per sr. no. 8 of Table-5 of MOM of TPO Meeting as loading has crossed 80%  | -0.004                       |      | 0.0025695 | 0.00  |                                       |      |       | 0.00  |
| 49     | 132 kv Soken   | Addl. 12.5 MVA, 132/11 V T/F with CR Extension   | As per sr. no. 13 of Table-2 of MOM of TPO Meeting. Installation of additional 132/11 kv, 10*12.5 MVA instead of already planned augmentation of single 12.5 MVA T/F to 20 MVA should be installed to meet with N-1 contingency conditions.   |                              |      | 0         | 0.00  |                                       |      |       | 0.00  |



| Sr.No. | Sr No. as per OIP Order   | Particulars  | Network Addition/ Scope of Work  | CAPEX 2024-25 ending sept-24 |      |           |       | CAPITALISATION 2024-25 ending sept-24 |      |       |       |
|--------|---|--|--|------------------------------|------|-----------|-------|---------------------------------------|------|-------|-------|
|        |   |  |  | BRID                         | TL&C | CIVIL     | Total | BRID                                  | TL&C | CIVIL | Total |
| 60     | 220 KV Devgan   | Add 66/11 KV, 12.5 MVA T/F with CR Extension   | As per sr. no. 1 of Table-10 of MOM of TPC Meeting as loading has crossed 90%  |                              |      | 0         | 0.00  |                                       |      |       | 0.00  |
| 61     | 132 KV Chamkaur Bahk  | 1 No. 12.5 MVA, 66/11 KV T/F with CR extension   | As per sr. no. 2 of Table-10 of MOM of TPC Meeting as loading has crossed 90%  | 0.00E                        |      | 0         | 0.01  |                                       |      |       | 0.00  |
| 62     | 132 KV Kotakpuri  | Aug. of 12.5 MVA, 132/11 KV T/F to 20 MVA, 66/11 KV T/F  | As per Sr. No. 8 of Table-2 of MOM of TPC Meeting held on 19.07.2022   |                              |      | 0         | 0.00  |                                       |      |       | 0.00  |
| 63     | 220 KV Kotkisar   | Add. 66/11 KV, 12.5 MVA T/F including CR Extension   | As per Sr. No. 12 of Table-2 of MOM of TPC Meeting held on 19.07.2022  |                              |      | 0         | 0.00  |                                       |      |       | 0.00  |
| 64     | 220 KV Bedhi Kalan  | Add. 66/11 KV, 30 MVA T/F including CR Extension   | As per Sr. No. 5 of Table-13 of MOM of TPC Meeting   |                              |      | 0         | 0.00  |                                       |      |       | 0.00  |
| 65     | 220 KV Barnala (Handleya)   | Add. 10/12.5 MVA, 66/11 KV T/F   | As per Sr. No. 8 of Table-9 of MOM of TPC Meeting  | <0.0018                      |      | 0.0844848 | 0.08  | 0.31                                  |      |       | 0.31  |
| 66     | 220 KV Dhansu   | Add. 10/12.5 MVA, 66/11 KV T/F with CR extension   | As per Sr. No. 4 of Table-10 of MOM of TPC Meeting   |                              |      | 0         | 0.00  |                                       |      |       | 0.00  |
| 67     | 220 KV Pathowal   | Aug. of 10/12.5 MVA, 66/11 KV with 20 MVA, 66/11 KV T/F  | As per Sr. No. 9 of Table-13 of MOM of TPC Meeting   |                              |      | 0         | 0.00  |                                       |      |       | 0.00  |
| 68     | 220 KV Hoshiarpur (Hoshiarpur- Chohal Loading)                                  | To replace 12.5 MVA and 20 MVA, 132/11 KV T/Fs with 2X20 MVA, 66/11 KV T/Fs  | To control loading of 132 KV Hamirpur- Chohal section  | 0.13                         |      | 0.1642115 | 0.29  |                                       |      |       | 0.00  |
| 69     | 132 KV Bawal Kalan  | extension in Control room  | As per Sr. No. 4 of Table-13 of MOM of TPC Meeting   |                              |      | 0         | 0.00  |                                       |      |       | 0.00  |
| 70     | 220 KV Malerkotla   | extension in Control room  | As per Sr. No. 5 of Table-9 of MOM of TPC Meeting  |                              |      | 0         | 0.00  |                                       |      |       | 0.00  |
| 71     | 3 No. Truck mounted hydraulic cranes i.e. Loader 55 Ton Capacity                | Loaders are used for Loading/unloading of various equipment of transmission system, erection of various electrical substation equipment including Power transformers. The same vehicle may also be utilised as truck for shifting of material and T&P etc. | Proposal received from Dy. CEG/Grd construction circle, PSTCL, Ludhiana.   |                              |      | 0         | 0.00  |                                       |      |       | 0.00  |
| 72     | 3 No. Filtration set 8000 LPH capacity with operating voltage of 415V (3 Phase) | The filtration sets are used for degeneration and filtration of transformer oil, required during erection of all Power transformers.   | Proposal received from Dy. CEG/Grd construction circle, PSTCL, Ludhiana.   |                              |      | 0         | 0.00  |                                       |      |       | 0.00  |
| 73     | 1 No. Vacuum drying Plant/ Oven For 100MVA RT/Fs                                | The Vacuum Drying Plant is suitable for drying the active parts of transformers in an Autoclave by using the classical drying method.  | Proposal received from Dy. CEG/Grd construction circle, PSTCL, Ludhiana.   |                              |      | 0         | 0.00  |                                       |      |       | 0.00  |
| 74     | 220 KV S/S Behawal  | To make 66 KV double bus bar arrangement (remaining part of existing 66 KV lines) needs to be shifted to newly erected/ to be erected 66 KV line ways. Due to involvement of shifting of 66 KV lines the expenditure needs to be revised.                  | The scope of work also needs to be revised. So, the work at Sr. 30 of 2nd MYT shall be foreclosed and new work with revised scope of work has been added in new MYT 2023-25. |                              |      | 0         | 0.00  |                                       |      |       | 0.00  |
| 75     | 400 KV Dhansu   | Sub-station Capacity enhancement   | To increase in ATC/TC limits as per load growth requirement (Under Study)  |                              |      | 0         | 0.00  |                                       |      |       | 0.00  |

| S.No.                | Sr No. as per OIP Order  | Particulars   | Network Addition/ Scope of Work   | CAPEX 2024-25 ending sept-24 |              |             |               | CAPITALISATION 2024-25 ending sept-24 |              |             |               |
|----------------------|--|---|---|------------------------------|--------------|-------------|---------------|---------------------------------------|--------------|-------------|---------------|
|                      |  |   |   | GRID                         | TL&C         | CIVIL       | Total         | GRID                                  | TL&C         | CIVIL       | Total         |
| 66                   |  | Replacement of Disc Insulators of 400 KV PSTCL lines with Polymer Insulators  |   |                              | 0            | 0.00        |               |                                       |              |             | 0.00          |
| 67                   | Mukhu Rajpuro, Mulesari, Belman Jassa Singh (Makani), and Dhansu | 400s. 400 KV, 125 MVAR Reactors   | To Control Over voltages in Northern region, matter is being deliberated in CMETS Meetings. PSDF Funding shal also be explored. |                              |              | 0           | 0.00          |                                       |              |             | 0.00          |
| 68                   | Miscellaneous  | Augmentation of bus bars, extension in control room building, providing room for second source for station battery etc. | Miscellaneous   | 0.84                         |              | 0.2563542   | 0.84          | 0.00                                  |              |             | 0.00          |
| 69                   | Miscellaneous  | Augmentation/additions of T/Bs at 220/132/66 KV KV B/Bs of PSTCL  | Miscellaneous   | 26.20                        |              | 0.3888245   | 26.58         | 5.18                                  |              |             | 5.18          |
| 70                   | Miscellaneous  | Additional 220/132/66 KV line bays related with feasibility cases or as per PSPCL/PSTCL Requirement                     | Miscellaneous   | 2.41                         |              | 0.0902213   | 2.50          | 0.43                                  |              |             | 0.43          |
| 71                   | Miscellaneous  | Unforeseen emergency works  | Miscellaneous   | 24.05                        |              | 0.2091811   | 24.26         | 11.36                                 |              | 0.0033551   | 11.38         |
| <b>Total (A)</b>     |  |   |   | <b>73.88</b>                 | <b>0.02</b>  | <b>1.16</b> | <b>75.06</b>  | <b>29.74</b>                          | <b>0.00</b>  | <b>0.02</b> | <b>29.76</b>  |
|                      |  |   |   | CAPEX 2024-25 ending sept 24 |              |             |               | CAPITALISATION 2024-25 ending sept 24 |              |             |               |
|                      |  |   |   | GRID                         | TL&C         | CIVIL       | Total         | GRID                                  | TL&C         | CIVIL       | Total         |
| Split Over Works     |  |   |   | 161.55                       | 11.53        | 5.88        | 178.76        | 26.68                                 | 41.03        | 1.00        | 58.71         |
| New Works            |  |   |   | 73.88                        | 0.02         | 2.15        | 75.85         | 29.74                                 | 0.00         | 0.02        | 29.76         |
| O/C Works            |  |   |   | 14.47                        | 1.08         | 0.00        | 15.53         | 10.73                                 | 0.21         | 0.00        | 10.94         |
| Contingency Works    |  |   |   | 0.05                         | 6.80         | 0.29        | 7.14          | 0.04                                  | 1.85         | 1.58        | 3.48          |
| <b>T &amp; Total</b> |  |   |   | <b>249.76</b>                | <b>19.41</b> | <b>8.12</b> | <b>277.29</b> | <b>67.19</b>                          | <b>43.10</b> | <b>2.60</b> | <b>112.89</b> |

*Jha*  
11/11

**Directive No.5.8**

66KV UT lines:- PSTCL is maintaining 220KV Ganguwal-Mohali Line and associated 4 No. 66KV Chandigarh bays. Accordingly, Electricity Department of UT Chandigarh is liable to sign MOU and pay O&M charges of 220KV Ganguwal-Mohali Line and bay maintenance charges of associated 4 No. 66KV Chandigarh bays to PSTCL.

Multiple correspondence & personal visits are being made by PSTCL officers repeatedly to Electricity Department of UT Chandigarh for getting release of pending payment of O&M charges of 220KV Ganguwal-Mohali Line and associated 4 No. 66KV bays, as well as to obtain consent for signing of MOU in order to streamline the payment basis for future. But Electricity Department of UT Chandigarh is deliberately delaying the decision of signing of MOU and clearance of long pending dues on the pretext of internal discussions & issues in reaching consensus for making payment as per CERC Norms.

Further, UT electricity Chandigarh made the payment of Rs. 20,37,849/-only (for the FY 2019-20 to FY 2022-23) against O&M charges of 220 KV Ganguwal-Mohali line and 04 No., 66 KV Bays on dated 20.11.23 by its own developed methods instead of MOP/CERC regulations. The UT has calculated these O&M charges of 220 KV Ganguwal-Mohali line and 04 Nos., 66 KV Bays by mixing own developed methods with TIE-4 regulation by keeping aside all the regulations approved by regulating authorities. The TIE-4 Norms was prepared by erstwhile PSEB in 2004 having mtc. Cost of 66KV bay is around Rs 500/- per year by applying escalation @ 4%. The scope of these regulations limited to day to day minor mtc. activities. These charges does not include employee cost, interest on Capital cost or any other major expenditure being incurred on replacement/repair time to time through special estimates.

Accordingly, the matter regarding Non-payment of outstanding dues by UT Chandigarh has been taken up with NRPC through 49<sup>th</sup> Commercial Subcommittee meeting held on dated 11.03.2024 and 50<sup>th</sup> meeting held on

dated 27.08.2024 at NRPC New Delhi. After detailed discussion, NRPC directed that matter may be resolved bilaterally. Minutes of Meeting dated 29.10.2024 in this regard is attached.

132KV Ropar-Pinjore line:- Regarding signing of MOU and release of pending payments by HVPNL of O&M of 132 Ropar-Pinjore ckt 1&2 bays. PSTCL is maintaining 132 kV Ropar-Pinjore (D/C) Bays since 1969. HVPNL is liable to pay O&M charges and has to sign MOU, to streamline the regular payment process. Till now HVPNL has not paid O&M charges. PSTCL has done number of correspondences with HVPNL for payment of long pending dues. HVPNL is deliberately delaying the decision of signing of MOU and clearing of long pending dues.

Recently, 132 kV S/S Pinjore has been upgraded to 220 kV S/S and new S/S has been constructed namely 132 kV S/S Nanakpur. Therefore, HVPNL has shifted old Pinjore line to new 132 kV S/S Nanakpur and forcefully connected the line to 132 kV S/S Nanakpur without approval and intimation to PSTCL. Following that meetings of higher officials of PSTCL and HVPNL were conducted and upon discussion Draft MOU has been sent to HVPNL on dated 08.08.2024 for consent and consideration.

132kV Ropar Pinjore Ckt-1 is kept switched off after its tripping on dated 07.08.2024 at 13:16 hrs and subsequent removal of jumpers of this Ckt from LILO point (of 132kV Ropar-Pinjore-Nanakpur) without permit in unauthorized unsafe and surreptitious manner.

It is further informed that a meeting was held between worthy Director/Technical PSTCL and Director/Technical, HVPNL on dated 13.09.2024, in the meeting HVPNL ensured to send the proposal for the payment of pending dues but till date no proposal has been received from their end.

132kV Chohal-Hamirpur line:- Since the line is owned and maintained by PSTCL and PSTCL is beneficiary as flow of power through this line is mostly from Hamirpur to Chohal, so no MOU is required to be signed.



66kV Pathankot-Kathua line:- Ownership of the line is with J&K power development department so no Transmission charges are applicable. However O&M charges of 66KV bay at 132KV Pathankot is chargeable and Dy.CE/Amritsar has been asked to sign the MOU with JKPDD.

220kV Sarna-Udhampur line:- This line is owned by J&K power development department and bay at Sarna is owned by PSTCL. Most of the time the power flow is from Udhampur to Sarna and beneficiary is PSTCL, so no MOU for O&M charges is required.

