

**BEFORE THE HON'BLE
MAHARASHTRA ELECTRICITY REGULATORY COMMISSION,
MUMBAI**

Case No. 181 Of 2024

IN THE MATTER OF

Revised Petition for True-up of ARR for FY 2022-23 & FY 2023-24, Provisional True-up of ARR for FY 2024-25 & Projection of ARR for FY 2025-26 to FY 2029-30 for Adani Transmission (India) Limited (ATIL) under the provisions of Section 61 and Section 62 read with Section 86 of the Electricity Act, 2003 and Maharashtra Electricity Regulatory Commission (Multi Year Tariff) Regulations, 2019 and Maharashtra Electricity Regulatory Commission (Multi Year Tariff) Regulations, 2024

AND

IN THE MATTER OF

Adani Transmission (India) Limited
Adani Corporate House, Shantigram, Near Vaishnodevi,
Ahmedabad, Gujarat – 382 421

..... Petitioner



S. No. 9136/2024

VIJAY C. SHAH
NOTARY
GOVT. OF INDIA

- 2 DEC 2024

AFFIDAVIT

I, Prashant Kumar, S/o Shri Jagdish Prasad, age 47 years, being the Authorized Signatory of Adani Transmission (India) Limited having office at 4th Floor South Wing, KP Epitome, Makarba, Ahmedabad, 380051, do hereby solemnly affirm and state as under:

1. I am an Authorized Signatory of Adani Transmission (India) Limited, the Petitioner in the above matter, and I am duly authorized and competent to make this affidavit.
2. The statements made in the Revised Petition are true to my knowledge and belief and are based on information and I believe them to be true.
3. I say that there are no proceedings pending in any court of law/ tribunal or arbitrator or any other authority wherein the petitioners are a party and where issues arising and / or relief sought are identical or similar to the issues arising in the matter pending before the Commission.



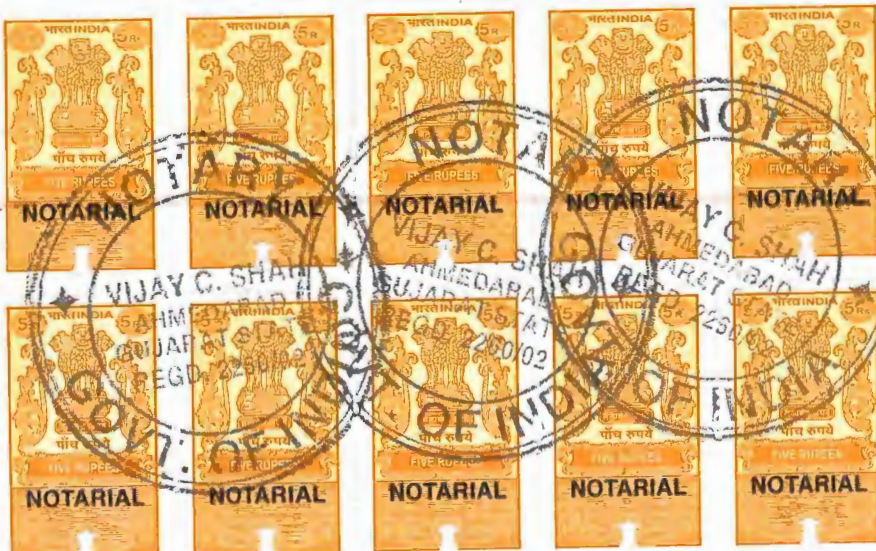
Prashant Kumar
DEPONENT

VERIFICATION

Solemnly affirmed at Ahmedabad on this 02nd day of December, 2024 that the contents of the above affidavit are true to my knowledge and belief and no part of it is false and nothing material has been concealed therefrom.



Prashant Kumar
DEPONENT



SOLEMNLY AFFIRMED
BEFORE ME

VIJAY C. SHAH
NOTARY
GOVT. OF INDIA

- 2 DEC 2024

ATIL True-up Petition for FY22-23 & FY23-24, Provisional True up for FY 2024-25 & ARR for FY25-26 to FY29-30: Data Gaps- Set I

Replies to Data Gaps and Additional Information Requirement [Set I]- ATIL (Case No. 181 of 2024)

Petition for approval of Truing-up for FY 2022-23 & FY 2023-24, Provisional Truing-up for FY 2024-25, and Aggregate Revenue Requirement for the Control Period from FY 2025-26 to FY 2029-30

A. General Data Gaps/Issues

<u>Sr. No.</u>	<u>Particular</u>
Q. 2	For FY 2022-23 and FY 2023-24, ATIL should submit the Accounting Statements Formats prescribed by the Commission for Transmission Licensees, duly certified by the Statutory Auditor
R. 2	Accounting Statements Format for FY 2022-23 & FY 2023-24 are provided as an Annexure D5.
Q. 7	As regards Income-Tax, ATIL should submit a copy of Income Tax Return Verification (ITRV) Form for FY 2022-23 (AY 2023-24) and FY 2023-24 (AY 2024-25) for the computation of tax paid by the Company as a whole
R. 7	Income Tax Return Verification (ITRV) Form for FY 2023-24 (AY 2024-25) is provided as an Annexure D6.

Annexure D5

Walker Chandiok & Co LLP

Walker Chandiok & Co LLP

RE 11, 1st Floor,
Near Vikramnagar, Iscon,
Ambli Road, Ambli,
Ahmedabad - 380 058
Gujarat, India

Independent Auditor's Certificate on Accounting Statements in the format prescribed by the Commission for Transmission Licensees of 400 KV Tiroda-Warora Transmission Lines ('MERC line') as at and for the years ended 31 March 2024 and 31 March 2023

To
The Board of Directors
Adani Transmission (India) Limited
Adani Corporate House,
Shantigram, Near Vaishnav Devi Circle
S.G. Highway, Khodiyar,
Ahmedabad -382421, Gujarat

1. This certificate is issued in accordance with the terms of our engagement letter dated 19 November 2024 with Adani Transmission (India) Limited (hereinafter 'the Company').
2. The accompanying Accounting Statements of MERC line forming part of the Company in the format prescribed by the Commission for Transmission Licensees - Maharashtra Electricity Regulatory Commission ("MERC") as at and for the years ended 31 March 2024 and 31 March 2023 has been prepared by the Company's management in accordance with the requirements stated in Data gaps and Additional Information Requirement [Set I] - ATIL) MYT Petition (Case No. 181 of 2024) issued by MERC in relation to petition for approval of truing-up for FY 2022-23 & FY 2023-24, provisional truing-up for FY 2024-25, and aggregate revenue requirement for the control period from FY 2025-26 to FY 2029-30 (hereinafter referred as "MERC requirements"). We have initialed the Statements for identification purposes only.

Management's Responsibility for the Statements

3. The preparation of the Statements, including the preparation and maintenance of all accounting and other relevant supporting records and documents, is solely the responsibility of the management of the Company. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Statements and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.
4. The Management is also responsible for ensuring that the Company complies with the requirements of the MERC requirements and provides all relevant information to MERC.

Auditor's Responsibility

5. Pursuant to the requirements stated in paragraph 2 above, our responsibility is to express limited assurance that nothing has come to our attention that cause us to believe that the particulars in the Statement have not been accurately extracted from the audited financial statements, trial balance of MERC line, underlying books of accounts and other records and documents maintained by the Company as at and for the years ended 31 March 2024 and 31 March 2023 and the computations thereof are arithmetically accurate.
6. The audited financial statements referred to in paragraph 5 for the year ended 31 March 2024 have been audited by us, on which we have issued an unmodified audit opinion vide our audit report dated 29 April 2024. The audited financial statements of the Company for the year ended 31 March 2023 have been audited by predecessor auditor, Deloitte Haskins & Sells LLP, who have expressed an unmodified audit opinion vide their audit report dated 29 May 2023. Our audits of these financial statements were conducted in accordance with the Standards on Auditing specified under Section 143(10) of the

Chartered Accountants

Offices in Ahmedabad, Bengaluru, Chandigarh, Chennai, Dehradun, Gurugram, Hyderabad, Kolkata, Mumbai, New Delhi, Noida and Pune



Walker Chandiok & Co LLP is registered with limited liability with identification number AAC-2085 and has its registered office at L-41, Connaught Circus, Outer Circle, New Delhi, 110001, India

Walker ChandioK & Co LLP

Companies Act, 2013 and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India (the "ICAI"). Those standards require that the auditor plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. Such audit was not planned and performed in connection with any transactions to identify matters that maybe of potential interest to third parties.

7. We conducted our examination, of the Statements in accordance with the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) ('Guidance Note'), issued by the ICAI. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by ICAI.
8. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements issued by ICAI.
9. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement; and consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. The procedures selected the subject matter information is likely to arise. We have performed the following procedures in relation to the Statement.
 - a. Obtained the audited financial statement, trial balance of MERC line and underlying books of accounts as at and for the years ended 31 March 2024 and 31 March 2023.
 - b. Tested the numbers included in the Statement from the audited financial statements, trial balance of MERC line and underlying books of accounts and other records and documents maintained by the Company for FY 2022-23 and 2023-24.
 - c. Obtained necessary representations from the Management of the Company.

Conclusion

10. Based on our examination as above, evidences obtained, and the information and explanations, along with the representations provided by the Management, nothing has come to our attention that cause us to believe that the particulars that form part of the Statement, have not been accurately extracted from the audited financial statements, trial balance of MERC line and underlying books of accounts and other records and documents maintained by the Company as at and for the years ended 31 March 2024 and 31 March 2023, and that the computation thereof is arithmetically inaccurate.

Other matter

11. The financial statements referred to in paragraph 6 above for the financial year ended 31 March 2023 have been audited by the predecessor auditor, Deloitte Haskins & Sells LLP, who have expressed an unmodified opinion vide their audit report dated 29 May 2023 and whose report has been furnished to us by the Management and which has been relied upon by us for the purpose of our examination. Our conclusion is not modified in respect of this matter.

Restriction on distribution or use

12. Our work was performed solely to assist you in meeting your responsibilities in relation to your compliance with the MERC requirements. Our obligations in respect of this certificate are entirely separate from, and our responsibility and liability is in no way changed by, any other role we may have as statutory auditors of the Company or otherwise. Nothing in this certificate, nor anything said or done in the course of or in connection with the services that are the subject of this certificate, will extend any duty of care we may have in our capacity as statutory auditors of the Company.



Walker Chandiok & Co LLP

13. The certificate is addressed to and provided to the Board of Directors of the Company solely for the purpose of enabling it to comply with the requirements of the MERC requirements which requires it to submit the certificate with the accompanying Statements to the MERC, and should not be used, referred to or distributed for any other purpose or to any other party without our prior written consent. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other party to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

For **Walker Chandiok & Co LLP**

Chartered Accountants

Firm Registration No: 001076N/N500013

**NEERAJ
GOEL**

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Date: 2024.11.23 19:59:53
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Neeraj Goel

Partner

Membership No.: 99514

UDIN: 24099514BKCND6958

Place: Gurugram

Date: 23 November 2024

ADANI TRANSMISSION (INDIA) LIMITED**Accounting Statement Formats - G,T,D**

S.No.	Title	Reference
1	Balance Sheet	Balance sheet
2	Profit Loss	Profit loss
3	Cash Flow	CashFlow
4	Share Capital	Note 3
5	Reserves and Surplus	Note 4
6	Secured Loans	Note 5.1
7	Unsecured Loans	Note 5.2
8	Other Long Term Liabilities & Long Term Provisions	Notes 6 & 7
9	Short Term Borrowings	Note 8
10	Other Current Liabilities	Note 9
11	Short Term Provisions	Note 10
12	Tangible Assets	Note 11
13	Capital Works in Progress	Note 12
14	Long Term Loans & Advances	Note 13
15	Other Non Current Assets	Note 14
16	Inventories	Note 15
17	Trade Receivables and Cash & Cash Equivalents	Notes 16 & 17
18	Short Term Loans and Advances	Note 18
19	Other Current Assets	Note 19
20	Revenue from Operation & Other Income	Notes 20 & 21
21	Cost of Material Consumed & Cost of Power Purchase	Notes 22 & 22.1
22	Employee Benefit Expenses	Note 23
23	Finance Cost and Depreciation & Amortization Expenses	Notes 24 & 25
24	Repair & Maintenance	Note 26
25	Administrative & General Expenses	Note 27
26	Other Debit & Tax Expense	Notes 28 & 29
27	Prior Period Items	Note 30



ADANI TRANSMISSION (INDIA) LIMITED
Accounting Statement Formats - G,T,D
Balance Sheet

(Rupees in Crores)

Sr. No.	Particulars	Note No.	Figures as at the end of 31st March 2024	Figures as at the end of 31st March 2023
I	EQUITY AND LIABILITIES			
1	Shareholders' Funds			
	(a) Share Capital	3	0.00	0.00
	(b) Reserves & Surplus	4	322.38	390.36
	(c) Money received against share warrants		0.00	0.00
2	Share Capital pending allotment		0.00	0.00
3	Non-Current liabilities			
	(a) Long-term borrowings	5	0.00	0.00
	(i) Secured loans	5.1	0.00	0.00
	(ii) Unsecured loans	5.2	60.74	54.15
	(b) Deferred tax liabilities (Net)		57.69	59.21
	(c) Other long-term liabilities		0.00	0.00
	(d) Long-term provisions	7	0.39	0.20
4	Current Liabilities			
	(a) Short-term borrowings	8	1.19	49.48
	(b) Trade payables	6	10.80	8.80
	(c) Other current liabilities	9	0.12	1.62
	(d) Short-term provisions	10	7.64	8.16
	Total		460.95	571.98
II	ASSETS			
1	Non current assets			
	(a) Fixed assets			
	(i) Tangible assets	11	325.51	361.77
	(ii) Intangible assets	11.1	0.08	0.16
	(iii) Capital work-in-progress	12	0.14	0.14
	(iv) Intangible assets under development		0.00	0.00
	(b) Non-current investments		13.92	13.98
	(c) Deferred tax assets (Net)		0.00	0.00
	(d) Long-term loans and advances	13	0.00	41.44
	(e) Other non-current assets	14	79.15	91.83
2	Current assets			
	(a) Current investments		1.78	0.10
	(b) Inventories	15	1.28	1.16
	(c) Trade receivables	16	9.85	11.00
	(d) Cash & cash equivalents	17	0.22	1.17
	(e) Short-term loans & advances	18	0.00	0.01
	(f) Other current assets	19	29.02	49.22
	Total		460.95	571.98
	The accompanying Notes are an integral part of financial statements			

For Walker Chandio & Co LLP
Chartered Accountants
Firm Registration no. 001076N/N500013

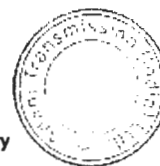
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NEERAJ GOEL
Partner
Membership No. 99514
Date: Gurugram
Place: 23-11-2024



For, Adani Transmission (India) Limited

[Signature]



Authorized Signatory
Date: 23-11-2024

ADANI TRANSMISSION (INDIA) LIMITED
Accounting Statement Formats - G,T,D
Profit and Loss Account

(Rupees in Crores)

Sr. No.	Particulars	Note No.	Figures as at the end of 31st March 2024	Figures as at the end of 31st March 2023
1	Revenue from operations	20	108.69	129.42
2	Other income	21	1.03	7.18
	(a) Non-Tariff Income		1.03	1.95
	(b) Others (specify)		0.00	5.23
3	Total Revenue (1+2)		109.72	136.60
4	Expenses			
	(a)* Cost of material consumed/Fuel Cost	22	0.00	0.00
	(b)** Cost of Power Purchase	22.1	0.00	0.00
	(c) Employee benefit expenses	23	1.01	1.09
	(d) Finance costs	24	11.56	10.14
	(e) Depreciation & amortization expenses	25	36.35	36.34
	(f) Other expenses			
	(i) Repairs & maintenance	26	9.66	9.66
	(ii) Administration & General expense	27	3.75	3.80
	(iii) any other	28	0.00	0.00
	Total expenses		62.33	61.03
5	Profit/(Loss) before tax (3-4)		47.39	75.57
6	Tax expense			
	(a) Current tax	29	8.28	13.20
	(b) Deferred tax		(1.52)	(0.04)
	(c) Deferred tax recoverable / adjustable		1.52	0.04
7	Profit/(Loss) after tax from continuing operations (5-6)		39.11	62.37
8	Other Comprehensive Income/(Loss)			
	Items that will not be reclassified to Profit or Loss		0.00	0.00
	- Remeasurement of the Defined Benefit Plans		(0.01)	(0.01)
9	Profit/(Loss) after Other Comprehensive Income (7-8)		39.10	62.36
	The accompanying Notes are an integral part of financial statements			

Note *For Generation & Distribution
**For Distribution

For Walker Chandio & Co LLP
Chartered Accountants
Firm Registration no. 001076N/N500013

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NEERAJ GOEL
Partner
Membership No. 99514
Date: 23-11-2024
Place: Gurugram



For, Adani Transmission (India) Limited

[Signature]



Authorized Signatory
Date: 23-11-2024

ADANI TRANSMISSION (INDIA) LIMITED
Accounting Statement Formats - G.T.D
Cash Flow Statement

(Rupees in Crores)

Sr. No.	PARTICULARS	Figures as at the end of 31st March 2024		Figures as at the end of 31st March 2023	
(A)	Cash Flow from Operating Activities				
	Net Profit/(Loss) before tax as per statement of profit and loss account		47.39		75.57
	Adjustment for:				
i	Depreciation	36.35		36.34	
ii	Interest and Finance charges	11.56		10.14	
iv	Unclaimed Liabilities / Excess provision written back	(0.04)		0.00	
iii	Interest income	(0.99)	46.88	(7.18)	39.30
	Operating Profit/(Loss) before working capital changes		94.27		114.87
	Adjustment for working capital changes:				
	Current Assets				
i	(Increase)/Decrease in Inventories	(0.12)		(0.03)	
ii	(Increase)/Decrease in Trade receivables	1.15		10.89	
iii	(Increase)/Decrease in Short-term loans & advances	0.00		0.00	
iv	(Increase)/Decrease in Long-term loans & advances	31.42		1.61	
	Current liabilities:				
i	Increase/(Decrease) in Other current liabilities	0.00		0.00	
ii	Increase (Decrease) in Other long-term liabilities	0.20		(0.16)	
iii	Trade Payables	2.04		7.00	
	Net working capital change		34.69		19.31
	Cash generated from operations		128.96		134.18
	Income tax paid		(8.80)		(10.34)
	Net Cash from operating activities		120.16		123.84
(B)	Cash Flow from investing activities				
i	Net addition of fixed assets (including capital advance and CWIP)	(1.53)		(0.18)	
ii	Interest received	0.99		6.13	
iii	Sale / (purchase) of Investments (Contingency Reserve) (Net)	(1.68)		(2.26)	
iv	Loan to Employee	0.01		(0.01)	
	Non Current Loan given	0.00		(46.55)	
	Non Current Loan received back	0.00		5.41	
	Net Cash used in investing activities		(2.21)		(37.46)
(C)	Cash Flow from financing activities				
i	Proceeds from Long-term borrowings	0.00		18.37	
ii	Repayment of Long-term borrowings	(0.54)		(3.51)	
iii	Increase/(Decrease) in HO Account balance	(65.64)		(104.78)	
iv	Proceeds/ (Repayment) from Short-term borrowings(Net)	(48.29)		17.03	
v	Finance Costs paid	(4.43)		(12.80)	
	Net Cash from financing activities		(118.90)		(85.69)
(D)	Net Increase/(Decrease) in cash and cash equivalents (A+B+C)		(0.95)		0.69
(E)	Cash and cash equivalents at the beginning of the year		1.17		0.48
(F)	Cash and cash equivalents at the end of the year		0.22		1.17

For Walker Chandio & Co LLP

Chartered Accountants

Firm Registration no. 001076N/N500013

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NEERAJ GOEL

Partner

Membership No. 99514

Date: 23-11-2024

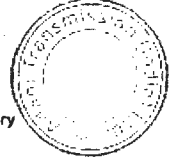
Place: Gurugram



For, Adani Transmission (India) Limited

[Signature]

Authorized Signatory
Date: 23-11-2024



ADANI TRANSMISSION (INDIA) LIMITED
Accounting Statement Formats - G,T,D

Note 3: Share Capital

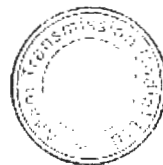
Sr. No.	Particulars	Figures as at the end of 31st March 2024	Figures as at the end of 31st March 2023
		Rs. in Crores	Rs. in Crores
(a)	Authorised:		
	Total	0.00	0.00
(b)	Issued, Subscribed and Paid up:		
	Total	0.00	0.00



ADANI TRANSMISSION (INDIA) LIMITED
Accounting Statement Formats - G, T, D

Note 4: Reserves & Surplus

Sr. No.	Particulars	Figures as at the end of	Figures as at the end of 31st
		31st March 2024	March 2023
		Rs. in Crores	Rs. in Crores
4.1	Head Office Account		
a	Head Office Account		
		(125.42)	(18.34)
b	Surplus		
	Opening Balance as per Profit & Loss Account	393.54	332.96
	Add : Net Profit/(Loss) after tax for the current year	39.11	62.37
	Add/(Less): Other Comprehensive Income arising from remeasurement of Defined Benefit Plans	(0.01)	(0.01)
	Less: Transfer to Contingency Reserve	(1.79)	(1.78)
	Add: Transfer from Retained Earning on issue of Optionally Convertible Redeemable Preference Shares (OCRPS)	0.00	0.00
	i) Interim dividend paid	0.00	0.00
	ii) Proposed dividend	0.00	0.00
	iii) Transfer to Reserve	0.00	0.00
	Closing balance	430.85	393.54
4.2	Other Equity		
a	Contingency Reserve		
	Opening Balance	15.16	13.38
	Add : Addition during the year	1.79	1.78
	Less : Utilized/transferred during the year	0.00	0.00
	Closing balance	16.95	15.16
	Total	322.38	390.36



ADANI TRANSMISSION (INDIA) LIMITED
Accounting Statement Formats - G,T,D

Note 5: Long Term Borrowings
Note 5.1 - Secured Loans

Sr. No.	Particulars	Date of Availment of Loan	Date of Maturity of Loan	Figures as at the end of 31st March 2024				Repayment	Figures as at the end of 31st March 2023		
				Current		Non Current Liabilities - Long Term Borrowings	Total Long Term Borrowings		Current Maturities of Long term borrowings i.e. other Current Liabilities	Non Current Liabilities - Long Term Borrowings	
				Total Long Term Borrowings	Maturities of Long term borrowings i.e. other Current Liabilities						
				(A)	(B)						(C)=(A)-(B)
				Rs. in Crores	Rs. in Crores	Rs. in Crores	Rs. in Crores	Rs. in Crores	Rs. in Crores	Rs. in Crores	Rs. in Crores
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



ADANI TRANSMISSION (INDIA) LIMITED
Accounting Statement Formats - G,T,D

Note 5: Long Term Borrowings
Note 5.2 - Unsecured Loans

Sr. No.	Particulars	Date of Availment of Loan	Date of Maturity of Loan	Figures as at the end of 31st March 2024			Figures as at the end of 31st March 2023		
				Total Long Term Borrowings	Current Maturities of Long term borrowings i.e. other Current Liabilities	Non Current Liabilities - Long Term Borrowings	Total Long Term Borrowings	Current Maturities of Long term borrowings i.e. other Current Liabilities	Non Current Liabilities - Long Term Borrowings
				(A) Rs. in Crores	(B) Rs. in Crores	(C)=(A)-(B) Rs. in Crores	(A) Rs. in Crores	(B) Rs. in Crores	(C)=(A)-(B) Rs. in Crores
I	From Related Party	12-May-16	02-May-27	60.74	0.00	60.74	54.15	0.00	54.15
	Total			60.74	0.00	60.74	54.15	0.00	54.15

Note: To be submitted for each Year for which Truing Up is being sought



ADANI TRANSMISSION (INDIA) LIMITED
Accounting Statement Formats - G,T,D

Note 6: Trade Payables

Sr. No.	Particulars	Figures as at the end of 31st March 2024	Figures as at the end of 31st March 2023
		Rs. in Crores	Rs. in Crores
1	Trade Payables	10.80	8.80
	Total	10.80	8.80

Note 7: Long Term Provisions

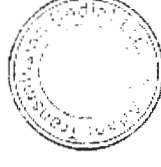
Sr. No.	Particulars	Figures as at the end of 31st March 2024	Figures as at the end of 31st March 2023
		Rs. in Crores	Rs. in Crores
1	Provision for Gratuity	0.26	0.12
2	Provision for Compensated Absences	0.13	0.08
	Total	0.39	0.20



ADANI TRANSMISSION (INDIA) LIMITED
Accounting Statement Formats - G,T,D

Note 8: Short Term Borrowings

Sr. No.	Particulars	Date of Availment of Loan	Date of Maturity of Loan	Figures as at the end of 31st March 2024		Figures as at the end of 31st March 2023	
				Rs. in Crores		Rs. in Crores	
1	Loan repayable on demand from banks						
	- Cash Credit	01-Jun-23	01-Apr-25		1.19		49.48
	Total				1.19		49.48



ADANI TRANSMISSION (INDIA) LIMITED
Accounting Statement Formats - G,T,D

Note 9 - Other Current Liabilities

Sr. No.	Particulars	Figures as at the end of 31st March 2024	Figures as at the end of 31st March 2023
		Rs. in Crores	Rs. in Crores
1	Current Maturities of Long Term Debt	0.00	0.00
2	Interest accrued and due on borrowings	0.00	0.00
3	Other Payables		
(i)	Payable on purchase of property, plant and equipment	0.07	1.59
(ii)	Statutory liabilities	0.05	0.03
	Total	0.12	1.62



ADANI TRANSMISSION (INDIA) LIMITED
Accounting Statement Formats - G,T,D

Note 10: Short Term Provisions

Sr. No.	Particulars	Figures as at the end of 31st March 2024	Figures as at the end of 31st March 2023
		Rs. in Crores	Rs. in Crores
1	Provision for Income Tax	4.79	5.31
2	Provision for Gratuity	0.01	0.02
3	Provision for Compensated Absences	0.04	0.03
4	Provision for Stamp Duty	2.80	2.80
	Total	7.64	8.16



ADANI TRANSMISSION (INDIA) LIMITED
Accounting Statement Formats - C,T,D

Note 11: Tangible Assets

Sr. No.	Particulars	Gross Block		Provision for Depreciation		Net Block	
		Figures as at the end of 31st March 2023	Addition/ Disposal during the year	Figures as at the end of 31st March 2024	Figures as at the end of 31st March 2023	Figures as at the end of 31st March 2024	Figures as at the end of 31st March 2023
1	Land and land rights	0.00	0.00	0.00	0.00	0.00	0.00
2	Buildings	0.00	0.00	0.00	0.00	0.00	0.00
3	Other civil works	0.00	0.00	0.00	0.00	0.00	0.00
4	Plant and Machinery	650.27	0.00	650.27	288.73	325.32	361.54
5	Line and cable net works	0.00	0.00	0.00	0.00	0.00	0.00
6	Vehicles	0.00	0.00	0.00	0.00	0.00	0.00
7	Furniture and fixture	0.00	0.00	0.00	0.00	0.00	0.00
8	Office Equipment	0.11	0.02	0.13	0.02	0.11	0.11
9	Computer Hardware	0.21	0.00	0.21	0.09	0.08	0.12
	Total	650.59	0.02	650.61	288.82	325.51	361.77

Note 11.1: Intangible Assets

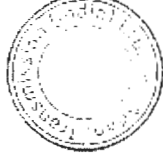
Sr. No.	Particulars	Gross Block		Provision for Depreciation		Net Block	
		Figures as at the end of 31st March 2023	Addition/ Disposal during the year	Figures as at the end of 31st March 2024	Figures as at the end of 31st March 2023	Figures as at the end of 31st March 2024	Figures as at the end of 31st March 2023
1	Computer Software	0.42	0.00	0.42	0.26	0.08	0.16
	Total	0.42	0.00	0.42	0.26	0.08	0.16



ADANI TRANSMISSION (INDIA) LIMITED
Accounting Statement Formats - G,T,D

Note 12: Capital Work in Progress

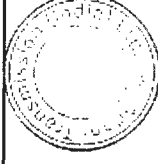
Sr. No	Particulars	Figures as at the end of 31st March 2024	Figures as at the end of 31st March 2023
		Rs. in Crores	Rs. in Crores
1	Capital works in progress	0.14	0.14
	Total	0.14	0.14



ADANI TRANSMISSION (INDIA) LIMITED
Accounting Statement Formats - G,T,D

Note 13: Long Term Loans & Advances

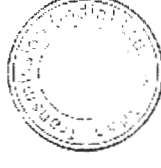
Sr. No	Particulars	Figures as at the end of 31st March 2024	Figures as at the end of 31st March 2023
		Rs. in Crores	Rs. in Crores
1	Loan to holding company		
	Loan to holding company	0.00	41.44
	Less: Head Office Account	0.00	0.00
	Net Total	0.00	41.44



ADANI TRANSMISSION (INDIA) LIMITED
Accounting Statement Formats - G,T,D

Note 14: Other Non Current Assets

Sr.No	Particulars	Figures as at the end of 31st March 2024	Figures as at the end of 31st March 2023
		Rs. in Crores	Rs. in Crores
1	Unbilled Revenue	21.46	32.62
2	Deferred Asset recoverable / adjustable	57.69	59.21
	Net Other Receivables	79.15	91.83



ADANI TRANSMISSION (INDIA) LIMITED
Accounting Statement Formats - G,T,D

Note 15: Inventories

Sr.No	Particulars	Figures as at the end of 31st March 2024	Figures as at the end of 31st March 2023
		Rs. in Crores	Rs. in Crores
	Stores & Spares		
1	Materials at site	1.28	1.16
	Total	1.28	1.16



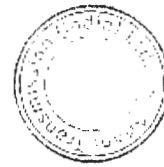
ADANI TRANSMISSION (INDIA) LIMITED
Accounting Statement Formats - G,T,D

Note 16: Trade Receivables

Sr. No	Particulars	Figures as at the end of 31st March 2024	Figures as at the end of 31st March 2023
		Rs. in Crores	Rs. in Crores
1	Outstanding for more than six months from due date		
	Secured, Considered good	0.00	0.00
	Unsecured, Considered good	9.85	11.00
	Total	9.85	11.00

Note 17: Cash & Cash equivalents

Sr. No	Particulars	Figures as at the end of 31st March 2024	Figures as at the end of 31st March 2023
		Rs. in Crores	Rs. in Crores
1	Balances at bank	0.22	1.17
	Total	0.22	1.17



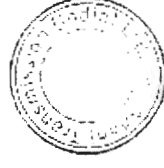
ADANI TRANSMISSION (INDIA) LIMITED
Accounting Statement Formats - G,T,D

Note 18: Short Term Loans & Advances

Sr. No	Particulars	Figures as at the end of 31st March 2024	Figures as at the end of 31st March 2023
		Rs. in Crores	Rs. in Crores
1	Secured, considered good	0.00	0.00
2	Unsecured, considered good	0.00	0.00
	Total	0.00	0.00

Note 18.1 - Details of Short Term Loans & Advances:-

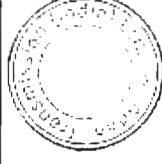
Sr. No	Particulars	Figures as at the end of 31st March 2024	Figures as at the end of 31st March 2023
		Rs. in Crores	Rs. in Crores
1	Loans to Employees	0.00	0.01
	Total	0.00	0.01



ADANI TRANSMISSION (INDIA) LIMITED
Accounting Statement Formats - G,T,D

Note 19: Other Current Assets

Sr.No	Particulars	Figures as at the end of 31st March 2024	Figures as at the end of 31st March 2023
		Rs. in Crores	Rs. in Crores
1	Interest Receivable	0.36	0.30
2	Unbilled Revenue	28.30	48.43
3	Prepaid Expenses	0.36	0.31
4	Advance to Suppliers	0.00	0.18
	Total	29.02	49.22



ADANI TRANSMISSION (INDIA) LIMITED
Accounting Statement Formats - G,T,D

Note 20: Revenue from Operations

Sr.No	Particulars	Figures as at the end of	
		31st March 2024	31st March 2023
		Rs. in Crores	Rs. in Crores
	Income from Transmission Line	108.69	129.42
	Total	108.69	129.42

Note 21: Other Income

Sr. No	Particulars	Figures as at the end of	
		31st March 2024	31st March 2023
		Rs. in Crores	Rs. in Crores
1	Interest Income		
	- Contingency reserve investment	0.99	0.77
2	Unclaimed Liabilities / Excess provision written back	0.04	1.18
3	Delayed Payment charges	0.00	5.23
	Total	1.03	7.18

Note 21.1: Non-Tariff Income

Sr. No	Particulars	Figures as at the end of	
		31st March 2024	31st March 2023
		Rs. in Crores	Rs. in Crores
1	Interest Income		
	- Contingency reserve investment	0.99	0.77
2	Unclaimed Liabilities / Excess provision written back	0.04	1.18
	Total	1.03	1.95

Note 21.2: Others

Sr. No	Particulars	Figures as at the end of	
		31st March 2024	31st March 2023
		Rs. in Crores	Rs. in Crores
1	Delayed Payment charges	0.00	5.23
	Total	0.00	5.23



ADANI TRANSMISSION (INDIA) LIMITED
Accounting Statement Formats - G,T,D

Note 22: Cost of Material Consumed/Fuel Cost

Sr.No	Particulars	Figures as at the end of 31st March 2024	Figures as at the end of 31st March 2023
		Rs. in Crores	Rs. in Crores
	Cost of Material Consumed/Fuel Cost	0.00	0.00
	Total	0.00	0.00

Note 22.1: Cost of Power Purchase

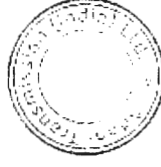
Sr.No	Particulars	Figures as at the end of 31st March 2024	Figures as at the end of 31st March 2023
		Rs. in Crores	Rs. in Crores
	Cost of Power Purchase	0.00	0.00
	Total	0.00	0.00



ADANI TRANSMISSION (INDIA) LIMITED
Accounting Statement Formats - G,T,D

Note 23: Employee benefits expenses

Sr. No	Particulars	Figures as at the end of 31st March 2024		Figures as at the end of 31st March 2023	
		Rs. in Crores		Rs. in Crores	
1	Salaries		0.88		0.97
	Total (A)		0.88		0.97
2	Contribution to Provident and Other Funds		0.08		0.08
	Total (B)		0.08		0.08
3	Staff Welfare Expenses		0.05		0.04
	Total (C)		0.05		0.04
	Net Total		1.01		1.09



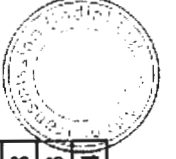
ADANI TRANSMISSION (INDIA) LIMITED
Accounting Statement Formats - G,T,D

Note 24: Finance Costs

Sr. No	Particulars	Figures as at the end of 31st	Figures as at the end of 31st
		March 2024	March 2023
		Rs. in Crores	Rs. in Crores
1	Interest on Loans		
	-Long Term Loan	7.14	6.51
	-Working Capital Loan	4.39	3.60
2	Other interest & finance charges	0.03	0.03
	Total	11.56	10.14

Note 25: Depreciation & Amortization Expenses

Sr. No	Particulars	Figures as at the end of 31st	Figures as at the end of 31st
		March 2024	March 2023
		Rs. in Crores	Rs. in Crores
	Depreciation on :		
1	Buildings	0.00	0.00
2	Civil Works	0.00	0.00
3	Plant & Machinery	36.22	36.22
4	Lines & Cables	0.00	0.00
5	Vehicles	0.00	0.00
6	Furniture & Fixtures	0.00	0.00
7	Office Equipment	0.01	0.00
8	Computer Software	0.08	0.08
9	Computer Hardware	0.04	0.03
	Total	36.35	36.34



ADANI TRANSMISSION (INDIA) LIMITED
Accounting Statement Formats - G,T,D

Note 26: Repair & Maintenance

Sr. No	Particulars	Figures as at the end of 31st March 2024	Figures as at the end of 31st March 2023
		Rs. in Crores	Rs. in Crores
1	Plant and Machinery	9.26	9.56
2	Consumption of Stores and spares	0.40	0.09
3	Other	0.00	0.01
	Total	9.66	9.66



ADANI TRANSMISSION (INDIA) LIMITED
Accounting Statement Formats - G,T,D

Note 27.1: Administration & General Expenses

Sr.No	Particulars	Figures as at the end of	
		31st March 2024	31st March 2023
		Rs. in Crores	Rs. in Crores
1	Rent, Rates & Taxes	0.02	0.02
2	Telephone, Postage, Telegramme and Telex	0.01	0.03
3	Legal Charges	1.84	1.54
4	Audit Fees	0.02	0.03
5	Conveyance & Travel Charges	0.22	0.24
6	Corporate Social Responsibility expenses	0.94	1.40
7	Other expenses	0.70	0.54
	Total	3.75	3.80
	Net Total	3.75	3.80

Note 27.2 - Administration & General Expenses - Details of remuneration to Statutory Auditors (excluding Service Tax)

Sr. No.	Particulars	Rs. in Crores	
	<i>As an Auditor</i>		
i)	Statutory Audit Fees	0.02	0.03
	Total	0.02	0.03



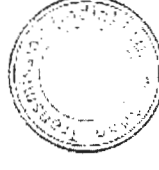
ADANI TRANSMISSION (INDIA) LIMITED
Accounting Statement Formats - G,T,D

Note 28: Other Debits

Sr. No	Particulars	Figures as at the end of 31st March 2024	Figures as at the end of 31st March 2023
		Rs. in Crores	Rs. in Crores
	Other Debits	0.00	0.00
	Total	0.00	0.00

Note 29: Tax Expense - Income Tax/Deferred Tax

Sr. No	Particulars	Figures as at the end of 31st March 2024	Figures as at the end of 31st March 2023
		Rs. in Crores	Rs. in Crores
	Current Income Tax Charge (MAT)	8.28	13.20
	Deferred Tax	(1.52)	(0.04)
	Deferred tax recoverable / adjustable	1.52	0.04
	Total	8.28	13.20

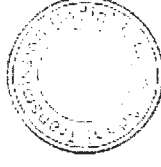


ADANI TRANSMISSION (INDIA) LIMITED
Accounting Statement Formats - G,T,D

Note 30: Prior Period Items

Sr. No	Particulars	Figures as at the end of 31st March 2024			Figures as at the end of 31st March 2023		
		Expenditure	Receipt	(Net Income)/ Expenditure	Expenditure	Receipt	(Net Income)/ Expenditure
	Prior Period Items	0.00	0.00	0.00	0.00	0.00	0.00
	Total	0.00	0.00	0.00	0.00	0.00	0.00

(Rs. in Crores)



Annexure D6

Acknowledgement Number:722015721221124

Date of filing : 22-Nov-2024

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

Assessment
Year
2024-25

[Where the data of the Return of Income in Form ITR-1(SAHA)], ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

PAN	AAMCA2867L		
Name	ADANI TRANSMISSION (INDIA) LIMITED		
Address	ADANI CORPORATE HOUSE, SHANTIGRAM, NEAR VAISHNO DEVI CIRCLE, S.G. HIGHWAY, KHODIYAR , AHMEDABAD , 11-Gujarat, 91-INDIA, 382421		
Status	6-Public company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	722015721221124

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	36,99,35,650
	Book Profit under MAT, where applicable	3	3,63,91,47,101
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	63,58,31,782
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	63,58,31,782
	Taxes Paid	8	64,85,03,128
Accreted Income and Tax Detail	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 1,26,71,350
	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

This return has been digitally signed by KANDARP PATEL in the capacity of
Director having PAN AAPPP6028C from IP address 103.85.78.4 on 22-Nov-
2024 14:37:50 at AHMEDABAD (Place) DSC SI.No & Issuer 3006752 &
1934404443CN=SignX sub-CA for Class 3 Individual 2022,OU=Sub-CA,O=FuturiQ Systems Private Limited,C=IN

System Generated

Barcode/QR Code



AAMCA2867L06722015721221124ee8c9f0742446c9cd38e7eb037d93b1cf57bee1f

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU