

Asset Register Summary

Asset prior to cut-off date 31st March 2023

FY2023-24

A	Type of Asset (as categorised in Annexure-A1 of this Regulation)	3.34	5.28	6.33	12.85	18	Total
				(Rs.in lakhs)			
B	Opening Gross Value of Asset as on 01st April of the FY						
	Assets fully Depreciated (90%)	41.76	1,061.63	415.67	1,108.52	754.64	3,382.22
	Assets Depreciated 70% or more but less than 90%	20.51	1,582.48	214.85	67.47	79.75	1,965.06
	Assets Depreciated less than 70%	7,268.00	39,870.93	1,016.08	969.25	454.36	49,578.62
	Total	7,330.27	42,515.04	1,646.60	2,145.24	1,288.75	54,925.90
C	Gross Value of Assets de-commissioned during the FY						
	Assets fully Depreciated (90%)	C1					
	Assets Depreciated 70% or more but less than 90%	C2					
	Assets Depreciated less than 70%	C3					
	Total	C=C1+C2+C3					
D	Total Gross Value at the end of the FY						
	Assets fully Depreciated (90%)	D1=B1-C1	1,061.63	415.67	1,108.52	754.64	3,382.22
	Assets Depreciated 70% or more but less than 90%	D2=B2-C2	1,582.48	214.85	67.47	79.75	1,965.06
	Assets Depreciated less than 70%	D3=B3-C3	7,268.00	1,016.08	969.25	454.36	49,578.62
	Total Gross Value at the end of the FY	D=D1+D2+D3	7,330.27	1,646.60	2,145.24	1,288.75	54,925.90
E	Accumulated Depreciated of the opening Assets						
	Assets Depreciated upto 90%	E1	892.13	373.89	1,005.55	681.08	2,990.72
	Assets Depreciated 70% or more but less than 90%	E2	1,319.20	172.05	57.09	66.86	1,631.89
	Assets Depreciated less than 70%	E3	1,730.61	530.49	479.47	141.29	13,955.03
	Total	E=E1+E2+E3	1,785.37	1,076.43	1,542.11	889.23	18,577.64
G	Depreciation during the year						
	Assets Depreciated 70% or more but less than 90%	G1	31.75	5.62	4.22	6.62	48.27
	Assets Depreciated less than 70%	G2	242.75	64.32	124.55	81.78	2,618.59
	Total during the year	G=G1+G2	242.81	69.94	128.77	88.40	2,666.86
H	Closing Balance of Accumulated Depreciated						
	Assets Depreciated upto 90%	H1=E1-F1	892.13	373.89	1,005.55	681.08	2,990.72
	Assets Depreciated 70% or more but less than 90%	H2=(E2-F2+G1)	16.75	1,350.95	177.67	61.31	1,680.16
	Assets Depreciated less than 70%	H3=(E3-F3+G2)	1,973.36	594.81	604.02	223.07	16,573.62
	Total	H=H1+H2+H3	2,028.18	1,542.14	1,670.88	977.63	21,244.50
I	Net Book Value as on last date of the Financial year						
	Assets fully Depreciated (90%)	I1=D1-H1	3.69	169.50	41.78	102.97	391.50
	Assets Depreciated 70% or more but less than 90%	I2=D2-H2	3.76	231.53	37.18	6.16	284.90
	Assets Depreciated less than 70%	I3=D3-H3	5,294.64	26,692.57	421.27	365.23	33,005.00
	Total	I=I1+I2+I3	5,302.09	27,093.60	500.23	474.36	33,681.40

Note:

- For assets depreciated more than 70%, but less than 90%, the effective age of asset will be considered as (=useful life x% of asset already depreciated %90). Balance depreciable value
- Intangible Assets, if any, and its amortisation should be shown separately



Asset Register Summary  
Assets after cut-off date :1st April, 2023

FY2023-24

A	Type of Asset (as categorised in Annexure-A1 of this Regulation)		3.34	5.28	6.33	12.85	18	Total
(in Rs. Lakh)								
B	Opening Gross Value of Asset as on 01st April of the FY _____							
	Assets fully Depreciated (90%)	B1	-	-	-	-	-	-
	Assets Depreciated 70% or more but less than 90%	B2	-	-	-	-	-	-
	Assets Depreciated less than 70%	B3	-	-	-	-	-	-
	Total	B=B1+B2+B3	-	-	-	-	-	-
C	Gross Value of Assets de-commissioned during the FY _____							
	Assets fully Depreciated (90%)	C1	-	-	-	-	-	-
	Assets Depreciated 70% or more but less than 90%	C2	-	-	-	-	-	-
	Assets Depreciated less than 70%	C3	-	-	-	-	-	-
	Total	C=C1+C2+C3	-	-	-	-	-	-
D	Gross Value of Asset Added during the year	D	-	5,000.00	-	-	-	5,000.00
E	Total Gross Value at the end of the FY _____							
	Assets fully Depreciated (90%)	E1=B1-C1	-	-	-	-	-	-
	Assets Depreciated 70% or more but less than 90%	E2=B2 - C2	-	-	-	-	-	-
	Assets Depreciated less than 70%	E3=B3 - C3+D	-	5,000.00	-	-	-	5,000.00
	Total	E=E1+E2+E3	-	5,000.00	-	-	-	5,000.00
F	Accumulated Depreciation of the opening Assets							
	Assets Depreciated upto 90%	F1	-	-	-	-	-	-
	Assets Depreciated 70% or more but less than 90%	F2	-	-	-	-	-	-
	Assets Depreciated less than 70%	F3	-	-	-	-	-	-
	Total	F=F1+F2+F3	-	-	-	-	-	-
G	Adjustment during the FY 2023-24 of Accumulated Depreciation of de-commissioned Assets as on date if de-commissioning							
	Assets fully Depreciated (90%)	G1	-	-	-	-	-	-
	Assets Depreciated 70% or more but less than 90%	G2	-	-	-	-	-	-
	Assets Depreciated less than 70%	G3	-	-	-	-	-	-
	Total	G=G1+G2+G3	-	-	-	-	-	-
H	Depreciation during the year							
	Assets Depreciated 70% or more but less than 90%	H1	-	-	-	-	-	-
	Assets Depreciated less than 70%	H2	-	-	-	-	-	-
	On Asset added during the year	H3	-	132.00	-	-	-	132.00
	Total During the year	H=H1+H2+H3	-	132.00	-	-	-	132.00
I	Closing Balance of Accumulated Depreciation							
	Assets Depreciated upto 90%	I1=F1-G1	-	-	-	-	-	-
	Assets Depreciated 70% or more but less than 90%	I2=(F2-G2)+H1	-	-	-	-	-	-
	Assets Depreciated less than 70%	I3=(F3-G3) + (H2+H3)	-	132.00	-	-	-	132.00
	Total	I=I1+I2+I3	-	132.00	-	-	-	132.00
(in Rs. Lakh)								
J	Net Book Value as on last date of the Financial Year							
	Assets fully Depreciated (90%)	J1=E1-I1	-	-	-	-	-	-
	Assets Depreciated 70% or more but less than 90%	J2=E2-I2	-	-	-	-	-	-
	Assets Depreciated less than 70%	J3=E3-I3	-	4,868.00	-	-	-	4,868.00
	Total	J=J1+J2+J3	-	4,868.00	-	-	-	4,868.00

Note :

- 1 Intangible Assets, if any, and its amortisation should be shown separately.

Sl. No.	Particulars	As on Last Date of the Financial Year
1	Gross Value of Fixed Asset created out of consumer contribution	
2	Gross Value of Fixed Asset created out of Government grant, etc	
3	Gross Value of Fixed Asset where investment approval is not required in	
4	Gross Value of Fixed Assets for which final project cost approval under	
5	Gross Value of Fixed Assets which are partly commissioned or for which	
	Total GFA (1 to 5)	
6	Investment approval amount considered by the Commission on the assets	



Asset Register Summary

Asset prior to cut-off date 31st March 2023

FY2024-25

A	Type of Asset (as categorised in Annexure-A1 of this Regulation)	3.34	5.28	6.33	12.85	18	Total
B	Opening Gross Value of Asset as on 01st April of the FY						
	Assets fully Depreciated (90%)						
	Assets Depreciated 70% or more but less than 90%	41.76	1,123.67	464.02	1,114.57	794.55	3,538.57
	Assets Depreciated less than 70%	20.95	1,891.87	493.22	91.14	92.43	2,589.61
	Total	7,267.56	39,499.51	689.35	939.53	401.77	48,797.72
C	Gross Value of Assets de-commissioned during the FY	7,330.27	42,515.05	1,646.59	2,145.24	1,288.75	54,925.90
	Assets fully Depreciated (90%)						
	Assets Depreciated 70% or more but less than 90%						
	Assets Depreciated less than 70%						
	Total						
D	Total Gross Value at the end of the FY						
	Assets fully Depreciated (90%)	41.76	1,123.67	464.02	1,114.57	794.55	3,538.57
	Assets Depreciated 70% or more but less than 90%	20.95	1,891.87	493.22	91.14	92.43	2,589.61
	Assets Depreciated less than 70%	7,267.56	39,499.51	689.35	939.53	401.77	48,797.72
	Total Gross Value at the end of the FY	7,330.27	42,515.05	1,646.59	2,145.24	1,288.75	54,925.90
E	Accumulated Depreciated of the opening Assets						
	Assets Depreciated upto 90%	38.07	1,023.81	419.61	1,015.70	719.32	3,216.51
	Assets Depreciated 70% or more but less than 90%	17.06	1,486.53	370.38	73.78	74.93	2,022.68
	Assets Depreciated less than 70%	1,975.05	12,911.09	356.38	581.41	183.39	16,005.32
	Total	2,028.18	15,421.43	1,146.37	1,670.89	977.64	21,244.51
G	Depreciation during the year						
	Assets Depreciated 70% or more but less than 90%	0.08	39.09	11.97	7.08	5.57	63.79
	Assets Depreciated less than 70%	242.74	2,085.57	43.64	120.73	72.32	2,565.00
	Total during the year	242.82	2,124.66	55.61	127.81	77.89	2,628.79
H	Closing Balance of Accumulated Depreciated						
	Assets Depreciated upto 90%	38.07	1,023.81	419.61	1,015.70	719.32	3,216.51
	Assets Depreciated 70% or more but less than 90%	17.14	1,525.62	382.35	80.86	80.50	2,086.47
	Assets Depreciated less than 70%	2,215.79	14,996.66	400.02	702.14	255.71	18,570.32
	Total	2,271.00	17,546.09	1,201.98	1,798.70	1,055.53	23,873.30
I	Net Book Value as on last date of the Financial year						
	Assets fully Depreciated (90%)	3.69	99.86	44.41	98.87	75.23	322.06
	Assets Depreciated 70% or more but less than 90%	3.81	366.25	110.87	10.28	11.93	503.14
	Assets Depreciated less than 70%	5,051.77	24,502.85	289.33	237.39	146.06	30,227.40
	Total	5,059.27	24,968.96	444.61	346.54	233.22	31,052.60

Note:

- For assets depreciated more than 70 % but less than 90 %, the effective age of asset will be considered as (=useful life x% of asset already depreciated %90). Balance depreciable value
- Intangible Assets, if any, and its amortisation should be shown separately



Asset Register Summary  
Assets after cut-off date :1st April, 2023

FY2024-25

A	Type of Asset (as categorised in Annexure-A1 of this Regulation)		3.34	5.28	6.33	12.85	18	Total
(in Rs. Lakh)								
B	Opening Gross Value of Asset as on 01st April of the FY _____							
	Assets fully Depreciated (90%)	B1	-	-	-	-	-	-
	Assets Depreciated 70% or more but less than 90%	B2	-	-	-	-	-	-
	Assets Depreciated less than 70%	B3	-	5,000.00	-	-	-	5,000.00
	Total	B=B1+B2+B3	-	5,000.00	-	-	-	5,000.00
C	Gross Value of Assets de-commissioned during the FY _____							
	Assets fully Depreciated (90%)	C1	-	-	-	-	-	-
	Assets Depreciated 70% or more but less than 90%	C2	-	-	-	-	-	-
	Assets Depreciated less than 70%	C3	-	-	-	-	-	-
	Total	C=C1+C2+C3	-	-	-	-	-	-
D	Gross Value of Asset Added during the year	D	-	28,000.00	-	-	-	28,000.00
E	Total Gross Value at the end of the FY _____							
	Assets fully Depreciated (90%)	E1=B1-C1	-	-	-	-	-	-
	Assets Depreciated 70% or more but less than 90%	E2=B2 - C2	-	-	-	-	-	-
	Assets Depreciated less than 70%	E3=B3 - C3+D	-	33,000.00	-	-	-	33,000.00
	Total	E=E1+E2+E3	-	33,000.00	-	-	-	33,000.00
F	Accumulated Depreciation of the opening Assets							
	Assets Depreciated upto 90%	F1	-	-	-	-	-	-
	Assets Depreciated 70% or more but less than 90%	F2	-	-	-	-	-	-
	Assets Depreciated less than 70%	F3	-	132.00	-	-	-	132.00
	Total	F=F1+F2+F3	-	132.00	-	-	-	132.00
G	Adjustment during the FY 2024-25 of Accumulated Depreciation of de-commissioned Assets as on date if de-commissioning							
	Assets fully Depreciated (90%)	G1	-	-	-	-	-	-
	Assets Depreciated 70% or more but less than 90%	G2	-	-	-	-	-	-
	Assets Depreciated less than 70%	G3	-	-	-	-	-	-
	Total	G=G1+G2+G3	-	-	-	-	-	-
H	Depreciation during the year							
	Assets Depreciated 70% or more but less than 90%	H1	-	-	-	-	-	-
	Assets Depreciated less than 70%	H2	-	264.00	-	-	-	264.00
	On Asset added during the year	H3	-	739.20	-	-	-	739.20
	Total During the year	H=H1+H2+H3	-	1,003.20	-	-	-	1,003.20
I	Closing Balance of Accumulated Depreciation							
	Assets Depreciated upto 90%	I1=F1-G1	-	-	-	-	-	-
	Assets Depreciated 70% or more but less than 90%	I2=(F2-G2)+H1	-	-	-	-	-	-
	Assets Depreciated less than 70%	I3=(F3-G3) + (H2+H3)	-	1,135.20	-	-	-	1,135.20
	Total	I=I1+I2+I3	-	1,135.20	-	-	-	1,135.20
(in Rs. Lakh)								
J	Net Book Value as on last date of the Financial Year							
	Assets fully Depreciated (90%)	J1=E1-I1	-	-	-	-	-	-
	Assets Depreciated 70% or more but less than 90%	J2=E2-I2	-	-	-	-	-	-
	Assets Depreciated less than 70%	J3=E3-I3	-	31,864.80	-	-	-	31,864.80
	Total	J=J1+J2+J3	-	31,864.80	-	-	-	31,864.80

Note :

- 1 Intangible Assets, if any, and its amortisation should be shown separately.

Sl. No.	Particulars	As on Last Date of the Financial Year
1	Gross Value of Fixed Asset created out of consumer contribution	
2	Gross Value of Fixed Asset created out of Government grant, etc	
3	Gross Value of Fixed Asset where investment approval is not required in	
4	Gross Value of Fixed Assets for which final project cost approval under	
5	Gross Value of Fixed Assets which are partly commissioned or for which	
	Total GFA (1 to 5)	
6	Investment approval amount considered by the Commission on the assets	



To be certified by the Statutory Auditor

Asset Register Summary

Asset prior to cut-off date 31st March 2023

FY2025-26

A	Type of Asset (as categorised in Annexure-A1 of this Regulation)	3.34	5.28	6.33	12.85	18	Total
				(Rs.in lakhs)			
B	Opening Gross Value of Asset as on 01st April of the FY						
	Assets fully Depreciated (90%)	B1	1,123.67	464.02	1,114.57	794.55	3,538.57
	Assets Depreciated 70% or more but less than 90%	B2	1,891.87	493.22	91.14	92.43	2,589.61
	Assets Depreciated less than 70%	B3	7,267.56	39,499.51	939.53	401.77	48,797.72
	Total	B=B1+B2+B3	7,330.27	1,646.59	2,145.24	1,288.75	54,925.90
C	Gross Value of Assets de-commissioned during the FY						
	Assets fully Depreciated (90%)	C1					
	Assets Depreciated 70% or more but less than 90%	C2					
	Assets Depreciated less than 70%	C3					
	Total	C=C1+C2+C3					
D	Total Gross Value at the end of the FY						
	Assets fully Depreciated (90%)	D1=B1-C1	1,123.67	464.02	1,114.57	794.55	3,538.57
	Assets Depreciated 70% or more but less than 90%	D2=B2-C2	20.95	493.22	91.14	92.43	2,589.61
	Assets Depreciated less than 70%	D3=B3-C3	7,267.56	689.35	939.53	401.77	48,797.72
	Total Gross Value at the end of the FY	D=D1+D2+D3	7,330.27	1,646.59	2,145.24	1,288.75	54,925.90
E	Accumulated Depreciated of the opening Assets						
	Assets Depreciated upto 90%	E1	1,023.81	419.61	1,015.70	719.32	3,216.51
	Assets Depreciated 70% or more but less than 90%	E2	1,525.62	382.35	80.86	80.50	2,086.47
	Assets Depreciated less than 70%	E3	2,215.79	14,996.66	400.02	702.14	18,570.32
	Total	E=E1+E2+E3	2,271.00	17,546.09	1,201.98	1,055.53	23,873.30
G	Depreciation during the year						
	Assets Depreciated 70% or more but less than 90%	G1	2.24	51.81	21.52	11.60	105.79
	Assets Depreciated less than 70%	G2	241.21	2,051.00	25.53	11.14	2,377.46
	Total during the year	G=G1+G2	243.45	2,102.81	47.05	22.74	2,483.25
H	Closing Balance of Accumulated Depreciated						
	Assets Depreciated upto 90%	H1=E1-F1	38.07	1,023.81	419.61	1,015.70	3,216.51
	Assets Depreciated 70% or more but less than 90%	H2=(E2-F2+G1)	19.38	1,577.43	403.87	92.46	2,192.26
	Assets Depreciated less than 70%	H3=(E3-F3+G2)	2,457.00	17,047.66	425.55	713.28	20,947.78
	Total	H=H1+H2+H3	2,514.45	19,648.90	1,249.03	1,122.73	26,356.55
I	Net Book Value as on last date of the Financial Year						
	Assets fully Depreciated (90%)	I1=D1-H1	3.69	99.86	44.41	98.87	322.06
	Assets Depreciated 70% or more but less than 90%	I2=D2-H2	1.57	314.44	89.35	-1.32	397.35
	Assets Depreciated less than 70%	I3=D3-H3	4,810.56	22,451.85	263.80	226.25	27,849.94
	Total	I=I1+I2+I3	4,815.82	22,866.15	397.56	166.02	28,569.35

Note:

- For assets depreciated more than 70 %, but less than 90 %, the effective age of asset will be considered as (=useful life x% of asset already depreciated %90). Balance depreciable value
- Intangible Assets, if any, and its amortisation should be shown separately



**Asset Register Summary**  
Assets after cut-off date :1st April, 2023

FY2025-26

A	Type of Asset (as categorised in Annexure-A1 of this Regulation)		3.34	5.28	6.33	12.85	18	Total
(in Rs. Lakh)								
B	Opening Gross Value of Asset as on 01st April of the FY _____							
	Assets fully Depreciated (90%)	B1	-	-	-	-	-	-
	Assets Depreciated 70% or more but less than 90%	B2	-	-	-	-	-	-
	Assets Depreciated less than 70%	B3	-	33,000.00	-	-	-	33,000.00
	Total	B=B1+B2+B3	-	33,000.00	-	-	-	33,000.00
C	Gross Value of Assets de-commissioned during the FY _____							
	Assets fully Depreciated (90%)	C1	-	-	-	-	-	-
	Assets Depreciated 70% or more but less than 90%	C2	-	-	-	-	-	-
	Assets Depreciated less than 70%	C3	-	-	-	-	-	-
	Total	C=C1+C2+C3	-	-	-	-	-	-
D	Gross Value of Asset Added during the year	D	-	6,000.00	-	-	-	6,000.00
E	Total Gross Value at the end of the FY _____							
	Assets fully Depreciated (90%)	E1=B1-C1	-	-	-	-	-	-
	Assets Depreciated 70% or more but less than 90%	E2=B2 - C2	-	-	-	-	-	-
	Assets Depreciated less than 70%	E3=B3 - C3+D	-	39,000.00	-	-	-	39,000.00
	Total	E=E1+E2+E3	-	39,000.00	-	-	-	39,000.00
F	Accumulated Depreciation of the opening Assets							
	Assets Depreciated upto 90%	F1	-	-	-	-	-	-
	Assets Depreciated 70% or more but less than 90%	F2	-	-	-	-	-	-
	Assets Depreciated less than 70%	F3	-	1,135.20	-	-	-	1,135.20
	Total	F=F1+F2+F3	-	1,135.20	-	-	-	1,135.20
G	Adjustment during the FY 2025-26 of Accumulated Depreciation of de-commissioned Assets as on date if de-commissioning							
	Assets fully Depreciated (90%)	G1	-	-	-	-	-	-
	Assets Depreciated 70% or more but less than 90%	G2	-	-	-	-	-	-
	Assets Depreciated less than 70%	G3	-	-	-	-	-	-
	Total	G=G1+G2+G3	-	-	-	-	-	-
H	Depreciation during the year							
	Assets Depreciated 70% or more but less than 90%	H1	-	-	-	-	-	-
	Assets Depreciated less than 70%	H2	-	1,742.40	-	-	-	1,742.40
	On Asset added during the year	H3	-	158.40	-	-	-	158.40
	Total During the year	H=H1+H2+H3	-	1,900.80	-	-	-	1,900.80
I	Closing Balance of Accumulated Depreciation							
	Assets Depreciated upto 90%	I1=F1-G1	-	-	-	-	-	-
	Assets Depreciated 70% or more but less than 90%	I2=(F2-G2)+H1	-	-	-	-	-	-
	Assets Depreciated less than 70%	I3=(F3-G3) + (H2+H3)	-	3,036.00	-	-	-	3,036.00
	Total	I=I1+I2+I3	-	3,036.00	-	-	-	3,036.00
(in Rs. Lakh)								
J	Net Book Value as on last date of the Financial Year							
	Assets fully Depreciated (90%)	J1=E1-I1	-	-	-	-	-	-
	Assets Depreciated 70% or more but less than 90%	J2=E2-I2	-	-	-	-	-	-
	Assets Depreciated less than 70%	J3=E3-I3	-	35,964.00	-	-	-	35,964.00
	Total	J=J1+J2+J3	-	35,964.00	-	-	-	35,964.00

Note :

- 1 Intangible Assets, if any, and its amortisation should be shown separately.

Sl. No.	Particulars	As on Last Date of the Financial Year
1	Gross Value of Fixed Asset created out of consumer contribution	
2	Gross Value of Fixed Asset created out of Government grant, etc	
3	Gross Value of Fixed Asset where investment approval is not required in	
4	Gross Value of Fixed Assets for which final project cost approval under	
5	Gross Value of Fixed Assets which are partly commissioned or for which	
	Total GFA (1 to 5)	
6	Investment approval amount considered by the Commission on the assets	

To be certified by the Statutory Auditor

