



नॉर्थ ईस्टर्न इलेक्ट्रिक पावर कॉर्पोरेशन लिमिटेड
NORTH EASTERN ELECTRIC POWER CORPORATION LTD.

भारत सरकार का उद्यम A Govt. of India Enterprise

मिनीरत्न : श्रेणी-I Miniratna : Category-I

एनटीपीसी लिमिटेड की पूर्ण स्वामित्व वाली सहायक कंपनी A wholly owned subsidiary of NTPC Ltd.

कंपनी सचिवालय **COMPANY SECRETARIAT**

फाइल सं./File No.CS/172

दिनांक / Dated 10.08.2024

सेवा में / To

BSE Ltd.
P. J. Tower, Dalal Street
Mumbai-400001

विषय/Subject: Intimation under Regulation 51(2) of SEBI (LODR) Regulations, 2015

Sir / Madam,

With reference to Regulation 51(2) read with Part B of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform that the Board of Directors of the Company in its 288th Board Meeting held today i.e. Saturday, 10th August, 2024 have, inter alia, approved the following:

- (i) The Unaudited Financial Results of the Company for the period ended 30th June, 2024.
- (ii) Raising of debt up to Rs.4000 crore during FY 2025-26 through privately placed bonds / long term or medium-term loans / foreign currency loans from banks / financial institutions depending upon the market circumstances, subject to approval of shareholders.
- (iii) Enhancement of borrowing powers of the board to Rs.6000 crore above the paid up capital and free reserves, subject to approval of shareholders.
- (iv) Appointment of Cost Auditor for FY 2024-25.
- (v) Appointment of Internal Auditors for FY 2024-25.

We are enclosing the Financial Results (Standalone & Consolidated) along with Limited Review Report by the Statutory Auditors for the quarter ended June 30,2024 in the prescribed format as required under Regulation 52 of SEBI (LODR) Regulations 2015.

The information as required under Regulation 52(4) of the SEBI (LODR) Regulations, 2015 is also covered in the Financial Results (Standalone & Consolidated) submitted herewith. Security Cover certificate by Statutory Auditor's with respect to listed non-convertible debt securities of the company as per Reg 54 and the utilization statement under Regulation 52(7) and 52(7A) as on June 30, 2024 is also submitted herewith.

The submitted information shall also be posted on the website of the company. Thanking you

Thanking You.

भवदीय / Yours faithfully

ABINOAM PANU RONG
Digitally signed by
ABINOAM PANU RONG
Date: 2024.08.10
21:07:20 +05'30'

(Abinoam Panu Rong)
Company Secretary

Independent Auditor's Limited Review Report on the Unaudited Standalone Financial Results for the quarter ended 30th June 2024 of North Eastern Electric Power Corporation Limited Pursuant to the Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable

To
The Board of Directors of
North Eastern Electric Power Corporation Limited,
Brookland Compound,
Lower New Colony,
Shillong - 793003.

1. We have reviewed the accompanying Statement of Un-audited standalone Ind AS Financial Results of North Eastern Electricity Corporation Limited (the 'Company' or 'NEEPCO') for the Quarter ended 30th June, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation') as amended.
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, ("Ind AS 34") "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit and accordingly, we do not express an audit opinion.



4. Based on our review conducted as above, nothing has come to our attention that-causes us to believe that the accompanying Statement read with notes thereon, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation 52 of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

PLACE: SILIGURI
DATE: 10.08.2024



For R.N. GOYAL & CO
CHARTERED ACCOUNTANTS
FRN 309128E

CA MANISH GOYAL
PARTNER
MEMBERSHIP NO. 061194
UDIN: 24061194BKAMMD2495

Independent Auditor's Limited Review Report on the Unaudited Consolidated Financial Results for the quarter ended 30th June 2024 of North Eastern Electric Power Corporation Limited Pursuant to the Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable

To
The Board of Directors of
North Eastern Electric Power Corporation Limited,
Brookland Compound,
Lower New Colony,
Shillong - 793003.

1. We have reviewed the accompanying Statement of Un-audited Consolidated Ind AS Financial Results of North Eastern Electricity Corporation Limited (the 'Company' or 'Parent Company') for the Quarter ended 30th June, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation') as amended.
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, ("Ind AS 34") "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit and accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circulars issued by the Securities and Exchange Board of India under Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement **does not** include the interim financial results of the Joint Venture Company KSK Dibbin Hydro Power Private Limited (the 'Joint Venture Company').
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and as stated in paragraph 7 and based on the Un-reviewed and Unaudited condensed financial statements for the Year ended 31st March 2024 of the Joint Venture Company, nothing has come to our attention that-causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. Emphasis of Matter

We draw attention to the following matter in the Notes to the Statement:

- (i) Note No (7) the consolidated financial results for the period quarter ended 30th June 2024 is prepared by consolidating the financial statement of the Joint Venture Company, KSK Dibbin Hydro Power Pvt Ltd for the period ended 31.03.2024. The financial of 31.3.2024 has been considered as the financials for the quarter ending 30.6.2024 is not yet prepared by the Joint Venture Company.

Our Conclusion is not modified in respect of this matter.

7. Other Matter

Due to the absence of availability of interim financial information of the Joint Venture Company, the Statement does not reflect any results in relation to the Joint Venture Company.

According to the information and explanations given to us by the Management of the Parent Company, the financial results of the Joint Venture Company are not material to the consolidated financial results of the Parent Company.

Our Conclusion on the Statement is not modified in respect of our reliance on the interim financial information certified by the Management.

PLACE: SILIGURI
DATE: 10.08.2024



For R.N. GOYAL & CO
CHARTERED ACCOUNTANTS
FRN 309128E


CA MANISH GOYAL
PARTNER
MEMBERSHIP NO. 061194
UDIN: 24061194BKAMME2919

To,
North Eastern Electric Power Corporation Limited.
Brookland Compound,
Lower New Colony,
Shillong - 793003.

Subject: Independent Statutory Auditors Certificate for in respect of listed debt securities of North Eastern Electric Power Corporation Limited

We understand that the North Eastern Electric Power Corporation Limited ('the Company') having its registered office at Brookland Compound, Lower New Colony, Shillong 793003, India is required to obtain a certificate with respect to book values of the assets provided as security in respect of listed secured debt securities of the Company as on 30th June 2024 and compliance with respect to financial covenants of the listed debt securities for the quarter ending 30th June 2024 in terms of the requirements of Regulation 54 read with Regulation 56(I)(d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("LODR Regulations") and SEBI (Debenture Trustees) Regulations, 1993 as amended ("DT Regulations").

Management Responsibility

The Company's management is responsible for ensuring that the company complies with the LODR Regulations and DT Regulations. Further, the Company is also responsible to comply with the requirements of Debenture Trust Deed executed with respective Debenture Trustee.

Auditor's Responsibility

Our responsibility is to certify the book values of the assets provided as security is respect of listed secured debt securities of the company as on 30th June 2024 based on the unaudited financial statements and compliance with respect to financial covenants of the listed debt securities for the quarter ending 30th June 2024, as specified in SEBI circular No. SEBI/HO/MIRSD/MIRSD_CRADT/CIR/P/2022/67 circular dated 19th May 2022.

The financial statement referred to in the aforementioned paragraph, have not been audited by us. However, a quarterly limited review for the quarter ended on 30th June 2024 was conducted in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement.

We conducted our examination in accordance with the Guidance Note on reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.

We have complied with the relevant applicable requirements of the Standards on Quality Control (SQC) I, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

Opinion

Based on examination of books of accounts and other relevant records/documents, we hereby certify that:

- a. Book values of the assets provided as security in respect of listed secured debt securities of the Company as on 30th June 2024 is as under:

Particulars of Assets provided as Security	Total Book Value of (PPE) (Rs. in Cr.)
Assam Gas Based Power Station (AGBPS)	61.98
Agartala Gas Based Power Station (AgGBPS)	262.41
Panyor Lower Hydro Power Station (PLHPS)	509.22
Tuirial Hydro Power Station (THPS)	985.34
Kopili Hydro Power Station (KHPS)	1298.45
Pare Hydro Power Station (PHPS)	1175.60
Kameng Hydro Power Station (KaHPS)	4,841.63
Tripura Gas Based Power Station (TGBPS)	31.08

Compliance of financial debt covenants of the listed debt securities

We have examined the compliances made by the North Eastern Electric Power Corporation Limited in respect of the financial covenants of the listed debt securities and certify that such covenants/terms of the issue have been complied by the North Eastern Electric Power Corporation Limited for the quarter ending 30th June 2024.



The above certificate has been given on the basis of the information provided by the management and the records produced before us for verification.

Restriction for Use

This certificate has been issued to the management of the North Eastern Electric Power Corporation Limited to comply with the requirements of LODR Regulations. Our certificate should not be used for any other purpose or by any person other than the Company and its Debenture Trustee(s). Accordingly, we do not accept or assume any liability or duty of care to any other person to whom this certificate is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

PLACE: SILIGURI

DATE: 10.08.2024



**For R.N. GOYAL &CO
CHARTERED ACCOUNTANTS
FRN 309128E**

**CA MANISH GOYAL
PARTNER
MEMBERSHIP NO. 061194
UDIN: 24061194BKAMMF2297**



NORTH EASTERN ELECTRIC POWER CORPORATION LTD
STANDALONE STATEMENT OF ASSETS AND LIABILITIES

Sl.No.	Particulars	₹ in lakhs		
		As at 30.06.2024 (Unaudited)	As at 30.06.2023 (Unaudited)	As at 31.03.2024 (Audited)
A	ASSETS			
1	Non-current assets			
	(a) Property, plant and equipment	12,98,734.17	12,26,154.66	12,93,125.26
	(b) Capital work-in-progress	50,652.23	1,27,305.50	66,482.49
	(c) Intangible assets	7,890.64	8,491.01	8,033.31
	(d) Intangible assets under Development	200.39	138.83	124.32
	(e) Financial Assets			
	(i) Investment in Subsidiary and Joint Venture Companies			
	(ii) Loans	37.61	25.49	40.02
	(f) Deferred Tax Assets (Net)			
	(g) Other non-current assets	62,121.83	18,367.44	43,529.96
	Sub-total - Non-current assets	14,19,636.87	13,80,482.93	14,11,335.36
2	Current assets			
	(a) Inventories	13,166.22	12,662.45	12,457.35
	(b) Financial assets			
	(i) Trade receivables	79,568.97	96,842.18	83,664.74
	(ii) Cash and cash equivalents	9,672.74	426.08	240.10
	(iii) Bank balances other than cash and cash equivalents	653.33	9,319.09	276.46
	(iv) Others	35,355.15	27,903.22	32,756.40
	(c) Current Tax Assets (Net)	2,042.04	1,068.42	2,165.84
	(d) Other Current assets	6,158.03	5,922.65	2,509.48
	(e) Asset Held for Sale			
	Sub-total - Current assets	1,46,616.48	1,55,144.09	1,34,070.37
3	Regulatory deferral account debit balances	1,18,008.53	1,00,621.48	1,14,729.55
	TOTAL - ASSETS	16,84,261.88	16,36,248.50	16,60,135.27
B	EQUITY AND LIABILITIES			
1	Equity			
	(a) Equity share capital	3,60,981.04	3,60,981.04	3,60,981.04
	(b) Other equity	3,35,021.72	3,02,906.20	3,25,806.34
	Sub-total - Total equity	6,96,002.76	6,63,887.24	6,86,789.38
2	Liabilities			
(i)	Non-current liabilities			
	(a) Financial liabilities			
	(i) Borrowings	6,04,331.00	5,95,871.78	5,90,470.25
	(ii) Lease Liabilities	984.89	1,157.47	1,015.07
	(iii) Trade payables			
	- Total outstanding dues of micro and small enterprises			
	- Total outstanding dues of creditors other than micro and small enterprises			
	(b) Long Term Provisions	308.88	317.54	303.28
	(c) Deferred tax liabilities (Net)	95,225.20	1,02,406.74	93,440.22
	(d) Other Non-Current Liabilities	20,423.39	22,014.06	19,627.01
	Sub-total - Non-current liabilities	7,21,273.36	7,21,767.59	7,04,855.83
(ii)	Current liabilities			
	(a) Financial liabilities			
	(i) Borrowings	1,64,255.48	1,65,305.10	1,51,170.54
	(ii) Lease Liabilities	1,019.43	871.91	1,000.48
	(iii) Trade payables			
	- Total outstanding dues of micro and small enterprises	188.35	201.02	1,242.61
	- Total outstanding dues of creditors other than micro and small enterprises	10,963.70	11,429.10	16,533.13
	(iv) Other financial liabilities	37,213.40	36,665.15	42,691.00
	(b) Other Current liabilities	3,944.91	5,786.98	6,228.16
	(c) Provisions	20,987.41	20,434.99	19,930.75
	(d) Current Tax Liabilities			
	(e) Deferred Revenue	10,284.42	9,899.42	11,564.74
	Sub-total - Current liabilities	2,48,857.10	2,50,593.67	2,50,361.41
3	Regulatory deferral account credit balances	18,128.66	-	18,128.66
	TOTAL - EQUITY AND LIABILITIES	16,84,261.88	16,36,248.50	16,60,135.27

Place : Delhi

Date : 10/08/2024

PS



[Signature]
Director (Finance)
NEEPCO Ltd



**NORTH EASTERN ELECTRIC POWER CORPORATION LTD
STANDALONE STATEMENT OF CASH FLOWS**

₹ in lakhs

Sl.N o.	Particulars	As at 30.06.2024 (Unaudited)	As at 30.06.2023 (Unaudited)	As at 31.03.2024 (Audited)
A.	CASH FLOW FROM OPERATING ACTIVITIES			
	Profit before tax	10492.66	9887.80	62218.77
	Add: Net movements in regulatory deferral account balances (net of tax)	2657.75	1019.67	(2501.34)
	Add: Tax on net movements in regulatory deferral account balances	621.23	306.60	(192.98)
	Profit before tax including movements in regulatory deferral account balances	13771.64	11214.07	59524.45
	Adjustment for:			
	Depreciation, amortisation and impairment expense	20684.45	21412.97	85480.64
	Provisions/Write off	309.49	-	7,109.36
	Regulatory Deferral account balances	(3278.98)	(1326.27)	2694.32
	Deferred Revenue	(484.42)	(488.79)	(1210.52)
	Foreign exchange loss/(gain)	(124.83)	(68.30)	93.56
	Finance costs	14290.13	13097.03	52744.49
	Interest/income from term deposits/bonds/ investments	(116.84)	(120.66)	(358.77)
	Provisions Written back	(0.55)	(430.37)	(493.32)
	Profit on de-recognition of property, plant and equipment	0.00	0.00	(45.74)
	Loss on de-recognition of property, plant and equipment	3.41	14.14	63.96
	Delayed Payment Surcharge	(187.05)	(208.44)	(848.88)
		31094.81	31881.31	145229.10
	Operating profit before working capital changes	44866.45	43095.38	204753.55
	Adjustment for:			
	Trade receivables	4222.35	(2244.98)	10909.37
	Inventories	(708.87)	(146.40)	58.70
	Trade payables, provisions, other financial liabilities and other liabilities	(13356.82)	(45799.55)	(40522.39)
	Loans, other financial assets and other assets	(8389.60)	(8030.01)	(10695.48)
		(16232.94)	(56220.94)	(40249.80)
	Cash generated from operations	28633.51	(13125.56)	164503.75
	Income taxes (paid) / refunded	(2000.00)	(1400.00)	(10400.00)
	Net cash from/(used in) operating activities - A	26633.51	(14525.56)	154103.75
B.	CASH FLOW FROM INVESTING ACTIVITIES			
	Purchase of property, plant and equivalent & intangible assets	(28022.09)	(16777.76)	(108786.59)
	Disposal of property, plant and equivalent & intangible assets	0.32	16.31	71.14
	Interest/income on term deposits/bonds/ investment received	116.84	120.66	358.77
	Dividend Received	0.00	0.00	0.00
	Change in Bank balance other than cash and cash equivalents	(376.87)	(9027.59)	15.04
	Delayed Payment Surcharge Received	60.47	41.02	704.55
	Net cash from/(used in) investing activities - B	(28221.33)	(25627.36)	(107617.09)
C.	CASH FLOW FROM FINANCING ACTIVITIES			
	Proceeds from issue of equity instruments of the Company			
	Proceeds from non-current borrowings	49,635.00	20,000.00	1,25,000.00
	Repayment of non-current borrowings	(10601.85)	(8107.82)	(120462.09)
	Proceeds from current borrowings	(11714.30)	42735.61	30056.76
	Payment of finance lease obligations	(289.15)	(204.85)	(1056.94)
	Interest paid	(16009.24)	(15305.27)	(56245.63)
	Dividend paid	0.00	0.00	(25000.00)
	Tax on Dividend			
	Net cash from/(used in) financing activities - C	11020.46	39117.67	(47707.90)
	Net increase/(decrease) in cash and cash equivalents (A+B+C)	9432.64	(1035.25)	(1221.24)
	Cash and cash equivalents at the beginning of the period	240.10	1461.33	1461.34
	Cash and cash equivalents at the end of the period	9672.74	426.08	240.10

Place : Dilhi
Date : 10/08/2024

Pr



[Signature]
Director (Finance)
NEEPCO Ltd.



NORTH EASTERN ELECTRIC POWER CORPORATION LTD

Registered Office, Brookland compound, Lower new colony, Laitumukrah, Shillong:: CIN - U40101ML1976GOI001658 :: website :: www.neepco.com

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR QUARTER AND THREE MONTHS ENDED 30.06.2024

₹ In Lakhs

Sl.	Particulars	Quarter ended 30.06.2024 (Unaudited)	Quarter ended 31.03.2024 (Audited)	Quarter ended 30.06.2023 (Unaudited)	3 months ended 30.06.2024 (Unaudited)	3 months ended 30.06.2023 (Unaudited)	Year ended 31.03.2024 (Audited)
		3	4	5	6	7	8
1	Income						
	(a) Revenue from operations	94351.13	94496.47	99972.67	94351.13	99972.67	423956.74
	(b) Other income	3381.61	592.45	1087.45	3381.61	1087.45	2486.09
	Total income (a+b)	97732.74	95088.92	101060.12	97732.74	101060.12	426422.83
2	Expenses						
	(a) Fuel cost	29291.76	31814.53	33087.99	29291.76	33087.99	125642.24
	(b) Employee benefits expense	11813.03	8422.86	11227.31	11813.03	11227.31	43285.78
	(c) Finance costs	14165.30	12269.89	13028.73	14165.30	13028.73	52838.05
	(d) Depreciation and amortisation expense	20684.45	18996.58	21412.97	20684.45	21412.97	85480.64
	(e) Other expenses	11285.54	19565.04	12415.32	11285.54	12415.32	56957.35
	Total expenses (a+b+c+d+e)	87240.08	91068.90	91172.32	87240.08	91172.32	364204.06
3	Profit / loss before exceptional items, tax and regulatory deferral account balances (1-2)	10492.66	4020.02	9887.80	10492.66	9887.80	62218.77
4	Exceptional items-income / (expense)	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit /loss before tax and regulatory deferral account balances (3+4)	10492.66	4020.02	9887.80	10492.66	9887.80	62218.77
6	Tax expense:						
	(a) Current tax						
	(i) Current Year	1683.15	(839.90)	1563.41	1683.15	1563.41	10252.95
	(ii) Earlier Years	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Deferred tax (Net of DTA)	1784.98	(27906.00)	3618.79	1784.98	3618.79	(5347.73)
	Total tax expense (a+b)	3468.13	(28745.90)	5182.20	3468.13	5182.20	4905.22
7	Profit before regulatory deferral account balances (5-6)	7024.53	32765.92	4705.60	7024.53	4705.60	57313.55
8	Net movement in regulatory deferral account balances (net)	2657.75	(11565.57)	1019.67	2657.75	1019.67	(2501.34)
9	Profit for the period (7+8)	9682.28	21200.35	5725.27	9682.28	5725.27	54812.21
10	Other comprehensive income						
	Items that will not be reclassified to profit or loss						
	(a) Net actuarial gains/(losses) on defined benefit plans	(568.17)	(413.12)	(511.22)	(568.17)	(511.30)	(1946.77)
	(b) Net gains/(losses) on fair value of loss adjustments	0.00	0.00	0.08	0.00	0.00	0.00
	Less: Income tax on items that will not be reclassified to profit	(99.27)	(72.18)	(89.31)	(99.27)	(89.31)	(340.14)
	(a) Net actuarial gains/(losses) on defined benefit plans	0.00					
	Other comprehensive income for the period (net of tax)	(468.90)	(340.94)	(421.83)	(468.90)	(1606.63)	(1606.63)
11	Total comprehensive income for the period (9+10)	9213.38	20859.41	5303.44	9213.38	4118.64	53205.58
12	Paid-up equity share capital (Face value of share 10/- each)	360981.04	360981.04	360981.04	360981.04	360981.04	360981.04
13	Paid up Debt Capital (Long Term Debts + Short Term Borrowings)	768593.43	747289.04	766771.53	768593.43	761187.49	747289.04
14	Other equity excluding revaluation reserve as per balance sheet	335021.72	325808.34	302906.20	335021.72	302906.20	325808.34
15	Net worth	696002.76	686789.38	663887.24	696002.76	663887.24	686789.38
16	Debenture redemption reserve	65054.17	65054.17	65054.17	65054.17	65054.17	65054.17
17	Capital Redemption Reserve	0.00	0.00	0.00	0.00	0.00	0.00
18	Earnings per share (of ₹10/- each) - (not annualised) (including net movement in regulatory deferral account balances): Basic and Diluted (in ₹)	0.27	0.59	0.16	0.27	0.16	1.52

Place : Delhi
Date : 10/08/2024



Director (Finance)
NEEPCO Ltd



NORTH EASTERN ELECTRIC POWER CORPORATION LTD

Registered Office, Brookland compound, Lower new colony, Laitumukrah, Shillong :: CIN - U40101ML1976GOI001658 :: website :: www.neepco.com

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR QUARTER AND THREE MONTHS ENDED 30.06.2024

₹ In Lakhs

Sl.	Particulars	Quarter ended 30.06.2024 (Unaudited)	Quarter ended 31.03.2024 (Audited)	Quarter ended 30.06.2023 (Unaudited)	3 months ended 30.06.2024 (Unaudited)	3 months ended 30.06.2023 (Unaudited)	Year ended 31.03.2024 (Audited)
1	2	3	4	5	6	7	8
19	Earnings per share (of ₹10/- each) - (not annualised) (excluding net movement in regulatory deferral account balances): Basic and Diluted (in ₹)	0.19	0.91	0.13	0.19	0.13	1.59
20	Debt equity ratio (Paid up Debt Capital / Shareholders's Equity)	1.10	1.09	1.15	1.10	1.15	1.09
21	Debt service coverage ratio (DSCR) (Profit for the period + Interest + Depreciation + Exceptional Items) / (Interest net of transfer to expenditure during construction + Lease payments + Scheduled principal repayments of long term borrowings)	1.96	0.68	2.16	1.96	2.16	1.14
22	Interest service coverage ratio (ISCR) (Profit for the period + Interest + Depreciation + Exceptional Items) / (Interest net of transfer to expenditure during construction)	3.43	1.74	3.50	3.43	3.50	3.74
23	Current ratio (Current Assets / Current Liabilities)	0.59	0.54	0.62	0.59	0.62	0.54
24	Long term Debt to Working Capital (Long Term Borrowings including current maturity of long term borrowings / Working Capital excluding current maturities of long term borrowings)	33.89	(40.00)	143.61	33.89	142.47	(40.00)
25	Bad Debt to Accounts Receivables (Bad Debts / Average Trade Receivables)	0.00	0.00	0.00	0.00	0.00	0.00
26	Current Liability Ratio (Current Liabilities / Total Liabilities) Total Liabilities = Non-Current Liabilities + Current Liabilities - Deferred Revenue	0.26	0.27	0.26	0.26	0.26	0.27
27	Total Debts to Total Assets (Paid up Debts Capital / Total Assets)	0.46	0.45	0.47	0.46	0.47	0.45
28	Debtor Turnover (Revenue from Operations / Average trade receivables) - Annualised	4.62	4.76	4.18	4.62	4.78	5.07
29	Inventory Turnover (Revenue from Operation / Average Inventory) - Annualised	29.46	33.95	31.76	29.46	32.10	34.03
30	Operating Margin (%) (Earning before interest, tax and exceptional items / Revenue from operation)	29.61	2.48	24.25	29.61	24.25	26.50
31	Net Profit Margin (%) (Profit for the period / Revenue from operation)	10.26	22.44	5.73	10.26	5.73	12.93
2	See accompanying notes to the Standalone financial results						

Place :: Delhi
Date :: 10/08/2024



Director (Finance)
NEEPCO Ltd

Notes to Standalone Financial Results:

1. The above Standalone financial results of North Eastern Electric Power Corporation Ltd (NEEPCO/ the Company) have been reviewed by the Audit Committee of the Board of Directors in their meeting held on 10/08/2024 and approved by the Board of Directors in their meeting held on 10/08/2024

2. The Statutory Auditors of the Company have carried out the limited review of these Standalone Financial Results as required under Regulation 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

3. a) The Central Electricity Regulatory Commission (CERC) notified the CERC (Terms and Conditions of Tariff) Regulations, 2019 vide Order No. L-1/236/2018/CERC dated the 7th March, 2019 for determination of tariff for the control period 2019-2024. Sale of energy is accounted for based on tariff approved by the CERC. Pending issue of provisional/final tariff orders with effect from 01st April 2019, Capacity Charges (for hydro and thermal generating stations) and Energy Charges (for hydro generating stations) are billed to the beneficiaries in accordance with the tariff approved and applicable as on 31 March 2019. In case of power stations where final tariff is yet to be approved by CERC, the sale of energy is provided for on the basis of provisional rate considering the Annual Fixed Cost submitted before the CERC through Tariff Petition as per the principles enunciated in the Central Electricity Regulatory Commission (Terms & Conditions of Tariff) Regulations 2019. For projects for which neither CERC approved tariff is available nor petition pending with the CERC, Sale of energy is accounted for on the basis of tariff as agreed by the beneficiaries. Accordingly, amount provisionally recognized for the quarter ended 30.06.2024 amounts to ₹ 2451.90 lakhs (previous period ₹ 4450.83 lakhs). Provisional revenue amounting to ₹ 2451.90 lakhs (previous period ₹ 4450.83 lakhs) comprises of Capacity Charges amounting to ₹ 5684.17 lakh (previous comparative quarter ended 30.06.2023 ₹ 6958.51 lakh) and Energy Charges amounting to ₹. (-) 3232.27 lakh [previous comparative quarter ended 30.06.2023 ₹ (-) 2507.68 lakh].

(b) Sales of Energy includes ₹ Nil (previous period ₹ 5512.29 Lakhs) on account of earlier years Sales arising out of finalisation of Tariffs in the current year and on account of compensation for loss of Capacity Charges. The Sales of Energy pertaining to the preprevious period amounting to ₹ NIL (previous period ₹ 5381.25 lakhs) comprises of Capacity Charges amounting to ₹ NIL (previous comparative quarter ended 30.06.2023 ₹ 5028.94 lakh) and Energy Charges amounting to ₹ NIL [previous comparative quarter ended 30.06.2023 ₹ 483.35 lakh].

c) Sales of electricity for the quarter ended 30.06.2024 also include ₹ 276.57 lakhs (previous period ₹ 428.55 lakhs) on account of deferred tax materialized, which is recoverable from beneficiaries as per regulation 67 of the CERC (Terms & Conditions of Tariff) Regulations 2019.

d) Revenue from operations for the quarter ended 30.06.2024 include ₹ 20720.50 lakhs (previous period ₹ 17057.40 lakhs) on account of sale of energy through trading (net of rebate).

4. During the quarter ended 30.06.2024, the Company has paid neither paid nor declared dividend in the current period

5 The Company has maintained the required asset cover of 100 % or higher as per the terms of offer document/ Information Memorandum and/or Debenture Trust Deed, including compliance with all the covenants, in respect of the listed non-convertible debt securities. Further, security has been created on the specified assets of the Company through mortgage / hypothecation as per the terms of the respective Debenture Trust Deeds for all secured non-convertible debts securities issued by the Company.

6. Previous period figures have been reclassified wherever considered necessary.

For and on behalf of Board of Directors
North Eastern Electric Power Corporation Ltd

(B. Maharana)
Director (Finance)

Place : Delhi
Date :: 10/08/2024





NORTH EASTERN ELECTRIC POWER CORPORATION LTD.
CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

₹ in lakhs

Sl.N o.	Particulars	As at 30.06.2024 (Unaudited)	As at 30.06.2023 (Unaudited)	As at 31.03.2024 (Audited)
A	ASSETS			
1	Non-current assets			
	(a) Property, plant and equipment	1298734.17	1226154.66	1293125.26
	(b) Capital work-in-progress	50652.23	127305.50	66482.49
	(c) Intangible assets	7890.64	8491.01	8033.31
	(c) Intangible assets	200.39	138.83	124.32
	(e) Financial Assets			
	(i) Investment in Subsidiary and Joint Venture Companies	445.00	443.70	445.00
	(ii) Loans	37.61	25.49	40.02
	(f) Deferred Tax Assets (Net)			
	(g) Other non-current assets	62121.83	18367.44	43529.96
	Sub-total - Non-current assets	1420081.87	1380926.63	1411780.36
2	Current assets			
	(a) Inventories	13166.22	12662.45	12457.35
	(b) Financial assets			
	(i) Trade receivables	79568.97	96842.18	83664.74
	(ii) Cash and cash equivalents	9672.74	426.08	240.10
	(iii) Bank balances other than cash and cash equivalents	653.33	9319.09	276.46
	(iv) Others	35355.15	27903.22	32756.40
	(c) Current Tax Assets (Net)	2042.04	1068.42	2165.84
	(d) Other Current assets	6158.03	6922.65	2509.48
	(e) Asset Held for Sale			
	Sub-total - Current assets	146616.48	155144.09	134070.37
3	Regulatory deferral account debit balances	118008.53	100621.48	114729.55
	TOTAL - ASSETS	1684706.88	1636692.20	1660580.27
B	EQUITY AND LIABILITIES			
1	Equity			
	(a) Equity share capital	360981.04	360981.04	360981.04
	(b) Other equity	335372.69	303256.27	326159.31
	Sub-total - Total equity	696353.73	664237.31	687140.35
2	Liabilities			
(i)	Non-current liabilities			
	(a) Financial liabilities			
	(i) Borrowings	604331.00	595871.78	590470.25
	(ii) Lease Liabilities	984.89	1157.47	1015.07
	(iii) Trade payables			
	- Total outstanding dues of micro and small enterprises	-	-	-
	- Total outstanding dues of creditors other than micro and small enterprises	-	-	-
	(b) Long Term Provisions	308.88	317.54	303.28
	(c) Deferred tax liabilities (Net)	95319.23	102500.37	93534.25
	(d) Other Non-Current Liabilities	20423.39	22014.06	19627.01
	Sub-total - Non-current liabilities	721367.39	721861.22	704949.86
(ii)	Current liabilities			
	(a) Financial liabilities			
	(i) Borrowings	164255.48	165305.10	151170.54
	(ii) Lease Liabilities	1019.43	871.91	1000.48
	(iii) Trade payables			
	- Total outstanding dues of micro and small enterprises	188.35	201.02	1242.61
	- Total outstanding dues of creditors other than micro and small enterprises	10963.70	11429.10	16533.13
	(iv) Other financial liabilities	37213.40	36665.15	42691.00
	(b) Other Current liabilities	3944.91	5786.98	6228.16
	(c) Provisions	20987.41	20434.99	19930.75
	(d) Current Tax Liabilities			
	(e) Deferred Revenue	10284.42	9899.42	11564.74
	Sub-total - Current liabilities	248857.10	250593.67	250361.41
3	Regulatory deferral account credit balances	18,128.66	-	18,128.66
	TOTAL - EQUITY AND LIABILITIES	1684706.88	1636692.20	1660580.27

Place : Delhi
Date : 10/08/2024

PK



Director (Finance)
NEEPCO Ltd.



**NORTH EASTERN ELECTRIC POWER CORPORATION LTD
CONSOLIDATED STATEMENT OF CASH FLOWS**

₹ In Lakhs

Sl.No.	Particulars	As at 30.06.2024 (Unaudited)	As at 30.06.2023 (Unaudited)	As at 31.03.2024 (Audited)
A.	CASH FLOW FROM OPERATING ACTIVITIES			
	Profit before tax	10492.66	9887.80	62218.77
	Add: Net movements in regulatory deferral account balances (net of tax)	2657.75	1019.67	(2501.34)
	Add: Tax on net movements in regulatory deferral account balances	621.23	306.60	(192.98)
	Profit before tax including movements in regulatory deferral account	13771.64	11214.07	59524.45
	Adjustment for:			
	Depreciation, amortisation and impairment expense	20684.45	21412.97	85480.64
	Provisions/Write off	309.49	0.00	7109.36
	Regulatory Deferral account debit balances	(3278.98)	(1326.27)	2694.32
	Deferred Revenue	(484.42)	(488.79)	(1210.52)
	Foreign exchange loss/(gain)	(124.83)	(68.30)	93.56
	Finance costs	14290.13	13097.03	52744.49
	Interest/income from term deposits/bonds/ investments	(116.84)	(120.66)	(358.77)
	Provisions Written back	(0.55)	(430.37)	(493.32)
	Profit on de-recognition of property, plant and equipment	0.00	0.00	(45.74)
	Loss on de-recognition of property, plant and equipment	3.41	14.14	63.96
	Delayed Payment Surcharge	(187.05)	(208.44)	(848.88)
		31094.81	31881.31	145229.10
	Operating profit before working capital changes	44866.45	43095.38	204753.55
	Adjustment for:			
	Trade receivables	4222.35	(2244.98)	10909.37
	Inventories	(708.87)	(146.40)	58.70
	Trade payables, provisions, other financial liabilities and other liabilities	(13356.82)	(45799.55)	(40522.39)
	Loans, other financial assets and other assets	(6389.60)	(8030.01)	(10695.48)
		(16232.94)	(56220.94)	(40249.80)
	Cash generated from operations	28633.51	(13125.56)	164503.75
	Income taxes (paid) /refunded	(2000.00)	(1400.00)	(10400.00)
	Net cash from/(used in) operating activities - A	26633.51	(14525.56)	154103.75
B.	CASH FLOW FROM INVESTING ACTIVITIES			
	Purchase of property, plant and equivalent & intangible assets	(28022.09)	(16777.76)	(108766.59)
	Disposal of property, plant and equivalent & intangible assets	0.32	16.31	71.14
	Interest/income on term deposits/bonds/ investment received	116.84	120.66	358.77
	Dividend Received	0.00	0.00	0.00
	Change in Bank balance other than cash and cash equivalents	(376.87)	(9027.59)	15.04
	Delayed Payment Surcharge Received	60.47	41.02	704.55
	Net cash from/(used in) investing activities - B	(28221.33)	(25627.36)	(107617.09)
C.	CASH FLOW FROM FINANCING ACTIVITIES			
	Proceeds from issue of equity instruments of the Company	-	-	-
	Proceeds from non-current borrowings	49,635.00	20,000.00	1,25,000.00
	Repayment of non-current borrowings	(10601.85)	(8107.82)	(120462.09)
	Proceeds from current borrowings	(11714.30)	42,735.61	30,056.76
	Payment of finance lease obligations	(289.15)	(204.85)	(1056.94)
	Interest paid	(16009.24)	(15305.27)	(56245.63)
	Dividend paid	-	-	(25000.00)
	Tax on Dividend	-	-	-
	Net cash from/(used in) financing activities - C	11020.46	39117.67	(47707.90)
	Net increase/(decrease) in cash and cash equivalents (A+B+C)	9432.64	(1035.25)	(1221.24)
	Cash and cash equivalents at the beginning of the period	240.10	1461.33	1461.34
	Cash and cash equivalents at the end of the period	9672.74	426.08	240.10

Place : Delhi
Date : 10/08/2024



Director (Finance)
NEEPCO Ltd



NORTH EASTERN ELECTRIC POWER CORPORATION LTD

Registered Office, Brookland compound, Lower new colony, Laitumukrah, Shillong:: CIN - U40101ML1976GOI001658 :: website :: www.neepco.co.in

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR QUARTER AND THREE MONTHS ENDED 30.06.2024

₹ in lakhs

Sl. No.	Particulars	Quarter ended 30.06.2024 (Unaudited)	Quarter ended 31.03.2024 (Audited)	Quarter ended 30.06.2023 (Unaudited)	3 months ended 30.06.2024 (Unaudited)	3 months ended 30.06.2023 (Unaudited)	Year ended 31.03.2024 (Audited)
1	2	3	4	5	6	7	8
1	Income						
	(a) Revenue from operations	94351.13	94496.47	99972.67	94351.13	99972.67	423956.74
	(b) Other income	3381.61	592.45	1087.45	3381.61	1087.45	2466.09
	Total income (a+b)	97732.74	95088.92	101060.12	97732.74	101060.12	426422.83
2	Expenses						
	(a) Fuel cost	29291.76	31814.53	33087.99	29291.76	33087.99	125642.24
	(b) Employee benefits expense	11813.03	8422.86	11227.31	11813.03	11227.31	43285.78
	(c) Finance costs	14165.30	12269.89	13028.73	14165.30	13028.73	52838.05
	(d) Depreciation and amortisation expense	20684.45	18996.58	21412.97	20684.45	21412.97	85460.64
	(e) Other expenses	11285.54	19565.04	12415.32	11285.54	12415.32	56957.35
	Total expenses (a+b+c+d+e)	87240.08	91068.90	91172.32	87240.08	91172.32	364204.06
3	Profit / loss before exceptional items, tax and regulatory deferral account balances (1-2)	10492.66	4020.02	9887.80	10492.66	9887.80	62218.77
4	Exceptional items-income / (expense)	0.00	0.00	0.00	0.00	0.00	0.00
	Share of Joint Venture	0.00	0.85	0.57	0.00	0.57	1.87
5	Profit /loss before tax and regulatory deferral account balances (3+4)	10492.66	4020.87	9888.37	10492.66	9888.37	62220.64
6	Tax expense:						
	(a) Current tax						
	(i) Current Year	1683.15	(839.90)	1563.41	1683.15	1563.41	10252.95
	(ii) Earlier Years	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Deferred tax (Net of DTA)	1784.98	(27905.74)	3618.97	1784.98	3618.79	(5347.73)
	Total tax expense (a+b)	3468.13	(28745.64)	5182.38	3468.13	5182.38	4905.80
7	Profit before regulatory deferral account balances (5-6)	7024.53	32766.51	4705.99	7024.53	4705.99	57314.84
8	Net movement in regulatory deferral account balances (net of tax)	2657.75	(11565.57)	1019.07	2657.75	1019.07	(2501.34)
9	Profit for the period (7+8)	9682.28	21200.94	5725.66	9682.28	5725.66	54813.50
10	Other comprehensive income						
	Items that will not be reclassified to profit or loss						
	(a) Net actuarial gains/(losses) on defined benefit plans	(568.17)	(413.12)	(511.22)	(568.17)	(511.30)	(1946.77)
	(b) Net gains/(losses) on fair value of loss adjustments	0.00	0.00	0.00	0.00	0.00	0.00
	Less: Income tax on items that will not be reclassified to profit or loss	(99.27)	(72.18)	(89.31)	(99.27)	(89.31)	(340.14)
	(a) Net actuarial gains/(losses) on defined benefit plans						
	Other comprehensive income for the period (net of tax)	(468.90)	(340.94)	(421.83)	(468.90)	(421.83)	(1606.63)
11	Total comprehensive income for the period (9+10)	9213.38	20860.00	5303.83	9213.38	5303.83	53206.87
12	Paid-up equity share capital (Face value of share ₹10/- each)	360981.04	360981.04	360981.04	360981.04	360981.04	360981.04
13	Paid up Debt Capital (Long Term Debts + Short Term Borrowings)	768593.43	747289.04	766771.53	768593.43	766771.53	747289.04
14	Other equity excluding revaluation reserve as per balance sheet	935972.00	928150.31	905266.27	935972.00	903266.27	920139.31
15	Net worth	696353.73	687140.35	664237.31	696353.73	664237.31	687140.35
16	Debenture redemption reserve	65054.17	65054.17	65054.17	65054.17	65054.17	65054.17
17	Capital Redemption Reserve	0.00	0.00	0.00	0.00	0.00	0.00
18	Earnings per share (of ₹10/- each) - (not annualised) (including net movement in regulatory deferral account balances): Basic and Diluted (in ₹)	0.27	0.59	0.16	0.27	0.16	1.52
19	Earnings per share (of ₹10/- each) - (not annualised) (excluding net movement in regulatory deferral account balances): Basic and Diluted (in ₹)	0.19	0.91	0.13	0.19	0.13	1.59

Place : Delhi
Date : 10/03/2024

Pyx



Director (Finance)
NEEPCO Ltd



NORTH EASTERN ELECTRIC POWER CORPORATION LTD

Registered Office, Brookland compound, Lower new colony, Laitumukrah, Shillong:: CIN - U40101ML1976GOI001558 :: website :: www.neepco.co.in

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR QUARTER AND THREE MONTHS ENDED 30.06.2024

₹ in lakhs

Sl.	Particulars	Quarter ended 30.06.2024 (Unaudited)	Quarter ended 31.03.2024 (Audited)	Quarter ended 30.06.2023 (Unaudited)	3 months ended 30.06.2024 (Unaudited)	3 months ended 30.06.2023 (Unaudited)	Year ended 31.03.2024 (Audited)
1	2	3	4	5	6	7	8
20	Debt equity ratio (Paid up Debt Capital / Shareholders's Equity)	1.10	1.09	1.15	1.10	1.15	1.09
21	Debt service coverage ratio (DSCR) (Profit for the period + Interest + Depreciation + Exceptional Items) / (Interest net of transfer to expenditure during construction + Lease payments + Scheduled principal repayments of long term borrowings)	1.96	0.68	2.16	1.96	2.16	1.14
22	Interest service coverage ratio (ISCR) (Profit for the period + Interest + Depreciation + Exceptional Items) / (Interest net of transfer to expenditure during construction)	3.43	1.74	3.50	3.43	3.50	3.74
23	Current ratio (Current Assets / Current Liabilities)	0.59	0.54	0.62	0.59	0.62	0.54
24	Long term Debt to Working Capital (Long Term Borrowings including current maturity of long term borrowings / Working Capital excluding current maturities of long term borrowings)	53.89	(40.00)	143.61	33.89	143.61	(40.00)
25	Bad Debt to Accounts Receivables (Bad Debts / Average Trade Receivables)	0.00	0.00	0.00	0.00	0.00	0.00
26	Current Liability Ratio (Current Liabilities / Total Liabilities) Total Liabilities = Non-Current Liabilities + Current Liabilities - Deferred Revenue	0.26	0.27	0.26	0.26	0.26	0.27
27	Total Debts to Total Assets (Paid up Debts Capital / Total Assets)	0.46	0.45	0.47	0.46	0.47	0.45
28	Debtor Turnover (Revenue from Operations / Average trade receivables) - Annualised	4.62	4.76	4.18	4.62	4.18	5.07
29	Inventory Turnover (Revenue from Operation / Average Inventory) - Annualised	29.46	33.95	31.76	29.46	31.76	34.03
30	Operating Margin (%) (Earning before interest, tax and exceptional items / Revenue from operation)	29.61	2.48	24.25	29.61	24.25	26.50
31	Net Profit Margin (%) (Profit for the period / Revenue from operation)	10.26	22.44	5.73	10.26	5.73	12.93

See accompanying notes to the Consolidated financial results

Place :: Delhi
Date :: 10/08/2024

P.K.



Director (Finance)
NEEPCO Ltd.

Notes to Consolidated Financial Results:

1. The above Consolidated financial results of North Eastern Electric Power Corporation Ltd (NEEPCO/ the Company) have been reviewed by the Audit Committee of the Board of Directors in their meeting held on 10/08/2024 and approved by the Board of Directors in their meeting held on 10/08/2024

2. The Statutory Auditors of the Company have carried out the limited review of these Standalone Financial Results as required under Regulation 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

3. The Joint Venture Company considered in the Consolidated Financial Results is as follows:
(NEEPCO's ownership 30%)
KSK Dibbin Hydro Power Pvt Ltd

4. a) The Central Electricity Regulatory Commission (CERC) notified the CERC (Terms and Conditions of Tariff) Regulations, 2019 vide Order No. L-1/236/2018/CERC dated the 7th March, 2019 for determination of tariff for the control period 2019-2024. Sale of energy is accounted for based on tariff approved by the CERC. Pending issue of provisional/final tariff orders with effect from 01st April 2019, Capacity Charges (for hydro and thermal generating stations) and Energy Charges (for hydro generating stations) are billed to the beneficiaries in accordance with the tariff approved and applicable as on 31 March 2019. In case of power stations where final tariff is yet to be approved by CERC, the sale of energy is provided for on the basis of provisional rate considering the Annual Fixed Cost submitted before the CERC through Tariff Petition as per the principles enunciated in the Central Electricity Regulatory Commission (Terms & Conditions of Tariff) Regulations 2019. For projects for which neither CERC approved tariff is available nor petition pending with the CERC, Sale of energy is accounted for on the basis of tariff as agreed by the beneficiaries. Accordingly, amount provisionally recognized for the quarter ended 30.06.2024 amounts to ₹ 2451.90 lakhs (previous period ₹ 4450.83 lakhs). Provisional revenue amounting to ₹ 2451.90 lakhs (previous period ₹ 4450.83 lakhs) comprises of Capacity Charges amounting to ₹ 5684.17 lakh (previous comparative quarter ended 30.06.2023 ₹ 6958.51 lakh) and Energy Charges amounting to ₹ (-) 3232.27 lakh [previous comparative quarter ended 30.06.2023 ₹ (-) 2507.68 lakh].

(b) Sales of Energy includes ₹ Nil (previous period ₹ 5512.29 Lakhs) on account of earlier years Sales arising out of finalisation of Tariffs in the current year and on account of compensation for loss of Capacity Charges. The Sales of Energy pertaining to the previous period amounting to ₹ NIL (previous period ₹ 5381.25 lakhs) comprises of Capacity Charges amounting to ₹ NIL (previous comparative quarter ended 30.06.2023 ₹ 5028.94 lakh) and Energy Charges amounting to ₹ NIL [previous comparative quarter ended 30.06.2023 ₹ 483.35 lakh].

c) Sales of electricity for the quarter ended 30.06.2024 also include ₹ 276.57 lakhs (previous period ₹ 428.55 lakhs) on account of deferred tax materialized, which is recoverable from beneficiaries as per regulation 67 of the CERC (Terms & Conditions of Tariff) Regulations 2019.

d) Revenue from operations for the quarter ended 30.06.2024 include ₹ 20720.50 lakhs (previous period ₹ 17057.40 lakhs) on account of sale of energy through trading (net of rebate).

5. During the quarter ended 30.06.2024, the Company has paid neither paid nor declared dividend in the current period

6. The Company has maintained the required asset cover of 100 % or higher as per the terms of offer document/ Information Memorandum and/or Debenture Trust Deed, including compliance with all the covenants, in respect of the listed non-convertible debt securities. Further, security has been created on the specified assets of the Company through mortgage / hypothecation as per the terms of the respective Debenture Trust Deeds for all secured non-convertible debts securities issued by the Company.

7. The Consolidated financial results for the period ended 30.06.2024 is prepared by consolidating the financial statement of the lone Joint Venture Company, KSK Dibbin Hydro Power Pvt Ltd which is based on the financial statement for the period ended 31.03.2024. This is prepared due to absence of the receipt of financial statement from the Joint Venture Company. The amount is having no material financial implication in the books of accounts for the period ended 30.06.2024.

The investment of NEEPCO in the aforesaid Joint Venture Company is Rs. 2793.00 lakhs and the equivalent amount has already been provided in the books.

8. Previous period figures have been reclassified wherever considered necessary.

For and on behalf of Board of Directors
North Eastern Electric Power Corporation Ltd

(B. Maharana)
Director (Finance)

Date :: Delhi
Place :: 10/08/2024





Annexure I-A

Financial results of North Eastern Electric Power Corporation Limited for the quarter ended 30th June 2024

[Regulation 52 (8), read with Regulation 52 (4), of the SEBI (LODR) Regulations]

₹ In Lakhs

Sl. No.	Particulars	STANDALONE FINANCIAL RESULTS			CONSOLIDATED FINANCIAL RESULTS		
		Quarter ended 30th June 2024 (Unaudited)	Corresponding quarter ended 30th June 2023 (Unaudited)	Previous year ended 31 st March 2024 (Audited)	Quarter ended 30th June 2024 (Unaudited)	Corresponding quarter ended 30th June 2023 (Unaudited)	Previous year ended 31 st March 2024 (Audited)
1	Total Income	97732.74	101060.12	426422.83	97732.74	101060.12	426422.83
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items #)	10492.66	9887.80	62218.77	10492.66	9888.37	62220.64
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items #)	10492.66	9887.80	62218.77	10492.66	9888.37	62220.64
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items #)	9682.28	5725.27	54812.21	9682.28	5725.66	54813.50
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	9213.38	5303.44	53205.58	9213.38	5303.83	53206.87
6	Paid up Equity Share Capital	360981.04	360981.04	360981.04	360981.04	360981.04	360981.04
7	Reserves (excluding Revaluation Reserve)	335021.72	302906.20	325808.34	335372.69	303256.27	326159.31
8	Securities premium Account						
9	Net worth	696002.76	663887.24	686789.38	696353.73	664237.31	687140.35
10	Paid up Debt Capital / Outstanding Debt	768593.43	766771.53	747289.04	768593.43	766771.53	747289.04
11	Outstanding Redeemable Preference Shares						
12	Debt Equity Ratio	1.10	1.15	1.09	1.10	1.15	1.09
13	Earnings Per Share (of Rs. 10/- each) (for continuing and discontinued operations) -						
	1. Basic	0.27	0.16	1.52	0.27	0.16	1.52
	2. Diluted:	0.27	0.16	1.52	0.27	0.16	1.52
14	Capital Redemption Reserve	0.00	0.00	0.00	0.00	0.00	0.00
15	Debenture Redemption Reserve	65054.17	65054.17	65054.17	65054.17	65054.17	65054.17
16	Debt Service Coverage Ratio	1.96	2.16	1.14	1.96	2.16	1.14
17	Interest Service Coverage Ratio	3.43	3.50	3.74	3.43	3.50	3.74

Exceptional and / or Extraordinary items adjusted in the Statement of Profit and Loss in accordance with Ind AS Rules, whichever is applicable

1) The above is an extract of the detailed format of Quarterly financial results filed with the Stock Exchanges under Regulation 52 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly financial results are available on the websites of the Stock Exchange(s) and the listed entity.

2) Items referred in Regulation 52 (4) of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015, the pertinent disclosures are as follows:

Sl. No.	Particulars	STANDALONE FINANCIAL RESULTS			CONSOLIDATED FINANCIAL RESULTS		
		Quarter ended 30th June 2024 (Unaudited)	Corresponding quarter ended 30th June 2023 (Unaudited)	Previous year ended 31 st March 2024 (Audited)	Quarter ended 30th June 2024 (Unaudited)	Corresponding quarter ended 30th June 2023 (Unaudited)	Previous year ended 31 st March 2024 (Audited)
(a)	Current ratio	0.59	0.62	0.54	0.59	0.62	0.54
(b)	Long term debt to working capital	33.89	143.61	(40.00)	33.89	143.61	(40.00)
(c)	Bad debts to Account receivable ratio	0.00	0.00	0.00	0.00	0.00	0.00
(d)	Current liability ratio	0.26	0.26	0.27	0.26	0.26	0.27
(e)	Total debts to total assets	0.46	0.47	0.45	0.46	0.47	0.45
(f)	Debtors turnover	4.62	4.18	5.07	4.62	4.18	5.07
(g)	Inventory turnover	29.46	31.76	34.03	29.46	31.76	34.03
(h)	Operating margin(%)	29.61	24.25	26.50	29.61	24.25	26.50
(i)	Net profit margin(%)	10.26	5.73	12.93	10.26	5.73	12.93

3) The above results have been reviewed by the Audit Committee of the Board of Directors in their meeting held on _____ and recommended to the Board of Directors of the Company for their approval. The Board of Directors in their meeting held on _____ has approved the same. Further the results has also been reviewed by the Statutory Auditors of the Company.

4) Electricity generation is the principal activity of the Corporation.

5) The Corporation has power stations located within the region and therefore geographical segments are inapplicable.

6) Sale of energy is accounted for based on tariff approved by the Central Electricity Regulatory Commission (CERC). In case of power stations where final tariff is yet to be notified/approved by the CERC, sale of energy is provided for on the basis of provisional rate considering the Annual Fixed Cost submitted before the CERC through tariff petition as per the principles enunciated in the CERC (Terms & Conditions of Tariff) Regulations 2019. For the projects for which neither CERC approved tariff is available nor petition pending with the CERC, sale of energy is accounted for on the basis of tariff as agreed by the beneficiaries.

7) Total income from operations during the quarter includes "Other Income" amounting to ₹ 3381.61 lakhs (previous comparative quarter ₹ 279.19 lakhs)

8) Formula used for computation of Ratio :

a. "Debt Service Coverage Ratio" (DSCR) = [Profit before interest, Depreciation and Tax] / (Principal repayment + Interest)

b. "Interest Service Coverage Ratio" (ISCR) = [Profit before interest, Depreciation and Tax]/ Interest

Amount of Interest considered pertains to loans taken for Operational Power Stations only.

Place : *Delhi*

Date :: *10/08/2024*

Director (Finance)
NEEPCO Ltd.



Statement of Deviation or Variation
(As per Annexure A of Circular SEBI/HO/DDHS/08/2020 dated January 17, 2020)

Name of listed entity	North Eastern Electric Power Corporation Limited					
Mode of Fund Raising	Private Placement					
Type of instrument	Non-Convertible Debentures (INE636F08074)					
Date of Raising Funds	08-May-2024					
Amount Raised	INR 496.35 crore					
Report filed for quarter ended	30-Jun-2024					
Is there a Deviation / Variation in use of funds raised ?	No					
Whether any approval is required to vary the objects of the	Yes/No					
If yes, details of the approval so required?	Not applicable					
Date of approval	Not applicable					
Explanation for the Deviation / Variation	Not applicable					
Comments of the audit committee after review	Not applicable					
Comments of the auditors, if any	Not applicable					
Objects for which funds have been raised and where there has been a deviation, in the following table:						
Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the half year according to applicable object (INR crore and in %)	Remarks, if any
General corporate purposes, including CAPEX and repayment of existing indebtedness	Nil	100%	Nil	INR 496.35 crore	Nil	-

Deviation could mean:
(a) Deviation in the objects or purposes for which the funds have been raised
(b) Deviation in the amount of funds actually utilized as against what was originally disclosed.

Name of Signatory	B. MAHABANA
Designation	DIRECTOR (FINANCE)
Date	10/06/2024
Place	Delhi



नॉर्थ ईस्टर्न इलेक्ट्रिक पावर कॉर्पोरेशन लिमिटेड
NORTH EASTERN ELECTRIC POWER CORPORATION LTD.

भारत सरकार का उद्यम A Govt. of India Enterprise

मिनीरत्न : श्रेणी-I Miniratna: Category-I

एनटीपीसी लिमिटेड की पूर्ण स्वामित्व वाली सहायक कंपनी A wholly owned subsidiary of NTPC Ltd.

TO WHOM IT MAY CONCERN

It is hereby certified that:

- 1) NEEPCO has, vide its Board Resolutions and information memorandum /offer document and under various Trust Deeds, has issued the following listed debt securities:

ISIN	Private Placement/ Public Issue	Secured/ Unsecured	Sanctioned Amount (Rs. Crore)
INE636F07183	Private Placement	Secured	2500.00
INE636F07191	Private Placement	Secured	600.00
INE636F07209	Private Placement	Secured	900.00
INE636F07225	Private Placement	Secured	500.00
INE636F07258	Private Placement	Secured	150.00
INE636F07266	Private Placement	Secured	500.00
INE636F08066	Private Placement	Unsecured	200.00
INE636F08074	Private Placement	Unsecured	496.35

- 2) NEEPCO certifies that it has complied with all the covenants /terms of the issue mentioned in the offer document / information memorandum and/or Debenture Trust Deed for the above mentioned non-convertible debt securities.
- 3) NEEPCO has complied with the stipulations of the Companies Act, 2013, SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other related regulations for the above mentioned non-convertible debt securities.

Further, the following in terms of Annexure II of SEBI Circular dated 19th May, 2022 are also certified:

Sl.	Category	Sub-type (As applicable)	Remarks
1.	Accounts/ funds/ reserves maintained	<ul style="list-style-type: none">Debt Service Reserve amountInterest Service Reserve AccountMajor maintenance reserveEscrow account/RERA accountDebenture Redemption ReserveDebenture Reserve FundRecovery Expense FundAccount detailsAny other Fund/Account	<p>NA</p> <p>NA</p> <p>NA</p> <p>NA</p> <p>Please refer Annexure A</p> <p>Please refer Annexure A</p> <p>Please refer Annexure A</p> <p>NA</p> <p>NA</p>

Chief General Manager (Finance)
NEEPCO Ltd., Shillong



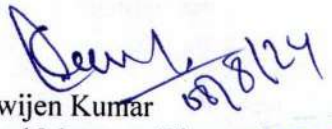
नॉर्थ ईस्टर्न इलेक्ट्रिक पावर कॉर्पोरेशन लिमिटेड
NORTH EASTERN ELECTRIC POWER CORPORATION LTD.

भारत सरकार का उद्यम A Govt. of India Enterprise

मिनीरत्न : श्रेणी-I Miniratna: Category-I

एनटीपीसी लिमिटेड की पूर्ण स्वामित्व वाली सहायक कंपनी A wholly owned subsidiary of NTPC Ltd.

2.	Financial	<ul style="list-style-type: none">• Debt Service Coverage Ratio (DSCR)• Interest cover• Net Debt to EBITDA• Gross Debt to EBITDA• Debt cap• Debt Equity ratio• Debt/Tangible Net Worth• Gross Non-Performing Assets• PAR 90 and write off• Net Non-Performing Assets/ Tangible Net Worth• Debt to Value Ratio• CAR (Capital Adequacy Ratio) (Tier I CAR)• Current Ratio• Dividend ratio (Dividend/PAT)• Liquidity• Asset liability mismatch• Any other ratio (state the ratio and define the formula)• Payment of Interest on due dates• Payment of principal on due dates	Please refer Annexure A
3.	Affirmative	<ul style="list-style-type: none">• Security Cover	Please refer Annexure A
4.	Affirmative or restrictive	<ul style="list-style-type: none">• Credit rating	Please refer Annexure A
5.	Negative	<ul style="list-style-type: none">• Purpose/end-use• Change in nature and conduct of business• Change in management• Fund raising/ borrowing/ encumbrance	Please refer Annexure A
6.	Default	<ul style="list-style-type: none">• Default	Please refer Annexure A


Dwijen Kumar
Chief General Manager (Finance)
NEEPCO Ltd., Shillong

Annexure A

Bonds	Accounts/Funds/reserves maintained	Financials	Security Cover	Credit Rating	Purpose/ end-dues , change in nature and conduct of business, change in management, fund raising / borrowing/ encumbrance	Default
XIVth Series	DRR: Rs.250 crore	There is no financial covenant included in the information memorandum/offer letter.	Required: 100% Actual: 414.78% (Combined with XX1st and XXIIInd series)	No covenant for credit rating in the information memorandum/offer letter. Complied as per relevant SEBI guidelines.	Complied	NIL
	Debenture Redemption Fund: Rs.75 crore	Interest: Due and paid on 01.04.2024				
	Recovery Expense Fund = Rs. 25 lakh (An amount of Rs.25 lakh has been deposited with BSE Ltd. in the form of a Bank Guarantee valid up to 21.01.2027 in lieu of REF for all of NEEPCO's outstanding NCDs.)	Principal: Not due				
XVth Series	DRR: Rs.60 crore	There is no financial covenant included in the information memorandum/offer letter.	Required: 125% Actual: 678.02%	No covenant for credit rating in the information memorandum/offer letter. Complied as per relevant SEBI guidelines.	Complied	NIL
	Debenture Redemption Fund: Rs.18 crore	Interest: Not due for payment in Q1				
	Recovery Expense Fund = Rs. 25 lakh (An amount of Rs.25 lakh has been deposited with BSE Ltd. in the form of a Bank Guarantee valid up to 21.01.2027 in lieu of REF for all of NEEPCO's outstanding NCDs.)	Principal: Not due				
XVIth Series	DRR: Rs.90 crore	There is no financial covenant included in the information memorandum/offer letter.	Required: 100% Actual: 252.88%	No covenant for credit rating in the information memorandum/offer letter. Complied as per relevant SEBI guidelines.	Complied	NIL
	Debenture Redemption Fund: Not applicable	Interest: Due and paid on 15-06-2024				
	Recovery Expense Fund = Rs. 25 lakh (An amount of Rs.25 lakh has been deposited with BSE Ltd. in the form of a Bank Guarantee valid up to 21.01.2027 in lieu of REF for all of NEEPCO's outstanding NCDs.)	Principal: Not due				
XVIIIth Series	DRR: Rs.50 crore	There is no financial covenant included in the information memorandum/offer letter.	Required: 100% Actual: 232.85%	No covenant for credit rating in the information memorandum/offer letter. Complied as per relevant SEBI guidelines.	Complied	NIL
	Debenture Redemption Fund: Not applicable	Interest: Due and paid as on 15-05-2024				
	Recovery Expense Fund = Rs. 25 lakh (An amount of Rs.25 lakh has been deposited with BSE Ltd. in the form of a Bank Guarantee valid up to 21.01.2027 in lieu of REF for all of NEEPCO's outstanding NCDs.)	Principal: Not due				
XXIst Series	DRR: Rs.15 crore	There is no financial covenant included in the information memorandum/offer letter.	Required: 100% Actual: 414.78% (Combined with XIVth and XXIIInd series)	No covenant for credit rating in the information memorandum/offer letter. Complied as per relevant SEBI guidelines.	Complied	NIL
	Debenture Redemption Fund: Not applicable	Interest: Not Due in Q1				
	Recovery Expense Fund = Rs. 25 lakh (An amount of Rs.25 lakh has been deposited with BSE Ltd. in the form of a Bank Guarantee valid up to 21.01.2027 in lieu of REF for all of NEEPCO's outstanding NCDs.)	Principal: Not due				
XXIIInd Series	DRR= Rs 50 crore	There is no financial covenant included in the information memorandum/offer letter.	Required: 100% Actual: 414.78% (Combined with XXIIInd series)	No covenant for credit rating in the information memorandum/offer letter.	Complied	NIL
	Debenture Redemption Fund: Not applicable	Interest: Due and paid on 10-06-2024				

Chief General Manager (Finance)
NEEPCO Ltd., Shillong

Annexure A

	Recovery Expense Fund = Rs. 25 lakh (An amount of Rs.25 lakh has been deposited with BSE Ltd. in the form of a Bank Guarantee valid up to 21.01.2027 in lieu of REF for all of NEEPCO's outstanding NCDs.)	Principal: Not due	XXIst and XIVth series)	Complied as per relevant SEBI guidelines.		
XXIIIrd Series	DRR= Rs 20 crore Debenture Redemption Fund: Not applicable Recovery Expense Fund = Rs. 25 lakh (An amount of Rs.25 lakh has been deposited with BSE Ltd. in the form of a Bank Guarantee valid up to 21.01.2027 in lieu of REF for all of NEEPCO's outstanding NCDs.)	There is no financial covenant included in the information memorandum/offer letter. Interest: Not Due for Q1 Principal: Not due	Unsecured	No covenant for credit rating in the information memorandum/offer letter. Complied as per relevant SEBI guidelines.	Complied	NIL
XXIVth Series	DRR= Rs 49.63 crore Debenture Redemption Fund: Not applicable Recovery Expense Fund = Rs. 25 lakh (An amount of Rs.25 lakh has been deposited with BSE Ltd. in the form of a Bank Guarantee valid up to 21.01.2027 in lieu of REF for all of NEEPCO's outstanding NCDs.)	There is no financial covenant included in the information memorandum/offer letter. Interest: Not Due for Q1 Principal: Not due	Unsecured	No covenant for credit rating in the information memorandum/offer letter. Complied as per relevant SEBI guidelines.	Complied	NIL

Chief General Manager (Finance)
NEEPCO Ltd., Shillong

Please find below Security Cover Certificate as on 30.09.2024 as per Formual sheet/Part 46a (SEBI Circular No. SEBI/IMR/07/2022/RTD 101818/2022)																				
Particulars	Column A	Column B		Column C ¹	Column d ¹	Column e ¹	Column f ¹	Column g ¹	Column h ¹	Column i ¹	Column j ¹	Column k ¹	Column L	Column M	Column N	Column O				
		Description of asset for which this certificate relate	Exclusive Charge	Book Value	Book Value	Yes/ No	Debt for which this certificate being issued	Other Secured Debt	Part Passu Charge	Assets shared by part passu debt holder (includes debt for which this certificate is issued other debt with part passu charge	Part Passu Charge	Other assets on which there is part Passu charge (including items covered in Column (f))	Assets not offered as security	Elimination (amount in negative)	(Total C to H)	Market Value for Assets charged on Exclusive basis	Carrying Book value for assets/liable or applicable (For Eg. Bank Balance, DDBA market value is not applicable)	Market Value for Part passu charge Assets	Carrying value/book charge where market value is not applicable or not reported or for Eg. Bank Balance, DDBA market value is not applicable	Total value (C to M + N)
ASSETS																				
Property, Plant and Equipment		Exclusive charge on: Plant & Machinery in Generating Station at Payal tower HPS, All Assets except land of Agartale Gas Based PS, Tural PS, Kopal HPS and immovable property at Gajpet	3117.41	750.00	YES				6017.23	2278.84	823.86	506.52			12687.34					8134.84
Capital Work-in-Progress		Capital Work in Progress													506.52					
Right of Use Assets		Right of Use Assets																		
Goodwill		Goodwill																		
Intangible Assets		Intangible Assets																		
Intangible Assets under Development		Intangible Assets under Development																		
Investments		Investments																		
Loans		Part passu charge on: Immoveable property in the charact of Armeane in Gujarat and assets attached to the said land in other movable assets in the Karaming HPS and Pre-HPS (part-passu with Axis Trstire																		
Inventories		Inventories																		
Trade Receivables		Trade Receivables		131.68																
Cash and Cash Equivalents		Cash and Cash Equivalents		793.89																
Bank Balances other than Cash and Cash Equivalents		Bank Balances other than Cash and Cash Equivalents																		
Others		Others																		
Total		Total	3117.41	1677.58	6017.23	2278.84	3751.79	1642.82	2236.85	1642.82	1642.82	3117.41	3117.41	6017.23	6017.23	8134.84				
LIABILITIES																				
Debt securities to which this certificate pertains		Debt securities to which this certificate pertains																		
Other debt sharing part-passu charge with above debt		Other debt sharing part-passu charge with above debt	1026.06		1672.15				2278.84						2699.21			1672.15	2699.21	
Subordinated debt		Subordinated debt																		
Borrowings		Borrowings																		
Bank		Bank		750.00																
Debt Securities		Debt Securities		103.50																
Others		Others																		
Trade payables		Trade payables																		
Lease Liabilities		Lease Liabilities																		
Provisions		Provisions																		
Others		Others																		
Total		Total	1026.06	843.60	1672.15	2278.84	4032.04	3116.33	2236.85	3116.33	3116.33	1026.06	1026.06	1672.15	1672.15	2694.21				
Cover on Book Value		Cover on Book Value	3.06		3.65													3.65	3.65	3.42
Cover on Market Value ²		Exclusive Security Cover Ratio			Part-Passu Security Cover Ratio															
					3.60													3.60	3.60	3.39

¹ This column shall include book value of assets having exclusive charge and outstanding book value of debt for which this certificate is issued.

² The Book Value / Carrying amount value shall be calculated as per the total value of assets mentioned in Column O.

³ This column shall include book value of assets having exclusive charge and outstanding book value of debt for which this certificate is issued.

⁴ This column shall include debt for which this certificate is issued having any part passu charge - Section 14(1)(b) of the Companies Act, 2013.

⁵ This column shall include debt for which this certificate is issued having any part passu charge - Section 14(1)(b) of the Companies Act, 2013.

⁶ This column shall include debt for which this certificate is issued having any part passu charge - Section 14(1)(b) of the Companies Act, 2013.

⁷ This column shall include debt for which this certificate is issued having any part passu charge - Section 14(1)(b) of the Companies Act, 2013.

⁸ This column shall include debt for which this certificate is issued having any part passu charge - Section 14(1)(b) of the Companies Act, 2013.

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¹⁸ This column shall include debt for which this certificate is issued having any part passu charge - Section 14(1)(b) of the Companies Act, 2013.

¹⁹ This column shall include debt for which this certificate is issued having any part passu charge - Section 14(1)(b) of the Companies Act, 2013.

²⁰ This column shall include debt for which this certificate is issued having any part passu charge - Section 14(1)(b) of the Companies Act, 2013.

[Signature]

Chief General Manager (Finance)
NEEPCO Ltd., Shillong



नॉर्थ ईस्टर्न इलेक्ट्रिक पावर कॉर्पोरेशन लिमिटेड
NORTH EASTERN ELECTRIC POWER CORPORATION LTD.

भारत सरकार का उद्यम A Govt. of India Enterprise

मिनीरत्न : श्रेणी-I Miniratna : Category-I

एनटीपीसी लिमिटेड की पूर्ण स्वामित्व वाली सहायक कंपनी A wholly owned subsidiary of NTPC Ltd.

कंपनी सचिवालय COMPANY SECRETARIAT

CERTIFIED TRUE COPY OF THE BOARD RESOLUTION PASSED BY THE BOARD OF DIRECTORS OF NORTH EASTERN ELECTRIC POWER CORPORATION LTD. IN ITS 288TH BOARD MEETING HELD ON SATURDAY, 10TH AUGUST, 2024 AT THE BOARD ROOM OF NTPC OFFICE, NTPC BHAWAN, SCOPE COMPLEX, NEW DELHI, FROM 03:00 PM TO 8:45 PM

AGENDA NO.: 288.15

TO CONSIDER AND APPROVE UNAUDITED FINANCIAL RESULTS OF THE COMPANY FOR THE THREE MONTHS ENDED 30TH JUNE 2024.

RESOLUTION:

- i) **"RESOLVED THAT** the Unaudited Standalone Statements of Assets and Liabilities as at 30.06.2024, Unaudited Standalone Statements of Cash flow for three months ended 30.06.2024 and Unaudited Standalone Financial Results for three months ended 30.06.2024 together with Notes thereto be and hereby approved and that Chairman cum Managing Director/Director (Finance) of the Company be and are hereby authorized to sign the same and that the said accounts be submitted to the Auditors for their report thereon".
- ii) **"RESOLVED THAT** the Unaudited Consolidated Statements of Assets and Liabilities as at 30.06.2024, Unaudited Consolidated Statements of Cash flow for three months ended 30.06.2024 and Unaudited Consolidated Financial Results for three months ended 30.06.2024 together with Notes thereto be and hereby approved and that Chairman cum Managing Director/Director (Finance) of the Company be and are hereby authorized to sign the same and that the said accounts be submitted to the Auditors for their report thereon".
- iii) **"RESOLVED FURTHER THAT** the Unaudited Extract of Financial Results of the Company three months ended 30.06.2024 for publication as per prescribed format (Annexure- 1 A) to the Listing Regulations as placed at Annexure 'C' of the Board of Directors agenda be and is hereby approved and the Chairman & Managing Director / Director (Finance) be and is hereby authorized to sign the same".
- iv) **"RESOLVED FURTHER THAT** the Chairman and Managing Director/Director (Finance) be and is hereby authorized to submit to the stock exchange the applicable form as per Regulation 52 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation, 2015".

अबिनोम पनु रोंग
Abinoam Panu Rong
कंपनी सचिव
Company Secretary
नीपको लि.
NEEPCO Ltd.