

Annexure V

T R Chadha & Co LLP Chartered Accountants



To
The Board of Directors
Tata Power Delhi Distribution Limited
NDPL House, Hudson Lines, Kingsway Camp,
New Delhi-110009

Certificate on the Statement on details of power purchase cost for the year ended 31st March 2023

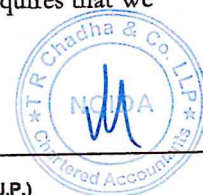
1. This certificate of power purchase cost of Tata Power Delhi Distribution Limited (hereinafter 'the Company') for the year ended 31st March 2023 (invoices received during the period from 16th April 2022 to 15th April 2023, including invoices related to arrears of earlier periods), has been issued by us at the request of the company for the purpose of submission to Delhi Electricity Regulatory Commission (DERC).
2. The management of the Company has prepared the accompanying statements (Annexure 1, 2 and 3) containing plant-wise details of power purchase cost for the year ended 31st March 2023 ('the Statements') in accordance with the requirements of Clause 6.10(k) of the Tariff Order for FY 2021-22 dated 30th September 2021 (hereinafter 'Tariff Order') issued by Delhi Electricity Regulatory Commission ('DERC').

Management's Responsibility

3. The management of the Company is responsible for preparation of the accompanying Statements, including preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal controls relevant to the preparation and presentation of the Statements and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.
4. The Management of the Company is also responsible for ensuring compliance with the requirements of the Tariff Order in relation to the Statements and for providing all relevant information to the DERC.

Auditor's Responsibility

5. Pursuant to the requirement of the Tariff Order, our responsibility is to provide reasonable assurance in the form of an opinion as to whether the amounts in the accompanying Statements are in agreement with the audited standalone financial statements for the year ended 31st March 2023, books of accounts and other related records of the Company based on our examination of documents and information and explanation provided to us by the management of the Company.
6. The audited standalone financial statements for the year ended 31st March 2023, referred to in paragraph 5 above have been audited by us, on which we have issued an unmodified opinion vide our report dated 17th April 2023.
7. We conducted our examination of the accompanying Statements, on test check basis, in accordance with the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) ('the Guidance Note') issued by the Institute of Chartered Accountant of India (the 'ICAI'). The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.



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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.

Opinion

9. Based on our examination, as above, and according to the information and explanation given to us, we are of the opinion that the amounts of the power purchase cost for the year ended 31st March 2023 (invoices received during the period from 16th April 2022 to 15th April 2023, including invoices related to arrears of earlier periods), as set out in the accompanying Statements, are in agreement with the audited standalone financial statements of the Company for the year ended 31st March 2023 and the underlying books of account and other related records of the Company.

Restriction on Distribution or Use

10. This certificate is addressed to and provided to the Board of Directors of the Company solely for the purpose of submission to DERC in accordance with the requirements of the tariff order and should not be used, referred to or distributed for any other purpose or to any other party without our prior written consent.

For T R Chadha & Co LLP
Chartered Accountants
Firm's Registration No.: 006711N/ N500028

Hitesh Garg
Partner
Membership No.: 502955



Place: Noida
Date: 28th July 2023

UDIN: 23502955BGQPZE4871