

CESC Limited

CIN : L31901WB1978PLC031411

Registered Office : CESC House, Chowringhee Square, Kolkata – 700 001

Phone : +91 33 2225 6040, Fax : +91 33 2225 5155

Email : secretarial@rp-sg.in, website : www.cesc.co.in

NOTICE

MEETING OF THE EQUITY SHAREHOLDERS

(Convened pursuant to the order dated 26th October, 2017 passed by the
Hon'ble National Company Law Tribunal, Kolkata Bench)

| MEETING | |
|---------|---|
| Day | Friday |
| Date | 15th day of December, 2017 |
| Time | 10.00 A.M. |
| Venue | City Centre, Royal Bengal Room, DC Block, Sector – I, Salt Lake, Kolkata 700 064, India |

| POSTAL BALLOT AND E-VOTING | |
|----------------------------|---|
| Start Date and Time | 15th November, 2017 at 9.00 A.M. (900 hours) |
| End Date and Time | 14th December, 2017 at 5.00 P.M. (1700 hours) |

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Before the National Company Law Tribunal

Bench at Kolkata

Company Application No.438 of 2017

In the Matter of the Companies Act, 2013 – Section 230(1) read with Section 232(1)

And

In the Matter of :

CESC Infrastructure Limited, a Company incorporated under the Companies Act, 1956 and being a Company within the meaning of the Companies Act, 2013 having its registered office at CESC House, Chowringhee Square, Kolkata 700 001 in the State of West Bengal.

And

Spencer's Retail Limited, a Company incorporated under the Companies Act, 1956 and being a Company within the meaning of the Companies Act, 2013 having its registered office at 31 Netaji Subhas Road, 1st Floor, Duncan House, Kolkata 700 001 in the State of West Bengal.

And

Music World Retail Limited, a Company incorporated under the Companies Act, 1956 and being a Company within the meaning of the Companies Act, 2013 having its registered office at 31 Netaji Subhas Road, Duncan House, Kolkata 700 001 in the State of West Bengal.

And

Spen Liq Private Limited, a Company incorporated under the Companies Act, 1956 and being a Company within the meaning of the Companies Act, 2013 having its registered office at 31 Netaji Subhas Road, PS Hare Street, Kolkata 700 001 in the State of West Bengal.

And

New Rising Promoters Private Limited, a Company incorporated under the Companies Act, 1956 and being a Company within the meaning of the Companies Act, 2013 having its registered office at 31 Netaji Subhas Road, PS Hare Street, Kolkata 700 001 in the State of West Bengal.

And

CESC Limited, a Company incorporated under the Companies Act, 1956 and being a Company within the meaning of the Companies Act, 2013 having its registered office at CESC House, Chowringhee Square, Kolkata 700 001 in the State of West Bengal.

And

Haldia Energy Limited, a Company incorporated under the Companies Act, 1956 and being a Company within the meaning of the Companies Act, 2013 having its registered office at Barick Bhawan, 6th Floor, 8 Chittaranjan Avenue, Kolkata 700 072 in the State of West Bengal.

And

RP-SG Retail Limited, a Company incorporated under the Companies Act, 2013 having its registered office at CESC House, Chowringhee Square, Kolkata 700 001 in the State of West Bengal.

And

RP-SG Business Process Services Limited, a Company incorporated under the Companies Act, 2013 having its registered office at CESC House, Chowringhee Square, Kolkata 700 001 in the State of West Bengal.

And

Crescent Power Limited, a Company incorporated under the Companies Act, 1956 and being a Company within the meaning of the Companies Act, 2013 having its registered office at 6 Church Lane, 1st Floor, P.S. Hare Street, Kolkata 700 001 in the State of West Bengal.

1. CESC Infrastructure Limited
2. Spencer's Retail Limited
3. Music World Retail Limited
4. Spen Liq Private Limited
5. New Rising Promoters Private Limited
6. CESC Limited
7. Haldia Energy Limited
8. RP-SG Retail Limited
9. RP-SG Business Process Services Limited
10. Crescent Power Limited

. Applicants

NOTICE CONVENING MEETING

To,
**The Equity Shareholders of
CESC Limited**

NOTICE is hereby given that by an Order dated 26th October, 2017, the Hon'ble National Company Law Tribunal, Kolkata Bench ("Tribunal") has directed a meeting of the Equity Shareholders of CESC Limited, the Applicant No.6 abovenamed ("Demerged Company 1 / Transferee Company 1"), to be held for the purpose of their considering, and if thought fit, approving, with or without modification, the proposed Scheme of Arrangement amongst the Applicants and their respective shareholders ('the Scheme').

In pursuance of the said Order and as directed therein, further notice is hereby given that a meeting of the Equity Shareholders of the Demerged Company 1 / Transferee Company 1 will be held at City Centre, Royal Bengal Room, DC Block, Sector – I, Salt Lake, Kolkata 700 064, India on Friday, the 15th day of December, 2017 at 10:00 A.M. to consider, and if thought fit, to pass, with or without modifications, the following resolutions for approval of the said scheme by requisite majority :-

"RESOLVED THAT the Composite Scheme of Arrangement amongst CESC Infrastructure Limited, Spencer's Retail Limited, Music World Retail Limited, Spen Liq Private Limited, New Rising Promoters Private Limited, CESC Limited, Haldia Energy Limited, RP-SG Retail Limited, RP-SG Business Process Services Limited and Crescent Power Limited and their respective shareholders ('the Scheme'), presented in Company Application No.438 of 2017 filed jointly by the said companies before the Hon'ble National Company Law Tribunal, Kolkata Bench ('Tribunal'), a copy whereof is included in the notice dated 3rd November, 2017 convening a meeting of the equity shareholders of CESC Limited ('the Company') on 15th December, 2017, be and is hereby approved.

RESOLVED FURTHER THAT the Board of Directors of CESC Limited (hereinafter referred to as the 'Board' which term shall be deemed to mean and include one or more Committee(s) constituted/to be constituted by the Board or any person(s) which the Board may nominate to exercise its powers including the powers conferred by this resolution) be and is hereby authorised to do all such acts, deeds, matters and things, as it may, in its absolute discretion deem requisite, desirable, appropriate or necessary to give effect to these resolutions and effectively implement the Scheme of Arrangement and to accept such modifications, amendments, limitations and/or conditions, if any, which may be required and/or imposed by the Hon'ble Tribunal or its Appellate Authority (ies) while sanctioning the Scheme of Arrangement or by any authorities under law, or as may be required for the purpose of resolving any questions or doubts or difficulties that may arise in giving effect to the Scheme, as the Board may deem fit and proper."

TAKE FURTHER NOTICE that in terms of the said order dated 26th October, 2017 of the Hon'ble Tribunal, you shall have the facility and option of voting on the aforesaid resolutions for approval of the Scheme by casting your votes in person or by proxy at the venue of the meeting on 15th December, 2017 or by postal ballot or remote electronic voting ('remote e-voting') during the period commencing from 9.00 A.M. on 15th November, 2017 and ending at 5.00 P.M. on 14th December, 2017. Kindly refer to Notes below for further details on the voting procedure.

Votes may be cast, as aforesaid, at the venue of the meeting by you personally or by proxy provided that in the latter case, a proxy in the prescribed form, duly signed by you, is deposited at the registered office of the Demerged Company

1/ Transferee Company 1, not later than 48 (forty eight) hours before the time for holding the meeting. In case of a Body Corporate, being an Equity Shareholder of the Demerged Company 1/ Transferee Company, opting to attend and vote at the venue of the meeting, as aforesaid, through its authorised representative, such Body Corporate may do so provided a certified copy of the resolution of its Board of Directors or other governing body authorizing such representative to attend and vote at the meeting on its behalf is deposited at the registered office of the Demerged Company 1/ Transferee Company 1 not later than 48 (forty eight) hours before the time for holding the meeting.

The Hon'ble Tribunal has appointed Mr. Atul Kumar Labh, Practicing Company Secretary, to be the Chairperson of the said meeting of the Equity Shareholders of the Demerged Company 1 / Transferee Company 1 and Ms. Barsha Dikshit, Practicing Company Secretary, to be the Scrutinizer for the said meeting.

A copy each of the said Scheme of Arrangement, form of proxy, attendance slip, the Explanatory Statement under Section 230(3) read with Section 232(2) of the Companies Act, 2013 along with all annexures to such statement, Postal Ballot Form and postage pre-paid self-addressed envelope are enclosed herewith. A copy of this notice and the accompanying documents are also placed on the website of the Demerged Company 1 / Transferee Company 1 (www.cesc.co.in).

Shareholders opting to cast their votes by postal ballot / remote e-voting, are requested to read the instructions in the notes below carefully. In case of voting by postal ballot, the Postal Ballot Form duly completed should be returned by the shareholders in the enclosed self-addressed, postage pre-paid envelope so as to reach the Scrutinizer on or before 5.00 P.M. on 14th December, 2017. In case of remote e-voting, the votes should be cast in the manner described in the instructions by 5.00 P.M. on 14th December, 2017. Responses received thereafter will be treated as invalid.

The abovementioned Scheme, if approved at the aforesaid meeting, will be subject to the subsequent approval of the Hon'ble Tribunal.

Dated this 3rd day of November, 2017.

Sd/- A. K. Labh
Chairperson appointed for the Meeting

Drawn by :
Aniket Agarwal
Advocate for the applicants
Khaitan & Co.
Advocates
1B, Old Post Office street
Kolkata - 700 001

Notes :

- 1) This Notice is being dispatched to all Equity Shareholders of the Demerged Company 1 / Transferee Company 1 whose names will appear as on 8th November, 2017, being the cut-off date fixed by the Hon'ble Tribunal ('**Relevant Date**'), in the Register of Members of the Demerged Company 1 / Transferee Company 1 / list of beneficial owners as received from National Securities Depository Limited ("**NSDL**") / Central Depository Services (India) Limited ("**CDSL**") (collectively referred to as "**Depositories**"). The said shareholders shall be entitled to cast their votes as per the mode chosen by them during the respective voting period for such mode, as specified herein. However, the votes cast by the shareholders shall be reckoned and scrutinized for all modes with reference to the Register of Members / list of beneficial owners in the records of the Depositories, as aforesaid, as on the said Relevant Date. The voting right of shareholders shall be in proportion to the face value of the paid up equity share of the Demerged Company 1/ Transferee Company 1 held by them as on the Relevant Date.
- 2) The Notice as aforesaid alongwith the Explanatory Statement and other accompanying documents is being sent by electronic mode to those Equity Shareholders whose email addresses are registered with the Demerged Company 1 / Transferee Company 1 / Depositories, unless any Equity Shareholder has requested for a physical copy. Physical copies are being sent to the Equity Shareholders whose email addresses are not registered as aforesaid.
- 3) Only registered Equity Shareholders of the Demerged Company 1 / Transferee Company 1, may attend (either in person or by proxy or by authorised representative) the said meeting of the Equity Shareholders of the Demerged Company 1 / Transferee Company 1 ('the Meeting').
- 4) A member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and vote instead of himself and such proxy need not be a member of the Demerged Company 1 / Transferee Company 1.
- 5) A person can act as a proxy on behalf of Members not exceeding 50 (fifty) and holding in aggregate not more than 10% of the total share capital of the Demerged Company 1 / Transferee Company 1 carrying voting rights. A Member holding more than 10% of the total share capital of the Demerged Company 1 / Transferee Company 1 carrying voting rights may appoint a single person as proxy and such person shall not act as a proxy for any other person or Member.
- 6) It is further clarified that the Proxies can only vote at the venue of the Meeting and not through postal ballot or remote e-voting.
- 7) A registered Equity Shareholder or his Proxy or authorized representative is requested to bring copy of the notice to the Meeting and produce at the entrance of the Meeting venue the attendance slip duly completed and signed.
- 8) Members are informed that in case of joint holders attending the Meeting, only such joint holder whose name stands first as on the Relevant Date in the Register of Members of the Demerged Company 1 / Transferee Company 1/ list of beneficial owners as received from the Depositories, as aforesaid, in respect of such joint holding will be entitled to vote.
- 9) This Notice of the Meeting of Equity Shareholders of the Demerged Company 1 / Transferee Company 1 is displayed / posted on the website of the Demerged Company 1 / Transferee Company 1 at www.cesc.co.in and also on the website of National Securities Depository Limited (<https://www.evoting.nsdl.com>).
- 10) In compliance with the said order dated 26th October, 2017 of the Hon'ble Tribunal and the provisions of Section 230(4) read with Sections 108 and 110 of the Companies Act, 2013 read with Rule 20 and Rule 22 of the

Companies (Management and Administration) Rules, 2014, the Demerged Company 1 / Transferee Company 1 has provided the facility to the Equity Shareholders to cast their votes (a) by way of postal ballot or (b) through remote e-voting facility, prior to the Meeting and (c) at the venue of the Meeting, through electronic voting system (Tab based) or polling paper.

- 11) The respective voting period for the respective mode of voting is as follows:-

| Manner of voting | Commencement of Voting | End of Voting |
|--|--|--|
| Postal Ballot | 9:00 A.M. 15th November, 2017 | 5:00 P.M. 14th December 2017 |
| Remote E-voting | 9:00 A.M. 15th November, 2017 | 5:00 P.M. 14th December, 2017 |
| Polling Paper/E-voting as arranged at venue of meeting | Time : Upon resolution being put to vote by Chairperson at the meeting | 15th December, 2017 (Time : to be announced by Chairperson at the meeting) |

- 12) The Equity Shareholder(s) can opt for only one mode of voting. If the Equity Shareholders cast their votes by both postal ballot and remote e-voting, then voting done through remote e-voting shall prevail and voting done by postal ballot will be treated as invalid. Further, Equity Shareholders who have cast their votes by postal ballot and/or remote e-voting, as aforesaid, will not be entitled to vote again at the venue of the meeting, whether in person or by proxy. If they do so, the votes so cast by them at the venue of the meeting shall be treated as invalid.
- 13) It is clarified that casting of votes by postal ballot / remote e-voting does not disentitle the shareholders from attending the Meeting. The Equity Shareholder, after exercising his/her right to vote through postal ballot / remote e-voting, shall not be allowed to vote again at the Meeting.
- 14) The business of the meeting shall be transacted and the result thereof ascertained accordingly. The aforesaid resolution for approval of the Scheme shall, if passed by a majority in number representing three-fourths in value of the Equity Shareholders of the Demerged Company 1 / Transferee Company 1 casting their votes, as aforesaid, shall be deemed to have been duly passed on the date of the said meeting (i.e. 15th December, 2017) of the Equity Shareholders of the Demerged Company 1 / Transferee Company 1 under Section 230(1) read with Section 232(1) of the Companies Act, 2013.
- 15) Members are requested to carefully read the instructions printed overleaf on the enclosed postal ballot form and return the form duly completed with assent (for) or dissent (against), in the attached postage prepaid self-addressed envelope, so as to reach the Scrutinizer on or before 14th December, 2017 at 5:00 P.M. Postal Ballot Form(s), if sent by courier or by registered post / speed post at the expense of the Equity Shareholder will also be accepted. However Postal Ballot Form(s), received after the aforesaid time shall be considered as invalid.
- 16) In case an Equity Shareholder is desirous of obtaining a printed duplicate postal ballot form, he or she may send request by letter at the registered office of the Demerged Company 1 / Transferee Company 1 or send e-mail from their registered email id to secretarial@rp-sg.in or write to Secretarial Department, CESC Limited, CESC House, Chowringhee Square, Kolkata – 700 001, or, Link Intime India Pvt. Ltd, 59C Chowringhee Road, 3rd Floor, Kolkata – 700 020 (the Registrar and Share Transfer Agent), contact person: Mr. Kuntal Mustafi (9331089046). The said Registrar and Share Transfer Agents / Company shall forward the same along with postage prepaid self-addressed envelope to the Member.
- 17) The Scrutinizer will submit her consolidated report to the Chairperson of the Meeting upon scrutiny of voting by the Equity Shareholders through postal ballot, remote e-voting and voting by polling paper / e-voting at the venue of the meeting, within 3 days of the conclusion of the meeting and the Chairperson shall declare the results

of the meeting after submission of such report. The results shall be announced by the Chairperson accordingly on or before 18th December, 2017 upon receipt of Scrutinizer's report and the same shall be posted on the website of the Demerged Company 1 / Transferee Company 1 at www.cesc.co.in and on the website of NSDL at www.evoting.nsd.com, as well as on the notice board of the Demerged Company 1 / Transferee Company 1 at its registered office. The said results shall also be published in "the Economic Times" in English and "Aajkal" in Bengali.

18) Relevant documents referred to in the Notice and the Explanatory Statement are open for inspection by the Equity Shareholders at the registered office of the Demerged Company 1 / Transferee Company 1 as mentioned in the Explanatory Statement.

19) **Remote e-Voting :**

(a) In terms of the said order of the Hon'ble Tribunal and pursuant to the applicable provisions of the Companies Act, 2013, read with Companies (Management and Administration) Rules, 2014 and other relevant Rules, the Company will provide facility to its members, to cast their votes by remote e-voting for the proposed resolutions. The Demerged Company 1 / Transferee Company 1 has appointed National Securities Depository Limited (NSDL) to provide remote e-voting facility to its members.

(b) The procedure and instructions for remote e-voting are as under :

A. In case a member receives an e-mail from NSDL [for members whose e-mail IDs are registered with Demerged Company 1 / Transferee Company 1 / Depository Participant(s)] :

- i) Open e-mail and open PDF file viz., "CESC e-Voting.pdf" with your Client ID or Folio No. as password. The said PDF file contains your User ID and password / PIN for e-voting. This password is an initial password.
- ii) Launch Internet Browser by typing the following URL: <https://www.evoting.nsd.com/>
- iii) Click on Shareholder – Login
- iv) Put user ID and password as initial password/PIN noted in step (i) above. Click Login.
- v) Password change menu appears. Change the password / PIN with new password of your choice with minimum 8 digits / characters or combination thereof. Note new password. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.
- vi) Home page of e-voting opens. Click on e-voting Cycles.
- vii) Select "EVEN" (E Voting Event Number) of CESC Limited.
- viii) Now you are ready for remote e-voting as Cast Vote page opens.
- ix) Cast your vote by selecting appropriate option and click on "Submit" and also "Confirm" when prompted.
- x) Upon confirmation, the message "Vote cast successfully" will be displayed.
- xi) Once you have voted on the resolution, you will not be allowed to modify your vote.
- xii) Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned

copy (PDF/JPG Format) of the relevant Board Resolution / Authority letter etc. together with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer through e-mail to barsha@vinodkothari.com with a copy marked to evoting@nsdl.co.in.

- B. In case a Member receives physical copy of the aforesaid Notice [for members whose e-mail IDs are not registered with Demerged Company 1 / Transferee Company 1 / Depository Participants(s) or those requesting for physical copy]:

- i) Following information including initial password is provided in the Postal Ballot Form for the meeting :

| EVEN | USER ID | PASSWORD / PIN |
|------|---------|----------------|
| | | |

- ii) Please follow all steps from Sl. No. (i) to Sl. No. (xii) above, to cast vote.

- C. In case of any queries, you may refer to the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the Downloads section of www.evoting.nsdl.com. In case of any grievance relating to voting by electronic means you may please contact Mr. Amit Vishal, Senior Manager, NSDL / Mr. Rajiv Ranjan, Asst. Manager, NSDL at 022-2499 4360 / 022-2499 4738 and send an e-mail to evoting@nsdl.co.in and amitv@nsdl.co.in/rajivr@nsdl.co.in
- D. If you are already registered with NSDL for e-voting then you can use your existing user ID and password / PIN for casting your vote.
- E. You can also update your mobile number and e-mail id in the user profile details of the folio which may be used for sending future communication(s).
- F. The remote e-voting period commences on 15th November 2017 (at 9.00 AM IST) and ends on 14th December 2017 (at 5.00 PM IST). During this period, shareholders of Demerged Company 1 / Transferee Company 1, holding shares either in physical form or in dematerialized form, as on the Relevant Date, may cast their vote electronically. The remote e-voting module shall be disabled by NSDL for voting thereafter. Once the vote on a resolution is cast by the shareholder, the shareholder shall not be allowed to change it subsequently or cast his vote again.

- 20) Ms. Barsha Dikshit, Practising Company Secretary has been appointed as the Scrutinizer to scrutinize the votes.

Before the National Company Law Tribunal

Bench at Kolkata

Company Application No. 438 of 2017

In the Matter of the Companies Act, 2013 - Section 230(1) read with Section 232(1)

And

In the Matter of :

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And

RP-SG Business Process Services Limited, a Company incorporated under the Companies Act, 2013 having its registered office at CESC House, Chowringhee Square, Kolkata 700 001 in the State of West Bengal.

And

Crescent Power Limited, a Company incorporated under the Companies Act, 1956 and being a Company within the meaning of the Companies Act, 2013 having its registered office at 6 Church Lane, 1st Floor, P.S. Hare Street, Kolkata 700 001 in the State of West Bengal.

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10. Crescent Power Limited

..... Applicants

Explanatory Statement under Section 230(3) read with Section 232(2) of the Companies Act, 2013.

1. Meeting for Scheme of Arrangement

This Explanatory Statement is attached to the notice convening a meeting of the Equity Shareholders of CESC Limited, being the Applicant Company No.6 abovenamed (“**Demerged Company 1/ Transferee Company 1**”) for the purpose of their considering and if thought fit, approving, with or without modification, the Scheme of Arrangement proposed to be made amongst the following Companies and their respective shareholders (‘the Scheme’) attached as Annexure “ES-1” hereto :-

- (1) Applicant No.1: CESC Infrastructure Limited (“**Transferor Company 1**”)
- (2) Applicant No.2: Spencer’s Retail Limited (“**Transferor Company 2**” / “**Demerged Company 2**”)
- (3) Applicant No.3: Music World Retail Limited (“**Transferor Company 3**”)
- (4) Applicant No.4: Spen Liq Private Limited (“**Transferor Company 4**”)
- (5) Applicant No.5: New Rising Promoters Private Limited (“**Transferor Company 5**”)
- (6) Applicant No.6: CESC Limited (“**Demerged Company 1/ Transferee Company 1**”)
- (7) Applicant No.7: Haldia Energy Limited (“**Resulting Company 1**”)
- (8) Applicant No.8: RP-SG Retail Limited (“**Resulting Company 2**”)
- (9) Applicant No.9: RP-SG Business Process Services Limited (“**Resulting Company 3**”/ “**Transferee Company 2**”)
- (10) Applicant No.10: Crescent Power Limited (“**Transferee Company 3**”)

2. Date, time and venue of Meeting

Pursuant to an Order dated 26th October, 2017, passed by the Kolkata Bench of the National Company Law Tribunal (“Tribunal”) in Company Application No.438 of 2017, a meeting of the Equity Shareholders of the Demerged Company 1 / Transferee Company 1 will be held at City Centre, Royal Bengal Room, DC Block, Sector – I, Salt Lake, Kolkata 700 064, India on Friday, the 15th day of December, 2017 at 10:00 A.M. for the purpose of their considering and if thought fit, approving, with or without modification(s), the said Scheme of Arrangement.

3. Scheme of Arrangement

The Scheme under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 (“the Act”) is divided into XIII parts as under:-

- Part I : This part contains the definitions for the purpose of the Scheme and share capital of the companies
- Part II : This part deals with amalgamation of CESC Infrastructure Limited, being the Applicant Company No.1 abovenamed (“**Transferor Company 1**”) with CESC Limited, being the Applicant Company No.6 abovenamed (**Demerged Company 1/Transferee Company 1**). The Transferor Company 1 is a wholly owned subsidiary of the Demerged Company 1/ Transferee Company 1;
- Part III : This part deals with demerger of the Generation Undertaking of the Demerged Company 1, as defined in the Scheme, to Haldia Energy Limited, being the Applicant Company No.7 abovenamed (“**Resulting Company 1**”). The Resulting Company 1 is a wholly owned subsidiary of the Transferor Company 1;
- Part IV : This part deals with demerger of the Retail Undertaking 1 of the Demerged Company 1 and Retail Undertaking 2 of Spencer’s Retail Limited, being the Applicant Company No. 2 abovenamed (“**Transferor Company 2**” or “**Demerged Company 2**”), as defined in the Scheme, to RP-SG Retail Limited, being the Applicant Company No. 8 abovenamed (“**Resulting Company 2**”). The Transferor Company 2/ Demerged Company 2 and the Resulting Company 2 are wholly owned subsidiaries of Demerged Company 1;

- Part V : This part deals with demerger of the IT Undertaking of the Demerged Company 1, as defined in the Scheme, to RP-SG Business Process Services Limited, being the Applicant Company No.9 abovenamed (“**Resulting Company 3**” or “**Transferee Company 2**”). Resulting Company 3 is a wholly owned subsidiary of Demerged Company1/ Transferee Company 1;
- Part VI : This part deals with amalgamation of the Transferor Company 2 and Music World Retail Limited, being the Applicant Company No.3 abovenamed (“**Transferor Company 3**”) with the Transferee Company 1. Transferor Company 3 is a wholly owned subsidiary of Transferor Company 2;
- Part VII : This part deals with amalgamation of Spen Liq Private Limited, being the Applicant Company No.4 abovenamed (“**Transferor Company 4**”) with the Transferee Company 2. Transferor Company 4 is a wholly owned subsidiary of Demerged Company 1/ Transferee Company 1;
- Part VIII : This part deals with amalgamation of New Rising Promoters Private Limited, being the Applicant Company No.5 abovenamed (“**Transferor Company 5**”) with Crescent Power Limited, being the Applicant Company No.10 abovenamed (“**Transferee Company 3**”). Transferor Company 5 is a wholly owned subsidiary of the Transferee Company 3;
- Part IX : This part deals with reduction and cancellation of equity share capital of the Resulting Company 1 and reorganising reserves of the Resulting Company 1;
- Part X : This part deals with reduction and cancellation of equity share capital of the Resulting Company 2;
- Part XI : This part deals with reduction and cancellation of equity share capital of the Resulting Company 3;
- Part XII : This part deals with reduction and reorganisation of share capital of the Demerged Company 1, consequent to the demergers; and
- Part XIII : This part contains the general terms and conditions applicable to the Scheme.

The detailed terms of the arrangement will appear from the copy of the Scheme, as updated post approval of the Stock Exchanges which is attached to the notice along with this statement and other accompanying documents. The applicants confirm that the copy of the Scheme has also been filed with the Registrar of Companies. The Scheme embodies the arrangement between the Applicants and their respective shareholders. No compromise or arrangement is proposed between the Applicants and any other classes of persons.

4. **Salient features of the Scheme**

The salient features of the Scheme are, inter alia, as stated below. The capitalised terms used herein shall have the same meaning as ascribed to them in Clause 1 of the Scheme.

- (a) The Scheme as may be approved or imposed or directed by the Tribunal or made in terms of the Scheme, shall become effective from Appointed Date 1, i.e. 1 October 2017 or, where relevant, Appointed Date 2, i.e. 1 October 2017 but shall be operative from the Effective Date, being the day on which the conditions specified in sub-paragraph (b) below are complied with.
- (b) Unless otherwise decided (or waived) by the relevant Parties and subject to the provisions of the Scheme mentioned in sub-paragraph (c) below, all parts of the Scheme are conditional upon and subject to the following conditions precedent:
- (i) obtaining no-objection/ observation letter from the Stock Exchanges in relation to the Scheme under Regulation 37 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015;
 - (ii) approval of the Scheme by the requisite majority of each class of shareholders of the Transferor Companies, the Transferee Companies, the Demerged Companies, and the Resulting Companies and such other classes of persons of the said Companies, if any, as applicable or as may be required under the Act and as may be directed by the Tribunal;

- (iii) the Parties, as the case may be, complying with the provisions of the SEBI Circular, as applicable;
 - (iv) the sanctions and orders of the Tribunal, under Sections 230 to 232 of the Act being obtained by the Transferor Companies, the Transferee Companies, the Demerged Companies and the Resulting Companies;
 - (v) certified/ authenticated copies of the orders of the Tribunal, sanctioning the Scheme, being filed with the concerned RoC having jurisdiction over the Parties; and
 - (vi) the requisite consent, approval or permission of the Appropriate Authority or any other Person, which by Applicable Law or contract, agreement, may be necessary for the effective transfer of business and/or implementation of the relevant parts of the Scheme.
- (c) It is the intention of the Parties that each part shall be severable from the remainder of the said Scheme and that each part can be made effective independently along with Part I and Part XIII of the said Scheme subject to the compliance with the requisite conditions as mentioned in the Scheme and subject to a resolution being passed by the Board of the requisite companies to whom the aforesaid part is applicable and as mentioned in the Scheme.
- (d) **Amalgamation of Transferor Companies with Transferee Companies**
- (i) With effect from the opening business hours of Appointed Date 1, and subject to the provisions of the Scheme and pursuant to Section 232 of the Act and Section 2(1B) of the Income-tax Act, 1961, the respective Transferor Company shall stand amalgamated as a going concern with the respective Transferee Company as specified below :-

| Sl. No. | Transferor Company | Transferee Company |
|---------|--|---|
| 1. | CESC Infrastructure Limited (Transferor Company 1/ Applicant No.1) | CESC Limited (Transferee Company 1/ Applicant No.6) |
| 2. | Spencer's Retail Limited (Transferor Company 2 / Applicant No.2) post demerger of its retail undertaking | |
| 3. | Music World Retail Limited (Transferor Company 3/ Applicant No.3) | |
| 4. | Spen Liq Private Limited (Transferor Company 4/ Applicant No.4) | RP-SG Business Process Services Limited (Transferee Company 2/ Applicant No.9) |
| 5. | New Rising Promoters Private Limited (Transferor Company 5/ Applicant No.5) | Crescent Power Limited (Transferee Company 3/ Applicant No.10) |

- (ii) All assets, liabilities, contracts, arrangements, employees, Permits, licences, records, approvals, etc. of the respective Transferor Company shall, without any further act, instrument or deed, stand transferred to and vested in or be deemed to have been transferred to and vested in the respective Transferee Company, so as to become as and from the Appointed Date 1, the assets, liabilities, contracts, arrangements, employees, Permits, licences, records, approvals, etc. of the respective Transferee Company by virtue of, and in the manner and subject to the modalities for transfer and vesting detailed in the Scheme.
- (iii) The vesting of the entire undertaking of the respective Transferor Company in the respective Transferee Company, as aforesaid, shall be subject to the Encumbrances, if any, over or in respect of any of the assets or any part thereof, provided however that such Encumbrances shall be confined only to the relevant assets of respective Transferor Company or part thereof on or over which they are subsisting on and no such Encumbrances shall extend over or apply to any other asset(s) of the respective Transferee Company. Any reference in any security documents or arrangements (to which

the respective Transferor Company is a party) related to any assets of such Transferor Company shall be so construed to the end and intent that such security shall not extend, nor be deemed to extend, to any of the other asset(s) of the respective Transferee Company. Similarly, the respective Transferee Company shall not be required to create any additional security over assets vested under this Scheme for any loans, debentures, deposits or other financial assistance already availed of /to be availed of by it, and the Encumbrances in respect of such indebtedness of the respective Transferee Company shall not extend or be deemed to extend or apply to the assets so vested;

- (iv) Upon the said Scheme coming into effect and with effect from the Effective Date, the respective Transferee Company undertakes to engage all the employees of the respective Transferor Company, as aforesaid, on terms and conditions not less favourable than those on which they are engaged by the respective Transferor Company without any interruption of service as a result of the amalgamation of the respective Transferor Company with the respective Transferee Company. The respective Transferee Company also agrees that the services of all such employees with the respective Transferor Company prior to the amalgamation shall be taken into account for the purposes of all existing benefits to which the said employees may be eligible, including for the purpose of payment of any retrenchment compensation, gratuity and other retiral/ terminal benefits.
- (v) All proceedings pending by or against the respective Transferor Company, on the Effective Date and all contracts, obligations, actions, rights and claims by or against the respective Transferor Company, will be transferred to the respective Transferee Company with which it will stand amalgamated, as mentioned in sub-paragraph (i) above, and will be enforceable by or against such Transferee Company in the manner and subject to the modalities detailed in the Scheme.
- (vi) The Transferor Company 1 and the Transferor Company 2 are wholly owned subsidiaries of the Transferee Company 1. The Transferor Company No.3 which is presently a wholly owned subsidiary of the Transferor Company 2 will also become a wholly owned subsidiary of the Transferee Company 1 consequent to amalgamation of the Transferor Company 2 with the Transferee Company 1 in terms of the Scheme. The Transferor Company No.4 which is presently a wholly owned subsidiary of the Transferee Company 1 will become a wholly owned subsidiary of the Transferee Company No.2 consequent to demerger of the IT Undertaking of the Transferee Company 1 to the Transferee Company 2. The Transferor Company 5 is a wholly owned subsidiary of the Transferee Company 3. Therefore there shall be no issue of shares by the Transferee Company 1 in consideration of the amalgamation of the respective Transferor Company with the respective Transferee Company, as aforesaid. All equity shares of the respective Transferor Company shall stand cancelled without any further application, act or deed.
- (vii) The respective Transferee Company shall account for the amalgamation of the respective Transferor Company, as aforesaid, in its books/ financial statements upon receipt of all relevant/ requisite approvals for the Scheme in accordance with “Indian Accounting Standard (Ind-AS)” notified under the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time including as provided herein below:
 - (a) The respective Transferee Company shall record the assets and liabilities of respective Transferor Company, transferred to and vested in it pursuant to the said Scheme at their respective carrying values as appearing in the books of the respective Transferor Company;
 - (b) In each case, where the respective Transferor Company has reserves, the respective Transferee Company shall preserve the identity of such reserves transferred to and vested in it and shall record the same in its books in the same form in which they appear in the books of the respective Transferor Company;

- (c) The shares held by the respective Transferee Company in the respective Transferor Company on the Effective Date shall be cancelled and the amount of such investment cancelled shall be adjusted to Capital Reserve;
- (d) No new shares will be issued or allotted by the respective Transferee Company in consideration of the amalgamation of the respective Transferor Company pursuant to the said Scheme;
- (e) Loans and advances, receivables, payables and other dues outstanding between the respective Transferor Company and the respective Transferee Company will stand cancelled and there shall be no further obligation / outstanding in that behalf;
- (f) The difference being the Net Assets transferred to respective Transferee Company as reduced by Reserves recorded in respective Transferee Company and after giving effect to inter-company balances, shall be adjusted to Capital Reserve of the respective Transferee Company.

(e) Demerger and vesting of the Demerged Undertakings

- (i) With effect from the opening of business hours on the respective Appointed Date specified below, and subject to the provisions of the Scheme and pursuant to Sections 230 to 232 of the Act and Section 2(19AA) of the Income-tax Act, 1961, the respective Demerged Undertaking of the respective Demerged Company shall, in terms of the Scheme, stand demerged to and vested in the respective Resulting Company, as specified below:-

| SI No | Demerged Undertaking | Demerged Company | Resulting Company |
|-------|------------------------|--|---|
| 1. | Generation Undertaking | CESC Limited (Demerged Company 1/ Applicant No.6) | Haldia Energy Limited (Resulting Company 1/ Applicant No.7) |
| 2. | Retail Undertaking 1 | CESC Limited (Demerged Company 1/ Applicant No.6) | RP-SG Retail Limited (Resulting Company 2/ Applicant No.8) |
| 3. | IT Undertaking | CESC Limited (Demerged Company 1/ Applicant No.6) | RP-SG Business Process Services Limited (Resulting Company 3/ Applicant No.9) |
| 4. | Retail Undertaking 2 | Spencer's Retail Limited (Demerged Company 2 / Applicant No.2) | RP-SG Retail Limited (Resulting Company 2/ Applicant No.8) |

- (ii) All assets, liabilities, contracts, arrangements, employees, Permits, licences, records, approvals, unutilised credits, refunds, benefits, incentives, grants, subsidies etc. of the respective Demerged Company relating to the respective Demerged Undertaking shall, without any further act, instrument or deed, be demerged from the respective Demerged Company and transferred to and be vested in or be deemed to have been vested in the respective Resulting Company, as aforesaid, so as to become as and from the respective Appointed Date, the assets, liabilities, contracts, arrangements, employees, Permits, licences, records, approvals, etc. of the respective Resulting Company by virtue of, and in the manner and subject to the modalities for demerger and vesting detailed in the Scheme. It is clarified that assets forming part of the licensed power distribution business of the Demerged Company 1 do not constitute the Generation Undertaking and shall not be transferred as part of the Generation Undertaking. However, the tax liabilities and tax demands or refunds received or to be

received by the respective Demerged Company in relation to the respective Demerged Undertaking for a period prior to the respective Appointed Date shall not be transferred as part of the respective Demerged Undertaking to the respective Resulting Company. The fixed assets pertaining to the Generation Undertaking are more particularly set out in Schedule I to the Scheme.

- (iii) In so far as any Encumbrance in respect of liabilities of the respective Demerged Undertaking is concerned, such Encumbrance shall, without any further act, instrument or deed being required to be modified and, if so agreed, shall be extended to and shall operate over the assets of the respective Resulting Company to which the same are transferred in terms of the Scheme. For the avoidance of doubt, it is hereby clarified that in so far as the assets comprising the Remaining Business of the Demerged Company 1 / Transferee company 1 are concerned, the Encumbrance, if any, over such assets relating to the liabilities which are transferred to the Resulting Companies shall, without any further act, instrument or deed being required, be released and discharged from the obligations and Encumbrances relating to the same. Further, in so far as the assets comprised in the respective Demerged Undertaking is concerned, the Encumbrance over such assets relating to any loans, borrowings or other debts which are not transferred to the respective Resulting Company pursuant to the Scheme and which shall continue with the respective Demerged Company, shall without any further act or deed be released from such Encumbrance and shall no longer be available as security in relation to such liabilities.
- (iv) With effect from the Effective Date, the respective Resulting Company undertakes to engage, without any interruption in service, all employees of the respective Demerged Company, engaged in or in relation to the respective Demerged Undertaking transferred to the respective Resulting Company, as aforesaid, on the terms and conditions not less favourable than those on which they are engaged by the respective Demerged Company. The respective Resulting Company undertakes to continue to abide by any agreement/ settlement or arrangement, if any, entered into or deemed to have been entered into by the respective Demerged Company with such employees or union representing them. The respective Resulting Company agrees that the services of such employees with the respective Demerged Company prior to the demerger shall be taken into account for the purposes of all existing benefits to which such employees may be eligible, including for the purpose of payment of any retrenchment compensation, gratuity and other retiral/ terminal benefits. The decision on whether or not an employee is part of a particular Demerged Undertaking, shall be decided by the respective Demerged Company and shall be final and binding on all concerned.
- (v) The accumulated balances, if any, standing to the credit of the said employees engaged in the Generation Undertaking in the existing gratuity fund and superannuation fund of which they are members, as the case may be, will be transferred respectively to such gratuity fund and superannuation funds nominated by the Resulting Company 1 and/ or such new gratuity fund and superannuation fund to be established in accordance with Applicable Law and caused to be recognized by the Appropriate Authorities, by the Resulting Company 1. Pending the transfer as aforesaid, the gratuity fund and superannuation fund dues of the said employees would be continued to be deposited in the existing gratuity fund and superannuation fund respectively of which they are members.
- (vi) In so far as provident fund for the said employees of the Generation Undertaking is concerned, the balances standing to the credit of such employees in the existing provident fund of the Demerged Company 1 shall be retained in such provident fund and such provident fund shall be continued for the benefit of: (a) the said employees who are transferred to the Resulting Company 1, as aforesaid, and (b) other employees of the Demerged Company 1. In relation to said employees being transferred, the Resulting Company 1 shall stand substituted for the Demerged Company 1, for all purposes whatsoever, including relating to the obligation to make contributions to the said fund in

accordance with the provisions thereof. The rules of such existing provident fund shall stand amended accordingly. The employees of the Demerged Company 1 engaged in or in relation to the Generation Undertaking who are transferred to the Resulting Company 1, as aforesaid, shall be deemed to constitute a separate class of employees of the Resulting Company 1 for the purpose of compliance with the provisions of the Employees Provident Fund and Miscellaneous Provisions Act, 1952.

- (vii) The accumulated balances, if any, standing to the credit of the said employees engaged in the Retail Undertaking 1, Retail Undertaking 2 and IT Undertaking in the existing provident fund, gratuity fund and superannuation fund of which they are members will be transferred to such provident fund, gratuity fund and superannuation funds nominated by the respective Resulting Company to which the respective Demerged Undertaking is transferred, as aforesaid, and/ or such new provident fund, gratuity fund and superannuation fund to be established and caused to be recognized by the Appropriate Authorities, by such Resulting Company. Pending the transfer as aforesaid, the provident fund, gratuity fund and superannuation fund dues of such employees would be continued to be deposited in the existing provident fund, gratuity fund and superannuation fund of which they are members.
- (viii) The employees of Demerged Company 1 who are members of 'The Electro Urban Co-operative Credit Society Limited' ("Society") and are transferred to the Resulting Companies as part of the Generation Undertaking, Retail Undertaking 1, and IT Undertaking shall continue to be the members of the Society post transfer of their employment to the Resulting Companies as on the Effective Date.
- (ix) All proceedings relating to the respective Demerged Undertaking pending by or against the respective Demerged Company, on the Effective Date and all contracts, obligations, actions, rights and claims by or against the respective Demerged Company relating to the respective Demerged Undertaking, will be transferred to the respective Resulting Company to which the respective Demerged Undertaking will stand demerged, as mentioned in sub-paragraph (i) above, and will be enforceable by or against such Resulting Company in the manner and subject to the modalities detailed in the Scheme
- (x) Without prejudice to the aforesaid and notwithstanding any other provision of the Scheme, the Demerged Company 1 shall continue to procure/ purchase electricity from the Resulting Company 1 including the generating stations vested with the Resulting Company 1 as part of the Generation Undertaking, in accordance with the terms and conditions that are in line with the existing arrangement read with the tariff orders passed from time to time by Appropriate Authorities, between the Demerged Company 1 and the Resulting Company 1 including the generating stations vested therein. Accordingly, power purchase agreements/ arrangements will be modified / executed to reflect the aforesaid, which will be binding upon each of the parties and, if required, the Resulting Company 1 or the Demerged Company 1 as may be appropriate, cause such contracts, agreements, arrangements and other instruments to be taken on record / recognised by the Appropriate Authorities.
- (xi) Notwithstanding anything to the contrary contained in the Scheme, all proceedings before the West Bengal Electricity Regulatory Commission or the Appellate Tribunal for Electricity pertaining to a period prior to the Appointed Date 2 or any appeal, review or any proceeding after the Appointed Date 2 arising therefrom shall continue to be enforced by or against the Demerged Company 1 and the Demerged Company 1 shall prosecute or defend such proceedings at its own cost and liability. For the avoidance of doubt, it is clarified that only the Demerged Company 1 shall be liable for the result of such order or judgment including any relief or positive impact/benefit or adverse impact/liability accruing from such order or judgment.
- (xii) It is clarified that except as otherwise provided in the Scheme, the respective Demerged Company shall in no event be responsible or liable in relation to any proceedings relating to the respective Demerged Undertaking that is transferred to the respective Resulting Company, as aforesaid.

- (xiii) The respective Resulting Company shall in consideration of the Scheme and subject to the provisions of the Scheme, issue and allot, shares to the shareholders of the respective Demerged Company whose names are recorded in the Register of Members and records of the depository as members of the respective Demerged Company as on the Record Date in the ratio following:

| | Issuing Company | Demerged Undertaking transferred | Shareholders to whom shares to be issued | Share Entitlement Ratio |
|----|------------------------|--|---|---|
| 1. | Resulting Company 1 | Generation Undertaking of Demerged Company 1 | Shareholders of Demerged Company 1 | 5 fully paid up equity shares of INR 10 each of the Resulting Company 1 (" Generation Undertaking New Equity Shares ") for every 10 equity shares of the Demerged Company 1 held by the shareholders of the Demerged Company 1 |
| 2. | Resulting Company 2 | Retail Undertaking 1 of Demerged Company 1 | Shareholders of Demerged Company 1 | 6 fully paid up equity shares of INR 5 each of the Resulting Company 2 (" Retail Undertaking 1 New Equity Shares ") for every 10 equity shares of the Demerged Company 1 held by the shareholders of the Demerged Company 1 |
| 3. | Resulting Company 3 | IT Undertaking of Demerged Company 1 | Shareholders of Demerged Company 1 | 2 fully paid up equity shares of INR 10 each of the Resulting Company 3 (" IT Undertaking New Equity Shares ") for every 10 equity shares of the Demerged Company 1 held by the shareholders of the Demerged Company 1 |
| 4. | Resulting Company 2 | Retail Undertaking 2 of Demerged Company 2 | Shareholders of Demerged Company 2 | 5,00,000 fully paid up preference shares of INR 100 each of Resulting Company 2 (" Retail Undertaking 2 New Preference Shares ") for all equity shares of the Demerged Company 2 held by the Demerged Company 1 |

- (xiv) The equity shares to be issued and allotted by the respective Resulting Company, as aforesaid, shall be subject to the provisions of its memorandum and articles of association and shall rank *pari passu* in all respects with any existing equity shares of the respective Resulting Company, as the case may be, after the Effective Date including with respect to dividend, bonus, right shares, voting rights and other corporate benefits attached to the same.
- (xv) In case any shareholder's shareholding in the Demerged Company 1 is such that such shareholder becomes entitled to a fraction of an equity share in a Resulting Company, the Resulting Company shall not issue fractional share certificate to such shareholder but shall consolidate such fractions and round up the aggregate of such fractions to the next whole number and issue and allot the consolidated shares directly to a trustee nominated by the Board of such Resulting Company in that behalf, who shall sell such shares in the market at such price or prices and on such time or times as the trustee may in its sole discretion decide and on such sale, shall pay to such Resulting Company, the net sale proceeds (after deduction of applicable taxes and other expenses incurred), whereupon such Resulting Company shall, subject to withholding tax, if any,

distribute such sale proceeds to the concerned shareholders of the Demerged Company 1 in proportion to their respective fractional entitlements.

- xvi) The equity shares issued shall be issued by the respective Resulting Company in dematerialized form unless otherwise notified in writing by a shareholder of the Demerged Company 1 to such Resulting Company on or before such date as may be determined by the Board of Demerged Company 1. In the event that such notice has not been received by a Resulting Company in respect of any of the shareholders of Demerged Company 1, the equity shares, shall be issued to such shareholders in dematerialized form provided that the shareholders of Demerged Company 1 shall be required to have an account with a depository participant and shall be required to provide details thereof and such other confirmations as may be required. In the event that a Resulting Company has received notice from any shareholder that the equity shares are to be issued in physical form or if any shareholder has not provided the requisite details relating to his/ her/ its account with a depository participant or other confirmations as may be required or if the details furnished by any shareholder do not permit electronic credit of the shares of such Resulting Company, then such Resulting Company shall issue the equity shares in physical form to such shareholder or shareholders.
- (xvii) Each Resulting Company shall apply for listing of its equity shares on the Stock Exchanges in terms of and in compliance of SEBI Circular and other relevant provisions as may be applicable. The equity shares allotted by the respective Resulting Company, pursuant to the Scheme, shall remain frozen in the depository system till listing/ trading permission is given by the designated Stock Exchange. The respective Resulting Company shall enter into such arrangements and give such confirmations and/ or undertakings as may be necessary in accordance with Applicable Law for complying with the formalities of the Stock Exchanges.
- (xviii) The Retail Undertaking 2 New Preference Shares to be issued and allotted by the Resulting Company 2 shall be subject to the provisions of the memorandum and articles of association of Resulting Company 2, and shall rank *pari passu* in all respects with the existing preference shares (if any) of the Resulting Company 2, after the Effective Date including with respect to dividend, bonus, right shares, voting rights and other corporate benefits attached thereto. Such preference shares shall be non-cumulative in nature and be non-convertible. Such preference shares shall, subject to the Articles of Association of Resulting Company 2 and subject to the provisions of the Act, confer on the holders thereof a right to a fixed preferential dividend of 0.01% per annum in priority to the dividend, if any, payable on equity shares subject to deduction of taxes at source, if applicable. Such New preference shares shall not be entitled to participate in any profits in addition to the coupon rate mentioned above. The holder of such preference shares shall have the right to vote in accordance with Section 47 of the Companies Act, 2013. Such preference shares are redeemable at par on the expiry of 20 (twenty) years from the date of allotment thereof, provided that the Resulting Company 2 shall have the right to redeem such preference shares at any time within the tenure of 20 (twenty) years. All payments in respect of redemption of such preference shares shall be made after deducting or withholding taxes or duties as may be applicable. Such preference shares shall not be listed on any recognised stock exchange. In the event of winding up of Resulting Company 2, the holders of such preference shares shall have a right to receive repayment of the capital paid-up and arrears of dividend, whether declared or not, up to the commencement of winding up, in priority to any payment of capital on the equity shares out of the surplus of the Resulting Company 2 but shall not have any further right to participate in the profits or assets of the Resulting Company 2.

- xix) The equity shares of the Demerged Company 1/ Transferee Company 1 includes 10,732 equity shares represented by 10,732 global depository receipts (“GDRs”) of the Demerged Company 1/ Transferee Company 1 which are outstanding. The respective Resulting Company shall issue to the depository of the Demerged Company 1 in relation to such GDRs, Equity Shares in the ratio specified in sub-paragraph (xiii) above. In this regard, the respective Resulting Company shall also enter into appropriate arrangements with the depository for issuance of GDRs representing such shares and / or deal with the same in the manner detailed in the Scheme.
- (xx) The respective Demerged Company and respective Resulting Company shall account for the demerger of the respective Demerged Undertaking, as aforesaid, in their respective books/ financial statements upon receipt of all relevant/ requisite approvals for the Scheme in accordance with applicable Indian Accounting Standards (Ind-AS) notified under the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time including as provided herein below:
- (a) Accounting Treatment in the books of Demerged Company - The respective Demerged Company shall reduce the carrying value of assets and liabilities pertaining to the respective Demerged Undertaking, transferred to and vested in the respective Resulting Company from the carrying value of assets and liabilities as appearing in its books. Loans and advances, receivables, payables and other dues outstanding between the respective Demerged Company and the respective Resulting Company relating to the respective Demerged Undertaking will stand cancelled and there shall be no further obligation / outstanding in that behalf. The difference, being the excess of carrying value of assets over the carrying value of liabilities of the respective Demerged Undertaking shall be adjusted to the equity of the respective Demerged Company.
- (b) Accounting Treatment in the books of the respective Resulting Company - The respective Resulting Company shall record the assets and liabilities pertaining to the respective Demerged Undertaking, transferred to and vested in it pursuant to the said Scheme at their respective carrying values as appearing in the books of the respective Demerged Company. Loans and advances, receivables, payables and other dues outstanding between the respective Demerged Company and the respective Resulting Company relating to the respective Demerged Undertaking will stand cancelled and there shall be no further obligation / outstanding in that behalf. The respective Resulting Company shall credit to its share capital in its books of account, the aggregate face value of the shares issued by it to the members of the respective Demerged Company in terms of the said Scheme. The difference being the Net Assets transferred from the respective Demerged Company as reduced by the share capital issued after giving effect to inter-company balances, shall be adjusted to Capital Reserve of the respective Resulting Company.
- (f) **Reduction and Reorganisation of Share Capital of the Resulting Companies**
- (i) Upon implementation of the demergers into the respective Resulting Company 1, Resulting Company 2 and Resulting Company 3 and with effect from the Effective Date and upon allotment of shares by the Resulting Company 1, Resulting Company 2 and Resulting Company 3 to the shareholders of the respective Demerged Companies, as aforesaid, the respective entire paid up equity share capital, as on Effective Date, of the Resulting Company 1 (“**Resulting Company 1 Cancelled Shares**”), the Resulting Company 2 (“**Resulting Company 2 Cancelled Shares**”) and the Resulting Company 3 (“**Resulting Company 3 Cancelled Shares**”) shall stand cancelled, extinguished and annulled and the respective paid up equity capital of the Resulting Companies to that effect shall stand cancelled and reduced, which shall be regarded as reduction of the respective equity share capital of the Resulting Company 1, the Resulting Company 2 and the Resulting Company 3, pursuant to Section 66 of the Act

as also any other applicable provisions of the Act.

- (ii) On effecting the reduction, as aforesaid, the share certificates in respect of the Resulting Company 1 Cancelled Shares, the Resulting Company 2 Cancelled Shares and the Resulting Company 3 Cancelled Shares held by their respective holders shall also be deemed to have been cancelled. On the Effective Date, the Resulting Company 1, the Resulting Company 2 and the Resulting Company 3 shall debit their respective share capital account in their books of account with their respective aggregate face value of the Resulting Company 1 Cancelled Shares, the Resulting Company 2 Cancelled Shares and the Resulting Company 3 Cancelled Shares. The respective capital reserve in the books of the Resulting Company 1, the Resulting Company 2 and the Resulting Company 3 shall be increased to the extent of the respective amount of Resulting Company 1 Cancelled Shares, Resulting Company 2 Cancelled Shares and Resulting Company 3 Cancelled Shares. The capital reserve recorded in the books of Resulting Company 1 as per Clause 18.2.4 of the Scheme shall be reorganised and will be recorded in the same manner and proportion as carried out in the books of the Demerged Company 1 in accordance with Clause 18.1.3 of the Scheme.

(g) Reduction and Reorganisation of Share Capital of Demerged Company 1/Transferee Company 1

A. Reduction of face value of Equity Shares of Demerged Company 1

- (i) With effect from the Effective Date and on such Record Date as may be decided by the Demerged Company 1, the issued, subscribed and paid up equity share capital of the Demerged Company 1 shall stand reduced, by reducing the face value of the equity shares, from the present sum of INR 1,32,55,70,430 divided into 13,25,57,043 equity shares of INR 10 each fully paid (for clarity this does not include equity share capital which has been forfeited) to INR 66,27,85,215 divided into 13,25,57,043 equity shares of INR 5 each fully paid;
- (ii) Simultaneously, 2 (two) equity shares of INR 5 each (as reduced in terms of the Scheme), shall be consolidated into 1 (one) fully paid up equity share of INR 10 each. Due to the reduction in capital of the Demerged Company 1 and the aforesaid consolidation, if a shareholder becomes entitled to a fraction of an equity share of the Demerged Company 1, the Demerged Company 1 shall not issue fractional share certificates to such member/ beneficial owner but shall consolidate such fractions and round up the aggregate of such fractions to the next whole number and issue consolidated equity shares to a trustee nominated by the Demerged Company 1 in that behalf, who shall sell such shares and distribute the net sale proceeds (after deduction of the expenses incurred) to the shareholders/ beneficial owners respectively entitled to the same in proportion to their fractional entitlement;
- (iii) The share certificates of the Demerged Company 1 in relation to the equity shares held by its shareholders shall, without any further application, act, instrument or deed, be deemed to have been automatically cancelled pursuant to the said Scheme. After taking into effect the reduction and consolidation of share capital of the Demerged Company 1, and on the basis of shareholdings on the Record Date, either fresh share certificate(s) will be issued to the shareholders of the Demerged Company 1 holding the shares in physical form, or, in case of shareholding in dematerialised form, appropriate number of shares in terms of the said Scheme will automatically be credited to the respective dematerialised accounts of the said shareholders maintained with the depositories;
- (iv) Upon the Scheme coming into effect, the shares forfeited by the Demerged Company 1 being, 62,99,972 equity shares of INR 10 each shall be cancelled under the said Scheme and the amount of INR 65,56,021, collected by the Demerged Company 1 on such forfeited equity shares shall, without any act or deed, be transferred to its capital reserve and consequently, the issued, subscribed and paid-up equity share capital of the Demerged Company 1 shall stand, without

- any act or deed, reduced to such extent. The Demerged Company 1 undertakes to comply with all necessary legal requirements to effect the aforesaid cancellation, transfer and reduction;
- (v) The equity shares of the Demerged Company 1 shall continue to be listed on the Stock Exchanges and the Demerged Company 1 shall make necessary applications to the Stock Exchanges, pursuant to Scheme coming into effect, to note consequential changes due to reduction and reorganisation of share capital of Demerged Company 1;
 - (vi) On the Record Date, the Demerged Company 1 shall debit its share capital account in its books of account with the aggregate of INR 5 multiplied by the equity shares held by the members of Demerged Company 1;
 - (vii) The capital reserve in the books of the Demerged Company 1 shall be increased by aggregate of INR 5 multiplied by the equity shares held by the members of Demerged Company 1;
- B. Utilisation of Securities Premium Account of Transferee Company 1
- (i) Pursuant to Part VI of the Scheme, deficit arising on account of Clause 39 of the said Scheme, the same shall be first adjusted against the capital redemption reserve and then against securities premium account, to the extent available of the Transferee Company 1 and then follow the process as stated in relevant provisions of the said Scheme;
 - (ii) Notwithstanding anything contained under the Act, pursuant to the provisions of Sections 230 to 232 of the Act, the securities premium account of the Transferee Company 1 shall stand reduced to the extent required in accordance with the preceding sub-paragraph without any further act or deed in accordance with provisions of the Scheme;
- (h) The reduction of share capital of the Resulting Companies and reduction of share capital, of the Demerged Company 1/ Transferee Company 1, as aforesaid, shall be effected as an integral part of the said Scheme and none of the said companies shall be required to follow the process under Sections 66 of the Act read with Section 52 of the Act or any other provisions of the Applicable Law separately. The above would not involve either a diminution of liability in respect of unpaid share capital, if any or payment to any shareholder of any unpaid share capital. Notwithstanding the reduction, as aforesaid, none of the Companies shall be required to add “And Reduced” as suffix to their names.
- (i) The Remaining Business and all the assets, investments, liabilities and obligations of the Demerged Companies, shall continue to belong to and be vested in and be managed by them.
- (j) The Transferor Companies, Transferee Companies, Demerged Companies and Resulting Companies shall be entitled to declare and pay dividends, to their respective shareholders in respect of the accounting period ended 31 March 2017 and such future accounting periods consistent with the past practice or in ordinary course of business, whether interim or final. Any other dividend shall be recommended/ declared only by the mutual consent of the concerned Parties. It is clarified that the aforesaid provisions in respect of declaration of dividends (whether interim or final) are enabling provisions only and shall not be deemed to confer any right on any shareholder of the Transferor Companies, Transferee Companies, Demerged Companies and/ or the Resulting Companies to demand or claim or be entitled to any dividends which, subject to the provisions of the said Act, shall be entirely at the discretion of the respective Boards of the Transferor Companies, Transferee Companies, Demerged Companies and/ or the Resulting Companies as the case may be, and subject to approval, if required, of the shareholders of the Transferor Companies, Transferee Companies, Demerged Companies and/ or the Resulting Companies as the case may be.
- (k) With effect from the Appointed Date 1 and the Appointed Date 2, as the case may be, and up to and including the Effective Date :
- (i) the Transferor Companies and the Demerged Companies (with respect to the Demerged Undertakings) shall be deemed to have been carrying on and shall carry on its business and activities and shall be deemed to have held and stood possessed of and shall hold and stand possessed of the assets for and

on account of, and in trust for the respective Transferee Companies and Resulting Companies, as the case may be;

- (ii) all profits or income arising or accruing to the Transferor Companies and Demerged Companies with respect to the Demerged Undertakings and all taxes paid thereon (including but not limited to advance tax, tax deducted at source, minimum alternate tax, dividend distribution tax, securities transaction tax, taxes withheld/ paid in a foreign country, etc.) or losses arising or incurred by the Transferor Companies and Resulting Companies with respect to the Demerged Undertakings shall, for all purposes, be treated as and deemed to be the profits or income, taxes or losses, as the case may be, of the Transferee Companies and Resulting Companies, as the case may be;
- (iii) all loans raised and all liabilities and obligations incurred by the Transferor Companies and Demerged Companies with respect to the Demerged Undertakings after the Appointed Date 1 and Appointed Date 2 (As the case may be) and prior to the Effective Date, shall, subject to the terms of the said Scheme, be deemed to have been raised, used or incurred for and on behalf of the Transferee Companies and Resulting Companies as the case may be and to the extent they are outstanding on the Effective Date, shall also, without any further act or deed be and be deemed to become the debts, liabilities, duties and obligations of the Transferee Companies and the Resulting Companies as the case may be;
- (iv) the Transferor Companies and the Demerged Companies with respect to the Demerged Undertakings shall carry on their business with reasonable diligence and business prudence and in the same manner as it had been doing hitherto, and shall not undertake any additional financial commitments of any nature whatsoever, borrow any amounts or incur any other liabilities or expenditure, issue any additional guarantees, indemnities, letters of comfort or commitment either for themselves or on behalf of its respective affiliates or associates or any third party, or sell, transfer, alienate, charge, mortgage or encumber or deal in any of its properties/assets, except:
 - (a) when the same is expressly provided in the said Scheme; or
 - (b) when the same is in the ordinary course of business as carried on, as on the date of filing of the said Scheme in the Tribunal; or
 - (c) when written consent of the Transferee Companies and/ or Resulting Companies as the case may be has been obtained in this regard;
- (v) The Transferor Companies and the Demerged Companies with respect to Demerged Undertakings shall not alter or substantially expand its business, or undertake (i) any material decision in relation to its business and affairs and operations other than that in the ordinary course of business; (ii) any agreement or transaction (other than an agreement or transaction in the ordinary course of business); and (iii) any new business, or discontinue any existing business or change the capacity of facilities other than that in the ordinary course of business, except with the written concurrence of the Transferee Companies and/ or Resulting Companies as the case may be;
- (vi) The Transferor Company and the Demerged Companies with respect to Demerged Undertakings shall not vary the terms and conditions of employment of any of its employees, except in the ordinary course of business or pursuant to any pre-existing obligation undertaken except with the written concurrence of the Transferee Company.
- (vii) The Transferor Company shall not amend its Memorandum of Association or Articles of Association, except with the written concurrence of the Transferee Company, unless required to be done pursuant to actions between the Appointed Date 1 and Appointed Date 2, as the case may be, and Effective Date expressly permitted under the said Scheme.

- (l) Notwithstanding anything contained in the Scheme, until any property, asset, license, approval, permission, contract, agreement and rights and benefits arising therefrom are transferred, vested, recorded, effected and/ or perfected, in the records of the Appropriate Authority(ies), regulatory bodies or otherwise, in favour of the relevant Resulting Company, the Resulting Company is deemed to be authorized to enjoy the property, asset or the rights and benefits arising from the license, approval, permission, contract or agreement as if it were the owner of the property or asset or as if it were the original party to the license, approval, permission, contract or agreement. It is clarified that till entry is made in the records of the Appropriate Authority(ies) and till such time as may be mutually agreed by the relevant Demerged Company and the Resulting Company, the relevant Demerged Company will continue to hold the property and / or the asset, license, permission, approval as the case may be in trust on behalf of the relevant Resulting Company
- (m) The Transferor Companies shall stand dissolved without winding up consequent to their amalgamation in terms of the Scheme. On and from the Effective Date, the name of the respective Transferor Companies shall be struck off from the records of the concerned RoC.
- (n) Immediately upon the Scheme being effective, the Demerged Company 1 and the Resulting Companies shall enter into shared services agreements as may be necessary, *inter alia* in relation to use by the Resulting Companies of office space, infrastructure facilities, information technology services, security personnel, legal, administrative and other services, etc. of the Demerged Companies on such terms and conditions that may be agreed between the Parties and on payment of consideration on an arm's length basis and which are in the ordinary course of business. Approval of the Scheme by the shareholders of Demerged Company 1 and Resulting Companies under sections 230 to 232 of the Act shall be deemed to have their approval under Section 188 and other applicable provisions of the Act and Regulation 23 and other applicable regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and that no separate approval of the of the Board or audit committee or shareholders shall be required to be sought by the Demerged Company 1 or Resulting Companies.
- (o) Upon the said Scheme becoming effective, the name of: (i) the Resulting Company 1 shall stand changed to 'CESC Generation Limited' or such other name which is available and approved by the RoC; (ii) the Resulting Company 2 shall stand changed to 'Spencer's Retail Limited' or such other name which is available and approved by the RoC; and (iii) the Resulting Company 3 shall stand changed to 'CESC Ventures Limited' or such other name which is available and approved by the RoC, in each case, by simply filing the requisite forms with the Appropriate Authority and no separate act, procedure, instrument, or deed and registration fees shall be required to be followed under the Act. For the purposes of the aforesaid acts and events, the consent of the shareholders of the Resulting Company 1, Resulting Company 2 and Resulting Company 3 to the said Scheme shall be deemed to be sufficient for the purposes of effecting amendments as mentioned in the said Scheme and that no further resolution under Section 13, Section 14 or any other applicable provisions of the Act, would be required to be separately passed, nor any additional fees (including fees and charges to the relevant Registrar of Companies) or stamp duty, shall be payable by the Resulting Company 1, Resulting Company 2 and Resulting Company 3.
- (p) Upon Parts II, VI, VII and VIII of the Scheme becoming effective, the authorised share capital respectively of:
- (i) the Demerged Company 2 will get merged with that of the Resulting Company 2;
 - (ii) Transferor Company 1 and Transferor Company 3 will get merged with that of the Transferee Company 1;
 - (iii) Transferor Company 4 will get merged with that of the Transferee Company 2; and
 - (iv) Transferor Company 5 will get merged with that of the Transferee Company 3.

- (q) The authorised share capital of the Transferee Companies will automatically stand increased to that effect by simply filing the requisite forms with the Appropriate Authority and no separate procedure or instrument or deed or payment of any stamp duty and registration fees shall be required to be followed under the Act.
- (r) The respective Clauses of the memorandum of association of the Resulting Company 2, the Transferee Company 1, the Transferee Company 2 and the Transferee Company 3 shall without any act, instrument or deed be and stand altered, modified and amended accordingly, as provided in the Scheme, pursuant to Sections 13, 14, 61, 64, and other applicable provisions of the Act,. The approval of the members of the Resulting Company 2, the Transferee Company 1, the Transferee Company 2 and the Transferee Company 3 to the said Scheme shall be deemed to be their consent/ approval also to the consequential alteration of their respective memorandum of association in terms of the said Scheme and the Resulting Company 2, the Transferee Company 1, the Transferee Company 2 and the Transferee Company 3 shall not be required to seek separate consent/ approval of their respective shareholders for such alteration of their memorandum of association in terms of the said Scheme, as required under Sections 13, 14, 61, 64, and other applicable provisions of the Act.
- (s) With effect from the Appointed Date 1, and upon the effectiveness of Part VI of the said Scheme, the main object clause of the Memorandum of Association of the Transferee Company 1 shall be deemed to be altered and amended, without any further act or deed, to include the objects as required for the purpose of carrying on the business activities of the Transferor Company 1, Transferor Company 2 and Transferor Company 3, pursuant to the applicable provisions of the Act. New clause 3(6) covering such objects shall be added accordingly in the Memorandum of Association of the Transferee Company 1 as set out in clause 74.1.1 of the Scheme and the Memorandum shall be altered and amended and necessary revisions in numbering of the clauses shall be carried out. The consent/ approval given by the members of the Transferee Company 1 to the said Scheme pursuant to Section 232 of the Act and any other applicable provisions of the Act shall be deemed to be sufficient and no further resolution of members of the Transferee Company 1 as required under the applicable provisions of the Act shall be required to be passed for making such change/ amendment in the Memorandum of Association and Articles of Association of the Transferee Company 1 and filing of the certified copy of the said Scheme as sanctioned by the Tribunal, in terms of Section 230-232 of the Act and any other applicable provisions of the Act, together with the order of the Tribunal and a printed copy of the Memorandum of Association for the purposes of the applicable provisions of the Act and the concerned Registrar of Companies shall register the same and make the necessary alterations in the Memorandum of Association and Articles of Association of the Transferee Company 1 accordingly and shall certify the registration thereof in accordance with the applicable provisions of the Act. The Transferee Company 1 shall file with the concerned Registrar of Companies, all requisite forms and complete the compliance and procedural requirements under the Act, if any.
- (t) The Parties shall dispatch, make and file all applications and petitions under Sections 230 to 232 and other applicable provisions of the Act before the Tribunal, under whose jurisdiction, the registered offices of the respective Parties are situated, for sanction of the said Scheme under the provisions of Applicable Law, and shall apply for such approvals as may be required under Applicable Law and for dissolution of the Transferor Companies without being wound up. Pending the sanction of the Scheme, the parties shall be entitled to apply to any Appropriate Authority, if required, under any Applicable Law for such consents and approvals which the Demerged Companies, Transferor Companies, Resulting Company and Transferee Companies may require to own the assets and/ or liabilities of the Demerged Undertakings or the Transferor Companies, as the case may be, and to carry on the business of the Demerged Undertaking or Transferor Company, as the case may be.
- (u) On behalf of each of the Demerged Companies, the Transferor Companies, the Resulting Companies and the Transferee Companies, the Board of the respective companies acting themselves or through authorized

persons, may consent jointly but not individually, on behalf of all persons concerned, to any modifications or amendments of the said Scheme at any time and for any reason whatsoever, or to any conditions or limitations that the Tribunal or any other Appropriate Authority may deem fit to direct or impose (including change of the Appointed Date 2) or which may otherwise be considered necessary, desirable or appropriate by all of them (i.e. the Boards of the Demerged Companies, the Resulting Companies, the Transferor Companies and the Transferee Companies) and solve all difficulties that may arise for carrying out the said Scheme and do all acts, deeds and things necessary for putting the said Scheme into effect. For the purpose of giving effect to the said Scheme or to any modification thereof the Boards of the Demerged Companies, the Transferor Companies, the Resulting Companies and the Transferee Companies acting themselves or through authorized persons may jointly but not individually, give and are jointly authorised to give such directions including directions for settling any question of doubt or difficulty that may arise and such determination or directions, as the case may be, shall be binding on all parties, in the same manner as if the same were specifically incorporated in the said Scheme.

5. Rationale and benefits of the Scheme

The rationale, circumstances and/or reasons and/or grounds that have necessitated and/or justify the said Scheme of Arrangement and the benefits of the same as perceived by the Boards of Directors of the Applicant Companies, are, inter alia, as follows :-

- (a) The Demerged Company 1 / Transferee Company 1 is the flagship company of the RP-Sanjiv Goenka Group. Pursuant to a scheme of arrangement and amalgamation approved by the Hon'ble High Courts of Calcutta and London, on 1 April 1978, the Demerged Company 1/ Transferee Company 1 took over the undertaking and assets, liabilities, reserves and surplus of The Calcutta Electric Supply Corporation Limited, the erstwhile Sterling Company incorporated in 1897 which supplied electricity to the cities of Kolkata and Howrah and adjoining areas in accordance with the licence. Since 1978, the Demerged Company 1/ Transferee Company 1 has been distributing electricity in the aforementioned areas, being its core business. The Demerged Company 1/ Transferee Company 1 also has electricity generation business, inter alia supplying electricity to the licensed distribution business.
- (b) However, over the course of time, the Demerged Company 1/ Transferee Company 1 has grown into a diversified conglomerate having, through its subsidiaries, interests in various businesses including distribution franchisee business, renewable energy including wind, solar and hydro power stations / projects, retail, business process outsourcing, information technology, real estate and entertainment. While each of the above businesses may be subject to industry specific risks, business cycles and operate inter alia under different market dynamics, they have a significant potential for growth and profitability.
- (c) Given its diversified business, it has become imperative for the Demerged Company 1/ Transferee Company 1 to reorient and reorganize itself in a manner that allows imparting greater focus on each of its businesses. With this repositioning, the Demerged Company 1/ Transferee Company 1 is desirous of enhancing its operational efficiency. It will continue with its distribution business, with the generating stations currently supplying to the licensed distribution business continuing with such supply.
- (d) The Scheme proposes to reorganise and segregate the shareholdings of Demerged Company 1/ Transferee Company 1 in various businesses and thus proposes demerger of Generation Undertaking, Retail Undertaking 1 and IT Undertaking from Demerged Company 1/ Transferee Company 1 and Retail Undertaking 2 from Demerged Company 2 to the Resulting Companies. Further, the Scheme proposes the merger of Transferor Companies with and into Transferee Companies to rationalise and streamline the group structure.
- (e) The proposed restructuring pursuant to the said Scheme is expected, inter alia, to result in following benefits:
 - (i) segregation and unbundling of the generation, distribution, retail and business process outsourcing/ management business of the Demerged Companies into the Resulting Companies and the Transferee

Companies, which will enable enhanced focus on the Demerged Companies and Resulting Companies for exploiting opportunities of each of the said companies;

- (ii) unlocking of value for the shareholders of the Demerged Companies, attracting investors and providing better flexibility in accessing capital, focused strategy and specialisation for sustained growth;
- (iii) further expanding the business of the Resulting Companies into growing markets of India, thereby creating greater value for the shareholders of the Resulting Companies;
- (iv) augmenting the infrastructural capability of the Resulting Companies to effectively meet future challenges in their respective businesses;
- (v) the demerger of the Demerged Undertakings to the Resulting Companies is a strategic fit for serving existing market and for catering to additional volume linked to new consumers;
- (vi) synergies in operational process and logistics alignment leading to economies of scale for the Resulting Companies and creation of sectoral efficiencies and benefitting stakeholders as well as optimization of operation and capital expenditure;
- (vii) enhancing competitive strength, achieving cost optimisation, ensuring benefits through pooling of the financial, managerial and technical resources, personnel capabilities, skills, expertise and technologies of the Resulting Companies and the Demerged Company 1/ Transferee Company 1 thereby significantly contributing to future growth and maximizing shareholders' value; and

The proposed restructuring is in the interest of the shareholders, creditors, employees, and other stakeholders in each of the companies. At the same time, the proposed restructuring does not in any manner undermine and/or prejudice the interests of the consumers of the licensed distribution business of the Demerged Company 1/ Transferee Company 1.

6. Background of the Companies

A. Particulars of the Applicant No.1 (Transferor Company 1)

- i. The applicant No.1, CESC Infrastructure Limited (Transferor Company 1) was incorporated on the 22nd day of February, 2011 under the provisions of the Companies Act, 1956 as a Company limited by shares. The Transferor Company 1 is a company within the meaning of the Companies Act, 2013. The Transferor Company 1, is registered with the Registrar of Companies, West Bengal (hereinafter referred as "ROC") having CIN U70101WB2011PLC159584. Its PAN with the Income Tax Department is AAEC3175D. The email id of the Transferor Company 1 is secretarial@rp-sg.in. During the last five years, there has been no change in the name and registered office of the Transferor Company 1. The Transferor Company 1 is an unlisted Company.
- ii. The main objects of Transferor Company 1 as contained in Clause III of the Memorandum of Association amongst others include carrying on and undertake the business of carrying on in India or elsewhere, singly or in joint venture or association or collaboration or arrangement with one or more individuals/ corporate/non-corporate bodies government/semi government local authorities, the business of generation, accumulation, transmission, distribution and supply of renewable and/ or of non-renewable energy including electricity for the purpose of light, heat, motive power and for all other purpose for which electrical energy can be deployed and to manufacture and deal in all apparatus and things required for or capable of being used in connection with generation, distribution, supply, accumulation and employment of electricity including generation of electrical power by conventional, non-conventional methods including coal, gas lignite, oil, bio-mass, waste, thermal, solar, hydel, wind and tidal waves and engaging in the business of construction, development and investors in real estate for the benefit of its members, customers and general public and in particular of purchase, sale and trading of land/or building and owning, buying, selling, developing, letting, sub-

letting, allotting, transferring, allotment, administering, exchanging, mortgaging, accepting mortgage, renting, leasing, sub-leasing, surrendering, accepting lease tenancy or sub-tenancy, constructing, reconstructing, repairing, decorating, furnishing, maintaining, extending, altering, or demolishing land, building, tenements, blocks, flats, apartments, offices, factories, godowns, garages, building sites, structures, sheds, colonies, complexes, townships, cold storage, warehouse, cinemas, theatres, multiplexes, schools, colleges, hospitals, dispensaries, diagnostic centres, management institutes, computer centres, business and industrial training institutes places of worship, shops, markets, hotels, restaurants, banquet halls, conference halls, holiday resorts, swimming pools, whether indoor or outdoor, indoor outdoor stadiums, pictures galleries, museums, gardens, entertainment parks, power plants stations, roadways, railways, airports, runways, dams, bridges, tunnels, air-conditioning, lighting, heating, telephonic, telegraphic and power supply/distribution works, ropeways, gasworks, culverts, and jetties, clocks, harbors, piers, wharves, canals, and other waterways, waterworks, irrigation works, drainage/sewage system, sanitary and other facilities and construction of every kind and every description through its own agency or through contractors. During the last five years there has been no change in the objects of the Transferor Company 1.

- iii. The Transferor Company 1 is engaged, inter alia, in the business of promoting and supporting entities engaged in infrastructure sector including power. Its two wholly-owned subsidiaries are engaged in generation of thermal power in the states of West Bengal and Maharashtra with an aggregate installed capacity of 1200 MW. The Transferor Company 1 is a wholly owned subsidiary of the Demerged Company 1/ Transferee Company 1.
- iv. The Authorised Share Capital of the Transferor Company 1 is INR 30,00,00,00,000 divided into 3,00,00,00,000 equity shares of INR 10 each. The Issued, Subscribed and Paid up Share Capital of the Transferor Company 1 as on 31st March, 2017 was INR 26,88,05,00,000 divided into 2,68,80,50,000 equity shares of INR 10 each fully paid up. The Transferor Company 1 has since issued and allotted on 15th May 2017 further 21,00,00,000 equity shares of INR 10 each to the Demerged Company 1/ Transferee Company 1 at par against a total share subscription amount of INR.2,10,00,00,000/- which had been already received by the Transferor Company No.1 in the financial year ended 31st March, 2017. Accordingly, the Issued, Subscribed and Paid up Share Capital of the Transferor Company 1 presently is INR 28,98,05,00,000 divided into 2,89,80,50,000 equity shares of INR 10 each fully paid up.
- v. The latest annual accounts of Transferor Company No.1 have been audited for the financial year ended on March 31, 2017. Transferor Company No.1 has since also prepared its financial statements (unaudited) as on June 30, 2017, a copy whereof is included in Annexure “ES-10” attached hereto. The Transferor Company No.1 has not issued any debentures.

Subsequent to the date of the aforesaid financial statements, i.e., 30th June, 2017, there has been no substantial change in the financial position of the Transferor Company 1 excepting those arising or resulting from the usual course of business.

- vi. The details of Directors and Promoters of Transferor Company 1 along with their addresses are mentioned herein below :

| Sl. No. | Name | Category | Address |
|-------------------|--------------------------|----------------------|--|
| Directors: | | | |
| 1. | Mr. Khalil Ahmad Siddiqi | Independent Director | Kalpana-3, 3rd Floor 662, Picnic Garden Road, Kolkata 700039 |

| | | | |
|-------------------|--------------------------|------------------------|---|
| 2. | Mr. Pratip Chaudhuri | Independent Director | H - 1591 Pocket H C. R. Park, New Delhi 110019 |
| 3. | Mr. Dilip Kumar Sen | Non-Executive Director | 29A, Gopi Mohan Dutta Lane, Baghbazar, Kolkata 700003 |
| 4. | Mr. Santanu Bhattacharya | Independent Director | House No 607, Block - O, Flat No - 2B New Alipore, Kolkata 700053 |
| 5. | Mr. Subrata Talukdar | Non-Executive Director | Sivnath Bhavan, Y-35, Gariahat Road, PS- Lake, Kolkata 700029 |
| 6. | Ms. Gargi Chatterjea | Non-Executive Director | Flat 2, P-16 Ashutosh Chowdhury Avenue, Kolkata 700019 |
| 7. | Mr. Rabi Chowdhury | Non-Executive Director | Fl 12C, Devaloke Heights, 142a Raja S.C. Mullick Rd, Kolkata 700092 |
| Promoters: | | | |
| 1. | CESC Limited | Body Corporate | CESC House, Chowringhee Square, Kolkata - 700001 |

- vii. The Abridged Prospectus as provided in Part D of Schedule VIII of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 containing applicable information pertaining to Transferor Company 1 is attached as Annexure “ES-2” hereto.

B. Particulars of the Applicant No.2 (Transferor Company 2/Demerged Company 2)

- i. The applicant No.2, Spencer’s Retail Limited (Transferor Company 2/Demerged Company 2) was incorporated on the 22nd day of November, 2000 under the provisions of the Companies Act, 1956 by the name and style of “Great Wholesale Club Limited” as a Company limited by shares. The Transferor Company 2/Demerged Company 2 is a company within the meaning of the Companies Act, 2013. The name of the Transferor Company 2/Demerged Company 2 was changed to its present one i.e., “Spencer’s Retail Limited” with effect from 14th day of September, 2006. The registered office of the Transferor Company 2/Demerged Company 2 shifted from the State of Tamil Nadu to the West Bengal with effect from 28th day of October, 2010. The Transferor Company 2/Demerged Company 2, is registered with the ROC having CIN U51229WB2000PLC154278. Its PAN with the Income Tax Department is AABCG3443R. The email id of the Transferor Company 2/Demerged Company 2 is secretarial@rp-sg.in. During the last five years, there has been no change in the name and registered office of the Transferor Company 2/Demerged Company 2. The Transferor Company 2/Demerged Company 2 is an unlisted Company.
- ii. The main objects of Transferor Company 2/Demerged Company 2 are contained in Clause III of the Memorandum of Association. In terms of a special resolution passed in the Extraordinary General Meeting of the Transferor Company 2/ Demerged Company 2 held on 28th July, 2014, the object clause contained in its Memorandum of Association was altered by inserting Clause III.A.2(a) after Clause III.A.(2) to cover the business of generating, trading and dealing in electrical energy. Other than insertion of such new clause, there has been no other change in the objects of the Transferor Company 2/ Demerged Company 2 in the last five years. The Main objects of the Transferor Company 2/Demerged Company 2 amongst others include undertaking and carrying on the business of developing and conducting Cash & Carry business in India or such related services without limitation, Hypermarkets and Discount Stores offering wide range of daily house hold goods, groceries, white goods, brown goods, kitchen accessories, Frozen foods, clothing, toiletries/ cosmetics etc. and to open, promote, acquire, run, maintain, manage, supervise, purchase or otherwise, take on lease, supermarket chains and warehousing complexes and to develop and set up all infrastructure facilities

for the above including membership activities and discount facilities for the members holding membership cards, developing and conducting retail business in India or abroad and having regard to the laws applicable in India or in any other relevant jurisdiction, to carry on Food Retailing including Cafeteria services, running bakery and such related retail services without limitation, food stores, Supermarkets, Hypermarkets, Discount Stores and Cash & Carry operations for any class of goods including daily house hold goods, groceries, white goods, brown goods, kitchen accessories, frozen foods, clothing, all types of fast moving consumer items, cosmetics and toilet articles, cleaning and personalized products, food items including frozen foods, soft drinks, mineral water, beverages, fruit juices, sweets, ice creams, confectionery items, dry fruits, essences, flavouring materials, cigarettes, tobacco products, liquor, porcelain wares, herbal products, all kinds of baby care items, fancy goods, handicrafts, travel accessories and plastic wears, interior decoration pieces, durable items of all kind, dairy products of all kinds and Music Retailing offering a range of pre recorded audio Cassettes, Blank Music Cassettes, Vinyl records, compact Discs, Laser Discs, CD ROM's allied software products, music Video's, View CD's, digital Videos, Dry Cell Batteries, Adapters, Head Phones, CD and Music Cassette racks, Music Books, Magazines and all kinds of music items and accessories, carrying on the business of generating, trading and dealing in electrical energy by using solar power generators and/or renewable energy sources, such as wind power, hydro power or other non-conventional energy sources and to distribute directly to consumers or for own use/ consumption or otherwise purchase, sell, trade, import, export or accumulate or otherwise deal in all forms of electrical power and all other forms of energy in all aspects and to plan, promoted, develop, establish distribution networks or systems, trading platforms and to acquire in any manner these networks or systems or trading platforms from power generating companies, Central or State Government undertakings, local authorities or statutory bodies or other persons within India or abroad

- iii. The Transferor Company 2/Demerged Company 2 is engaged, inter alia, in developing and conducting organized retail business and operates 124 multi-brand retail outlets in various cities and towns across the country. The Transferor Company 2 is a wholly owned subsidiary of the Demerged Company 1/ Transferee Company 1.
- iv. The Authorised Share Capital of the Transferor Company 2/Demerged Company 2 as on 31st March, 2017 was Rs.300,00,00,000/- divided into 30,00,00,000 equity shares of INR 10 each. In terms of a special resolution adopted on 16th May, 2017, the Authorised Share Capital of the Transferor Company 2/Demerged Company 2 was increased and presently is INR 1500,00,00,000 divided into 150,00,00,000 equity shares of INR 10 each. The Issued, Subscribed and Paid up Share Capital of the Transferor Company 2/Demerged Company 2 as on 31st March, 2017 was INR 2,96,75,35,850 divided into 29,67,53,585 equity shares of INR 10 each fully paid up. The Transferor Company 2/ Demerged Company 2 has since issued and allotted on 10th July, 2017 further 1,06,56,42,124 equity shares of INR 10 each to the Demerged Company 1/ Transferee Company 1 at a premium of INR 10 per share against a total share subscription amount of INR 21,31,28,42,480/- received by the Transferor Company No.2/ Demerged Company 2 in the current financial year. Accordingly, the Issued, Subscribed and Paid up Share Capital of the Transferor Company 2/ Demerged Company 2 presently is INR 13,62,39,57,090/- divided into 1,36,23,95,709 equity shares of INR 10 each fully paid up.
- v. The latest annual accounts of Transferor Company 2/Demerged Company 2 have been audited for the financial year ended on March 31, 2017. Transferor Company 2/Demerged Company 2 has since also prepared its financial statements (unaudited) as on June 30, 2017, a copy whereof is included in Annexure "ES-10" attached hereto. Transferor Company 2/Demerged Company 2 has not issued any debentures.

Subsequent to the date of the aforesaid financial statements, i.e., 30th June, 2017, there has been no substantial change in the financial position of Transferor Company 2/Demerged Company 2 excepting those arising or resulting from the usual course of business.

- vi. The details of Directors and Promoters of Transferor Company 2/Demerged Company 2 along with their addresses are mentioned herein below :

| Sl. No. | Name | Category | Address |
|--------------------|--------------------------|------------------------|---|
| Directors: | | | |
| 1. | Mr. Rajendra Jha | Non-Executive Director | P-6 Dobson Lane, Howrah 711101 |
| 2. | Mr. Bhanwar Lal Chandak | Non-Executive Director | 81 Southern Avenue, Kolkata 700029 |
| 3. | Mr. Khalil Ahmad Siddiqi | Independent Director | Kalpana-3, 3rd Floor 662, Picnic Garden Road, Kolkata 700039 |
| 4. | Mr. Subhasis Mitra | Non-Executive Director | 19 Kabir Road 2nd Floor, Tollygunge, Kolkata 700026 |
| 5. | Mr. Santanu Bhattacharya | Independent Director | House No 607, Block - O, Flat No 2B New Alipore, Kolkata 700053 |
| 6. | Ms. Gargi Chatterjea | Non-Executive Director | Flat 2, P-16 Ashutosh Chowdhury Avenue, Kolkata 700019 |
| 7. | Mr. Arvind Kumar Vats | Whole-time Director | B-34, L.I.G, D D A Flats, Phase-1 Katwaria Sarai, South West Delhi Delhi 110016 |
| Promoters : | | | |
| 1. | CESC Limited | Body Corporate | CESC House, Chowringhee Square, Kolkata - 700001 |

- vii. The Abridged Prospectus as provided in Part D of Schedule VIII of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 containing applicable information pertaining to Transferor Company 2/Demerged Company 2 is included in Annexure “ES-2” hereto.

C. Particulars of the Applicant No.3 (Transferor Company 3)

- i. The applicant No.3, Music World Retail Limited (Transferor Company 3) was incorporated on the 12th day of March, 2008 under the provisions of the Companies Act, 1956 by the name and style of “Novel Choice Confectioners Retail Limited” as a Company limited by shares. The name of the Transferor Company 3 changed to its present one i.e., “Music World Retail Limited” with effect from 31st day of March, 2009. The Transferor Company 3 is a company within the meaning of the Companies Act, 2013. The Transferor Company 3, is registered with the ROC having CIN U15411WB2008PLC124063. Its PAN with the Income Tax Department is AAFCM9658L. The email id of the Transferor Company 3 is secretarial@rp-sg.in. During the last five years, there has been no change in the name and registered office of the Transferor Company 3. The Transferor Company 3 is an unlisted Company.
- ii. The main objects of Transferor Company 3 as contained in Clause III of the Memorandum of Association amongst others include carrying on and undertake the business of developing and conducting business in India and overseas in the area of Music and Books Retailing offering a range of pre recorded audio

cassettes, blank music cassettes, vinyl records, compact discs, laser discs, CD Roms allied software products, music video, view CDs, DVDs, digital videos, dry cell batteries, adapters, head phones, CD,DVD and music cassettes racks, music books, lifestyle products, books, magazines and all kinds of music products and accessories including online music retailing, memorable and artefacts and to deal in all such music delivery formats that may emerge eventually in future and to set up retail chain of stores on stand alone basis or shop in shop basis and carrying on business of designers, consultants, experts, buyers, sellers, hirers, renters, assemblers, repairers, exporters, importers, distributors, agents and dealers of all devices and records or other contrivances for recording, transmitting and reproducing sounds or visions and to acquire, hold and utilize musical rights of every kind and a range for their commercial or non commercial production in any media and to acquire, sell, lease and/or otherwise deal in every manner with musical rights of every description including copyrights and/or any other rights relating to voice, songs, lyrics musical compositions and other musical performances or whatever nature, whether in writing, musical notations, audio, video or other media. During the last five years there has been no change in the objects of the Transferor Company 3.

- iii. The Transferor Company 3 is engaged, *inter alia*, in the business of organised music retailing stores and selling of music accessories. The Transferor Company 3 is a wholly owned subsidiary of the Transferor Company 2/ Demerged Company 2.
- iv. The Authorised Share Capital of the Transferor Company 3 is INR 6,00,00,000 divided into 60,00,000 equity shares of INR 10 each. The Issued, Subscribed and Paid up Share Capital of the Transferor Company 3 is INR 5,00,00,000 divided into 50,00,000 equity shares of INR 10 each fully paid up.
- v. The latest annual accounts of Transferor Company 3 have been audited for the financial year ended on March 31, 2017. Transferor Company 3 has since also prepared its financial statements (unaudited) as on June 30, 2017, a copy whereof is included in Annexure “ES-10” attached hereto. Transferor Company 3 has not issued any debentures.

Subsequent to the date of the aforesaid financial statements, i.e., 30th June, 2017, there has been no substantial change in the financial position of Transferor Company 3 excepting those arising or resulting from the usual course of business.

- vi. The details of Directors and Promoters of Transferor Company 3 along with their addresses are mentioned herein below :-

| Sl. No. | Name | Category | Address |
|-------------------|---|------------------------|---|
| Directors: | | | |
| 1. | Mr. Sunil Kumar Sanganeria | Non-Executive Director | 1330, Jessore Road, 2nd Floor, Naskar Bagan, Near China Temple Kolkata 700055 |
| 2. | Mr. Rajendra Dey | Non-Executive Director | Somra Balagar Hooghly 712123 |
| 3. | Mr.Gopishetty Ramachandra Murthy Srikanth | Non-Executive Director | 30, 30-276/33, Brindavan Colony, Near Santoshimata Temple, Malkagunj, Rangareddy Hyderabad 500056 |
| Promoters: | | | |
| 1. | Spencer’s Retail Limited | Body Corporate | 1 st Floor, Duncan House, 31 Netaji Subhas Road, Kolkata - 700001 |

- vii. The Abridged Prospectus as provided in Part D of Schedule VIII of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 containing applicable information pertaining to Transferor Company 3 is included in Annexure “ES-2” hereto.

D. Particulars of the Applicant No.4 (Transferor Company 4)

- i. The applicant No.4, Spen Liq Private Limited (Transferor Company 4) was incorporated on the 27th day of October, 1995 under the provisions of the Companies Act, 1956 as a Company limited by shares. The Transferor Company 4 is a company within the meaning of the Companies Act, 2013. The Transferor Company 4, is registered with the ROC having CIN U72900WB1995PTC075089. Its PAN with the Income Tax Department is AAKCS2372L. The email id of the Transferor Company 4 is secretarial@rp-sg.in. During the last five years, there has been no change in the name and registered office of the Transferor Company 4. The Transferor Company 4 is an unlisted Company.
- ii. The main objects of Transferor Company 4 as contained in Clause III of the Memorandum of Association amongst others include carrying on and undertake the business of promoting a business of content management, content mining, knowledge management development of computer software and hardware, data warehousing, database management, data transcription, electronic mailing, voice mailing, BPO Services and other IT enabled services and to carry on the business of Software designing, development customization, implementation, maintenance, testing and benchmarking, designing, developing and dealing in computer software and solutions and to carry on the business of investment and acquisition of IT, BPO and other related business and to acquire, sell, transfer, subscribe for hold and otherwise deal in any shares, bonds, stocks, obligations issued or guaranteed by any company or companies constituted and carrying on business in India or elsewhere and to lend and to carry on the business of call centres, to facilitate and support e-commerce, e-business, e-banking, e-solution another cyber response, customer relationship management, contract centres, telemarketing and message handling services and to develop, maintain and upgrade all kinds and types of software developments and to develop customize information technology solutions for all types of customers situated in any part of the world and to establish and carry on all type of software services including establishment of software, education, training and research centres & to establish and run data processing computer centres and to offer consultancy and other services that are normally offered by data processing computer centres to industrial business and other type of customers and to impart training in electronic data processing and in allied fields. During the last five years there has been no change in the objects of the Transferor Company 4.
- iii. The Transferor Company 4 is engaged, *inter alia*, in the business of promoting and supporting entities engaged in information technology, business process outsourcing and other related business. The Transferor Company 4 is a wholly owned subsidiary of the Demerged Company 1/ Transferee Company 1.
- iv. The Authorised Share Capital of the Transferor Company 4 is INR 5,00,00,00,000 divided into 50,00,00,000 equity shares of INR 10 each. The Issued, Subscribed and Paid up Share Capital of the Transferor Company 4 is INR 4,71,02,80,500 divided into 47,10,28,050 equity shares of INR 10 each fully paid up.
- v. The latest annual accounts of Transferor Company 4 have been audited for the financial year ended on March 31, 2017. Transferor Company 4 has since also prepared its financial statements (unaudited) as on June 30, 2017, a copy whereof is included in Annexure “ES-10” attached hereto. Transferor Company 4 has not issued any debentures.

Subsequent to the date of the aforesaid financial statements, i.e., 30th June, 2017, there has been no substantial change in the financial position of Transferor Company 4 excepting those arising or

resulting from the usual course of business.

- vi. The details of Directors and Promoters of Transferor Company 4 along with their addresses are mentioned herein below :-

| Sl. No. | Name | Category | Address |
|-------------------|--------------------------|------------------------|--|
| Directors: | | | |
| 1. | Mr. Harish Toshniwal | Non-Executive Director | 31, N S Road, 4th Floor RP-Sanjiv Goenka Group, Kolkata 700001 |
| 2. | Mr. Bhaskar Raychaudhuri | Independent Director | 28G, Ramkrishna Samadhi Road, Kolkata 700054 |
| 3. | Mr. Arun Kumar Mukherjee | Non-Executive Director | Chhotabahera Baganpara, Barabahera, Uttarpara, Hooghly 712246 |
| 4. | Ms. Kusum Dadoo | Independent Director | Flat 4B, Abhinandan Building 8, Raja Santosh Road Kolkata 700027 |
| Promoters: | | | |
| 1. | CESC Limited | Body Corporate | CESC House, Chowringhee Square, Kolkata - 700001 |

- vii. The Abridged Prospectus as provided in Part D of Schedule VIII of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 containing applicable information pertaining to Transferor Company 4 is included in Annexure "ES-2" hereto.

E. Particulars of the Applicant No.5 (Transferor Company 5)

- i. The applicant No.5, New Rising Promoters Private Limited (Transferor Company 5) was incorporated on the 23rd day of December, 2010 under the provisions of the Companies Act, 1956 as a Company limited by shares. The Transferor Company 5 is a company within the meaning of the Companies Act, 2013. The Transferor Company 5, is registered with the ROC having CIN U70109WB2010PTC156101. Its PAN with the Income Tax Department is AADCN4741M. The email id of the Transferor Company 5 is secretarial@rp-sg.in. During the last five years, there has been no change in the name and registered office of the Transferor Company 5. The Transferor Company 5 is an unlisted Company.
- ii. The main objects of the Transferor Company 5 are contained in Clause – III of its Memorandum of Association. By way of a special resolution passed in the Extraordinary General Meeting of the Transferor Company 5 held on 1st day of December 2015, the object clause contained in the Memorandum of Association of the Transferor Company 5 was altered by inserting Clause 2 after Clause 1 with effect from 1 day of December 2015 to cover the business of sporting activities of all types. Other than insertion of such new clause, there has been no other change in the objects of the Transferor Company 5 in the last five years. The main objects of the Transferor Company 5 amongst others include carrying on and undertake the business of constructing creating, operating, developing, improving, altering, maintaining all types of infrastructural facilities including relating facilities in township project such as road, ropeways, dams, highway projects, bridges, hotels, health and medicine, education, sports, amusement parts, township development including housing complexes, commercial complexes, multiplexes, earth work, drains sewerage etc., industrial structure and providing necessary equipments and facilities either on its own or through private sector participation, joint venture etc., or such other facilities as may be required for attaining the object and to acquire buy, purchase, exchange, hire or otherwise develop or operate land, building, any estate of interest in and hereditaments of any tenure or description including software Technology Park,

computer integrated towners, buildings, infrastructural facilities provides for information technology, software, telecommunication electronics and other allied services and any estate or interest therein, any right over or connected with land and buildings so situated and construct, develop or to turn the same to account as may seem expedient and in particular by preparing building sites, flats, houses, apartments, commercial complexes by constructing, reconstructing, altering, improving, decorating, furnishing and maintaining offices rooms, flats, houses, restaurants, markets, shops, workshops, mills, factories, warehouses, cold storage, wharves, godowns, hotels, hostels, gardens, swimming pools, playgrounds, building, stadium, arena, gymnasium, golf course, shooting range etc. otherwise deal with or disposing of the same and to manage land, building, and other properties & facilities whether belonging to the Company or not and to collect rents, income and profits and to supply to tenants occupiers visitors & consumers refreshments, attendance, light, waiting rooms, reading rooms, meeting rooms, electric and other conveniences commonly provided in flats, suites and residential and business units and to act as architects, consultants, designers, developers, builders, contractors, estate agents merchants and dealers in building requisites and materials or to purchase, sell rent lease or licence to any persons freehold or other house property, buildings or lands or any share of interest therein, and to transact on commission or otherwise the general business or land agents and to undertake consultancy in the sphere of real estate & construction and engaging or carrying on the business of sporting activities of all types including organizing, purchasing and owning teams, clubs and the organizations to participate in all sorts of sporting activities, games, physical competitions, tournaments and any events of similar nature either directly or through collaboration with other associates through participation in any bidding process or otherwise and to promote, sponsor, organize and to manage various events, competitions, tournaments etc. related to sports and games of any nature and build up necessary infrastructures for the above. During the last five years there has been no change in the objects of the Transferor Company 4.

- iii. The Transferor Company 5 is engaged, *inter alia*, in the business of undertaking sports and related activities in various forms including grooming budding youngsters. It currently owns a franchisee cricket team in the Indian Premier League, franchisee right for which will expire on 30 September 2017. The Transferor Company 5 is a wholly owned subsidiary of the Transferee Company 3.
- iv. The Authorised Share Capital of the Transferor Company 5 is INR 3,00,00,000 divided into 30,00,000 equity shares of INR 10 each. The Issued, Subscribed and Paid up Share Capital of the Transferor Company 5 as on 31st March, 2017 was INR 1,00,000 divided into 10,000 equity shares of INR 10 each fully paid up. The Transferor Company 5 has since issued and allotted on 15 May, 2017 further 25,00,000 equity shares of INR 10 each to Transferee Company 3 at par against a total share subscription amount of INR 2,50,00,000 received by the Transferor Company No.5 in the current financial year. Accordingly, the Issued, Subscribed and Paid up Share Capital of the Transferor Company 5 presently is INR 2,51,00,000 divided into 25,10,000 equity shares of INR 10 each fully paid up.
- v. The latest annual accounts of Transferor Company 5 have been audited for the financial year ended on March 31, 2017. Transferor Company 5 has since also prepared its financial statements (unaudited) as on June 30, 2017, a copy whereof is included in Annexure "ES-10" attached hereto. Transferor Company 5 has not issued any debentures.

Subsequent to the date of the aforesaid financial statements, i.e., 30th June, 2017, there has been no substantial change in the financial position of Transferor Company 5 excepting those arising or resulting from the usual course of business.

- vi. The details of Directors and Promoters of Transferor Company 5 along with their addresses are mentioned herein below :-

| Sl. No. | Name | Category | Address |
|--------------------|-----------------------------|------------------------|--|
| Directors : | | | |
| 1. | Mr. Subhrangshu Chakrabarti | Non-Executive Director | AD 66, Salt Lake Sector - I Kolkata 700064 |
| 2. | Mr. Subhasis Mitra | Non-Executive Director | 19 Kabir Road 2nd Floor, Tollygunge, Kolkata 700026 |
| 3. | Mr. Subrata Talukdar | Non-Executive Director | Sivnath Bhavan, Y-35, Gariahat Road Ps- Lake, Kolkata 700029 |
| 4. | Mr. Joyneel Mukherjee | Non-Executive Director | 62, Sodepore, First Lane PO- Haridevpore, PS- Thakurpukur Kolkata 700082 |
| Promoters : | | | |
| 1. | Crescent Power Limited | Body Corporate | 6, Church Lane, 1st Floor, Kolkata - 700001 |

- vii. The Abridged Prospectus as provided in Part D of Schedule VIII of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 containing applicable information pertaining to Transferor Company 5 is included in Annexure “ES-2” hereto.

F. Particulars of the Applicant No.6 (Demerged Company 1/Transferee Company 1)

- i. The applicant No.6, CESC Limited (Demerged Company 1/ Transferee Company 1) was incorporated on the 28th day of March, 1978 under the provisions of the Companies Act, 1956 as a Company limited by shares. The Demerged Company 1/ Transferee Company 1 is a company within the meaning of the Companies Act, 2013. The Demerged Company 1/ Transferee Company 1, is registered with the ROC having CIN L31901WB1978PLC031411. Its PAN with the Income Tax Department is AABCC2903N. The email id of the Demerged Company 1/ Transferee Company 1 is secretarial@rp-sg.in. During the last five years, there has been no change in the name and registered office of the Demerged Company 1/ Transferee Company 1. The Demerged Company 1/ Transferee Company 1 is listed on the BSE Limited (BSE), National Stock Exchange of India Limited (NSE) and The Calcutta Stock Exchange Limited (CSE). The GDRs of the Demerged Company 1/Transferee Company 1 are listed on the Luxembourg Stock Exchange.
- ii. The main objects of Demerged Company 1/ Transferee Company 1 as contained in Clause III of the Memorandum of Association amongst others include carrying on and undertake the business of an electric light and power company in all its branches, and the business of electrical engineers, electricians, mechanical engineers, and to generate, accumulate, distribute and supply electricity for the process of light, heat, motive power, and for all other purposes for which electric energy can be employed, and to manufacture and deal in all apparatus and things required for, or capable of being used in connection with the generation, distribution, supply, accumulation, and employment of electricity, including in the term electricity all power that may be directly or indirectly derived therefrom, or may be incidentally hereafter discovered in dealing with electricity and carrying on the business of Consultants and Advisers in relation to the business aforementioned, acquire concessions or licenses granted by and to enter into contracts with, the Government of India or the Government of any State in India or any Municipal or Local Authority, company or person, for the construction

and maintenance of any electric installation for the production, transmission or sue of electric power for lighting, heating, signalling, telephonic or traction, water pumping and distribution thereof or motive purposes, including the application thereof to railways, tramcars, omnibuses, carriages, ships, conveyances and objects, or any other purpose, constructing, lay down, establish, fix, and carry out all necessary buildings, works, machinery, mains, cables, wires, lines, accumulators, lamps and appliances, and to generate, accumulate, distribute, and supply electricity, and to light streets, markets, buildings and places, both public and private and processing, make marketable, use, sell and dispose of ash or any other material produced as a result of the generation of electricity and to prepare, manufacture, sell and deal in any products capable of being produced from such ash or such other materials. During the last five years there has been no change in the objects of the Demerged Company 1/ Transferee Company 1.

- iii. The Demerged Company 1/ Transferee Company 1 is engaged, *inter alia*, in the business of distribution of electricity and in supplying power to about 3 million customers in its licensed area of about 567 sq. km. covering specified areas of Kolkata, Howrah, Hooghly, North 24 Parganas and South 24 Parganas as demarcated in the distribution licence. It also has generation business and interests, through its subsidiaries, in various businesses including retail, business process outsourcing, information technology, real estate, entertainment etc. The Transferor Companies (other than the Transferor Company 5), the Resulting Companies and the Demerged Company 2 are wholly owned subsidiaries of the Demerged Company 1/ Transferee Company 1. The Transferor Company 5 and the Transferee Company 3 are subsidiaries of the Demerged Company 1/ Transferee Company 1.
- iv. The Authorised Share Capital of the Demerged Company 1/ Transferee Company 1 is INR 1,50,00,00,000 divided into 15,00,00,000 equity shares of INR 10 each. The Issued, Share Capital of the Demerged Company 1/ Transferee Company 1 is INR 1,38,85,70,150 divided into 13,88,57,015 equity shares of INR 10 each. The Subscribed and Paid up Share Capital of the Demerged Company 1/ Transferee Company 1 is INR 1,32,55,70,430 (excluding paid up amount of INR 65,56,021 for 62,99,972 forfeited shares) divided into 13,25,57,043 equity shares of INR 10 each fully paid up. The said 13,25,57,043 equity shares of the Demerged Company 1/ Transferee Company 1 includes 10,732 equity shares represented by 10,732 global depository receipts (“GDRs”) of the Demerged Company 1/ Transferee Company 1 which were outstanding as on 18 May 2017. Such 10,732 equity shares represented by the said GDRs constitute 0.008% of the total Subscribed and Paid up Share Capital of the Demerged Company 1/ Transferee Company 1.
- v. The latest annual accounts of Demerged Company 1/ Transferee Company 1 have been audited for the financial year ended on March 31, 2017. The Demerged Company 1/ Transferee Company 1, being a listed Company, has published its financial results for the quarter ended on 30 June, 2017 in accordance with the listing agreements with the Stock Exchanges, . The Demerged Company 1/ Transferee Company 1 has since also prepared its financial statements (unaudited) as on June 30, 2017, a copy whereof is included in Annexure “ES-10” attached hereto. Demerged Company 1/ Transferee Company 1 has not issued any debentures.

Subsequent to the date of the aforesaid financial statements, i.e., 30th June, 2017, there has been no substantial change in the financial position of Demerged Company 1/ Transferee Company 1 excepting those arising or resulting from the usual course of business.
- vi. The details of Directors and Promoters of Demerged Company 1/ Transferee Company 1 (Applicant No. 6) along with their addresses are mentioned herein below:-

| Sl. No. | Name | Category | Address |
|--------------------|-------------------------------------|--|--|
| Directors: | | | |
| 1. | Mr. Sanjiv Goenka | Non Executive Non Independent Chairman | 19 Belvedere Road, Kolkata - 700027 |
| 2. | Mr. Pradip Kumar Khaitan | Independent Director | B-103, Rai Enclave 7/1A, Sunny Park, Kolkata - 700019 |
| 3. | Mr. Brij Mohan Khaitan | Independent Director | 10 Queens Park, Ballygunge, Kolkata - 700019 |
| 4. | Mr. Chandra Kumar Dhanuka | Independent Director | 14B, Dr. U.N.Brahmachary Street, Kolkata - 700017 |
| 5. | Mr. Kalaikuruchi Jairaj | Independent Director | No. 32, 5th Cross, 16th Main, BTM Layout, 2nd Stage Bangalore 560076 |
| 6. | Mr. Pratip Chaudhuri | Independent Director | H - 1591 Pocket H C. R. Park, New Delhi 110019 |
| 7. | Ms. Rekha Sethi | Independent Director | 32 Uday Park, New Delhi - 110049 |
| 8. | Mr. Aniruddha Basu | Managing Director | 56/7, M.N. Sen Lane Kolkata - 700 050 |
| Promoters : | | | |
| 1. | Mr. Sanjiv Goenka | Individual | 19 Belvedere Road, Kolkata - 700027 |
| 2. | Mrs. Preeti Goenka | Individual | 19 Belvedere Road, Kolkata - 700027 |
| 3. | Ms. Avarna Goenka | Individual | 19 Belvedere Road, Kolkata - 700027 |
| 4. | Rainbow Investments Limited | Body Corporate | Duncan House 31, Netaji Subhas Road, Kolkata 700001 |
| 5. | STEL Holdings Limited | Body Corporate | 24/1624 Bristow Roadwillingdon Island Ernakulam, Ernakulam 682003 |
| 6. | Goodluck Dealcom Private Limited | Body Corporate | 31, Netaji Subhas Road, Kolkata-700001 |
| 7. | Saregama India Limited | Body Corporate | 33, Jessore Road, Dum Dum, Kolkata 700028 |
| 8. | Integrated Coal Mining Limited | Body Corporate | CESC House, Chowringhee Square, Kolkata - 700001 |
| 9. | Kolkata Metro Networks Limited | Body Corporate | 33, Jessore Road, Dum Dum, Kolkata 700028 |

| Sl. No. | Name | Category | Address |
|---------|-----------------------------------|----------------|---|
| 10. | Castor Investments Limited | Body Corporate | 31, Netaji Subhas Road, Kolkata-700001 |
| 11. | Dotex Merchandise Private Limited | Body Corporate | 31, Netaji Subhas Road, Kolkata-700001 |

G. Particulars of the Applicant No.7 (Resulting Company 1)

- i. The applicant No.7, Haldia Energy Limited (Resulting Company 1) was incorporated on the 29th day of November, 1994 under the provisions of the Companies Act, 1956 by the name and style of “RPG Norwest Mine Services Private Limited” as a Company limited by shares. The name of the Resulting Company 1 was changed to “Haldia Energy Private Limited” with effect from 20 December, 2006 and subsequently converted to “Haldia Energy Limited” with effect from 31 day of January, 2007. The Resulting Company 1 is a Company within the meaning of the Companies Act, 2013. The Resulting Company 1, is registered with the ROC having CIN U74210WB1994PLC066154. Its PAN with the Income Tax Department is AABCR2530A. The email id of the Resulting Company 1 is secretarial@rp-sg.in. During the last five years, there has been no change in the name and registered office of the Resulting Company 1. The Resulting Company 1 is an unlisted Company.
- ii. The main objects of Resulting Company 1 as contained in Clause III of the Memorandum of Association amongst others include carrying on and undertake the business of of and undertake all connected functions of an electric light and power company and to generate electric energy from various grades/types/kinds of coal, lignite, gas oil, petroleum, hydrocarbons, water, seam, heat, sunlight, wind or from any other conventional or non-conventional source and to generally generate, develop, acquire by bulk purchase, accumulate, transmit, distribute, supply, trade, import, export or otherwise deal in all forms of electrical energy for the purpose of light, heat, motive power and for all purposes for which electric energy can be employed and for such purpose to construct, lay down, establish, fix and carry out power stations and plants, cables, wires, lines, accumulators, lamps, appliances and works of every kind and description and to process, prepare, manufacture, use, sell and deal in all materials produced as a result of the generation of electricity or capable of being produced as a result of the generation of electricity or capable of being produced from such materials and to carry on the business of Consultants and Advisers in relation to the business aforementioned. During the last five years there has been no change in the objects of the Resulting Company 1.
- iii. The Resulting Company 1 is engaged, *inter alia*, in the business of generation of electricity and currently owns a 2 x 300 MW thermal power station in the state of West Bengal. The Resulting Company 1 is a wholly owned subsidiary of the Transferor Company 1.
- iv. The Authorised Share Capital of the Resulting Company 1 is INR 12,50,00,00,000 divided into 1,25,00,00,000 equity shares of INR 10 each. The Issued, Subscribed and Paid up Share Capital of the Resulting Company 1 is INR 12,03,44,10,490 divided into 1,20,34,41,049 equity shares of INR 10 each fully paid up.
- v. The latest annual accounts of Resulting Company 1 have been audited for the financial year ended on March 31, 2017. Resulting Company 1 has since also prepared its financial statements (unaudited) as on March 31, 2017, a copy whereof is included in Annexure “ES-10” attached hereto. Resulting Company 1 has not issued any debentures.

Subsequent to the date of the aforesaid financial statements, i.e., 30th June, 2017, there has been no substantial change in the financial position of Resulting Company 1 excepting those arising or resulting from the usual course of business.

- vi. The details of Directors and Promoters of Resulting Company 1 along with their addresses are mentioned herein below :-

| Sl. No. | Name | Category | Address |
|--------------------|-----------------------------|------------------------|---|
| Directors : | | | |
| 1. | Rajendra Jha | Non-Executive Director | P-6 Dobson Lane Howrah 711101 |
| 2. | Probir Kumar Bose | Non-Executive Director | Niharika, Flat No-901 17/1C, Alipore Road, Kolkata 700027 |
| 3. | Bhaskar Raychaudhuri | Independent Director | 28G, Ramkrishna Samadhi Road Kolkata 700054 |
| 4. | Subrata Talukdar | Non-Executive Director | Sivnath Bhavan, Y-35, Gariahat Road PS- Lake, Kolkata 700029 |
| 5. | Santanu Bhattacharya | Independent Director | House No 607, Block - O, Flat No 2B New Alipore, Kolkata 700053 |
| 6. | Maitrayee Sen | Non-Executive Director | 1/1 (N) Upen Banerjee Rd Bl-1, 5th Fr, FL-C Kolkata 700060 |
| 7. | Rabi Chowdhury | Managing Director | Fl 12C, Devaloke Heights, 142A Raja S.C.Mullick Rd, Kolkata 700092 |
| 8. | Rekha Sethi | Independent Director | 32 Uday Park, New Delhi - 110049 |
| 9. | Jayanta Chakrabarty | Non-Executive Director | Calcutta Greens Phase 1 1050/2 Survey Park, HIG A1/2/8, Kolkata 700075 |
| Promoters : | | | |
| 1. | CESC Infrastructure Limited | Body Corporate | CESC House, Chowringhee Square, Kolkata - 700001 |

- vii. The Abridged Prospectus as provided in Part D of Schedule VIII of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 containing applicable information pertaining to Resulting Company 1 is included in Annexure "ES-2" hereto.

H. Particulars of the Applicant No.8 (Resulting Company 2)

- i. The applicant No.8, RP-SG Retail Limited (Resulting Company 2) was incorporated on the 8th day of February, 2017 under the provisions of the Companies Act, 2013 as a Company limited by shares. The Resulting Company 2, is registered with the ROC having CIN U74999WB2017PLC219355. Its PAN with the Income Tax Department is AAICR1034J. The email id of the Resulting Company 2 is secretarial@rp-sg.in. There has been no change in the name and registered office of the Resulting Company 2 since its incorporation. The Resulting Company 2 is an unlisted Company.
- ii. The main objects of Resulting Company 2 as contained in Clause III of the Memorandum of Association amongst others include carrying on and undertake the business of developing and conducting Cash & Carry business in India or such related services without limitation, Hypermarkets and Discount Stores offering wide range of daily house hold goods, groceries, white goods, brown goods, kitchen accessories, Frozen foods, clothing, toiletries/cosmetics etc., and to open, promote, acquire, run, maintain, manage, supervise, purchase or otherwise, take on lease, supermarket chains and warehousing complexes and to develop and set up all infrastructure facilities for the above including membership activities

and discount facilities for the members holding membership cards. To develop and conduct retail business in India or abroad and having regard to the laws applicable in India or in any other relevant jurisdiction, to carry on Food Retailing including Cafeteria services, running bakery and such related retail services without limitation, food stores, Supermarkets, Hypermarkets, Discount Stores and Cash & Carry operations for any class of goods including daily house hold goods, groceries, white goods, brown goods, kitchen accessories, frozen foods, clothing, all types of fast moving consumer items, cosmetics and toilet articles, cleaning and personalized products, food items including frozen foods, soft drinks, mineral water, beverages, fruit juices, sweets, ice creams, confectionery items, dry fruits, essences, flavouring materials, cigarettes, tobacco products, liquor, porcelain wares, herbal products, all kinds of baby care items, fancy goods, handicrafts, travel accessories and plastic wears, interior decoration pieces, durable items of all kind, dairy products of all kinds and Music Retailing offering a range of pre recorded audio Cassettes, Blank Music Cassettes, Vinyl records, compact Discs, Laser Discs, CD ROM's allied software products, music Video's, View CD's, digital Videos, Dry Cell Batteries, Adapters, Head Phones, CD and Music Cassette racks, Music Books, Magazines and all kinds of music items and accessories and carrying on the business of designers, consultants, experts, buyers, sellers, renters, assemblers, repairers, exporters, importers, distributors, agents and dealers of all devices and records or other contrivances for recording, transmitting and reproducing sounds or vision and to acquire, hold and utilize musical rights of every kind and arrange for their commercial and non-commercial production in any media and to acquire, sell, lease and/or otherwise deal in every manner with musical rights of every description including copyrights and/or other rights relating to voice, songs, lyrics, musical compositions and other musical performances of whatever nature, whether in writing, musical notations, audio, video or other media. To carry on in India or elsewhere the business to manufacture, or render value added services including import to export, forward market and supply and to act as agent, broker, consultant, collaborator, stockists, liaison, middleman, or otherwise to deal in all types of fast moving consumer items, groceries, cosmetics and toilet articles, cleaning and personalised products, good items including frozen foods, edible oils, fruits, vegetables, processed foods, soft drinks, mineral water, beverages, fruit juices, sweets, ice creams, confectionery items, dry fruits, essences, flavouring materials, cigarettes, tobacco products, liquor, porcelain wares, herbal products, all kinds of baby care items, fancy goods, handicrafts, travel accessories and plastic wears, interior decoration pieces, durable items of all kinds and carry on trading through web stores by way of e-commerce for any class of goods including Electronic Business (e-business), Electronic Mail (e-mail), internet and other allied business and also to appoint franchisees for all wholesale/retail services for all kinds of products mentioned in sub-clauses 1 and 2 above and for the business of retailing over the Internet including the facilitation of receiving orders for products and goods and their delivery and for this purpose develop or engage services of consultants for the development of appropriate software for receiving orders, delivery and otherwise conducting the business of e-commerce. To carry on the business of Importers or Exporters, Traders or Agents of consumer durables, Groceries, Personal products, Jewellery, Optical goods, Novelties and any other consumer Products or other products and to undertake Sales Promotion Campaign and Advertisement Services relating to the various products mentioned in sub-clauses 1 and 2 above either directly or through agents for consideration and offering value added services by entering into concessionaire agreements with people offering specialized products and services so as to retail their products through food stores, supermarkets, music retail stores and hypermarkets and to provide customer services through food courts, entertainment complex, beauty parlours, gymnasium, kids part etc. To carry on the business of manufacturers, dealers, importers of house hold goods, groceries, white goods, brown goods, kitchen accessories, frozen foods, clothing, all types of fast moving consumer items, cosmetics and toilet articles, cleaning and personalized products, food items including frozen foods, soft drinks, mineral water, beverages, fruit juices, sweets, ice creams, confectionery items, dry fruits, essences, flavouring

materials, cigarettes, tobacco products, liquor, porcelain wares, herbal products, all kinds of baby care items, fancy goods, handicrafts, travel accessories and plastic wears. Since its incorporation, there has been no change in the objects of the Resulting Company 2.

- iii. The Resulting Company 2 has been incorporated with an objective to engage, inter alia, in developing, conducting, investing and promoting organized retail. The Resulting Company 2 is a wholly owned subsidiary of the Demerged Company 1/ Transferee Company 1.
- iv. The Authorised Share Capital of the Resulting Company 2 is INR 5,00,000 divided into 50,000 equity shares of INR 10 each. The Issued, Subscribed and Paid up Share Capital of the Resulting Company 2 is INR 5,00,000 divided into 50,000 equity shares of INR 10 each fully paid up.
- v. The Resulting Company 2 has prepared and drawn up its interim financial statements for the period from 8 February 2017 to 15 May 2017. Resulting Company 2 has since also prepared its financial statements (unaudited) as on June 30, 2017, a copy whereof is included in Annexure “ES-10” attached hereto. Resulting Company 2 has not issued any debentures.

Subsequent to the date of the aforesaid financial statements, i.e., 30th June, 2017, there has been no substantial change in the financial position of Resulting Company 2 excepting those arising or resulting from the usual course of business.

- vi. The details of Directors and Promoters of Resulting Company 2 along with their addresses are mentioned herein below:-

| Sl. No. | Name | Category | Address |
|-------------------|-------------------|------------------------|---|
| Directors: | | | |
| 1. | Sunil Bhandari | Non-Executive Director | HB-292, Sector-III, Salt Lake North 24 Parganas, Kolkata - 700106 |
| 2. | Gautam Ray | Non-Executive Director | FE-517/6, Sector III Salt Lake City Kolkata - 700106 |
| 3. | Rajarshi Banerjee | Non-Executive Director | 29/A Sastitola Road Kolkata 700011 |
| Promoters: | | | |
| 1. | CESC Limited | Body Corporate | CESC House, Chowringhee Square, Kolkata - 700001 |

- vii. The Abridged Prospectus as provided in Part D of Schedule VIII of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 containing applicable information pertaining to Resulting Company 2 is included in Annexure “ES-2” hereto.

I. Particulars of the Applicant No.9 (Resulting Company 3/ Transferee Company 2)

- i. The applicant No.9, RP-SG Business Process Services Limited (Resulting Company 3/Transferee Company 2) was incorporated on the 7th day of February, 2017 under the provisions of the Companies Act, 2013 as a Company limited by shares. The Resulting Company 3/Transferee Company 2, is registered with the ROC having CIN U74999WB2017PLC219318. Its PAN Number with the Income Tax Department is AAICR1474J. The email id of the Resulting Company 3/Transferee Company 2 is secretarial@rp-sg.in. There has been no change in the name and registered office of the Resulting Company 3/Transferee Company 2 since its incorporation. The Resulting Company 3/Transferee Company 2 is an unlisted Company.
- ii. The main objects of Resulting Company 3/Transferee Company 2 as contained in Clause III of the Memorandum of Association amongst others include carrying on and undertake the business of

designing, planning, developing, making, establishing, installing, operating, providing, managing, maintaining, promoting, executing, implementing customer interaction management services, consultancy services, or otherwise deal in, operate and facilitate in any manner the entire range of IT enabled services, web enabled services, value added services including all services related to access, storage, distribution and transmission of internet, web page hosting, web site designing, electronic commerce services in various forms including but not restricted to voice, e-mail, chat and collaborative browsing, data base and data processing services, computer hardware and software systems, and all kinds of communication as are in use or may be developed in future with an intention of moving upstream in the value chain, providing information, undertake marketing of various services either directly or through internet and related media. To gather information, act as a trader, importer, indentor, agent, distributor and to do E-commerce. To perform every act and provide all services relating to advertisement and marketing of various services throughout the world through web sites, on-line shops and other communication media, carrying on the business of collection of data, its classification and storage, dissemination of information including the provision of database services through all kinds of communication network and carrying on the business or branch of a business which this company is authorised to carry on by means or through the agency of any other business organisation in India or abroad and to enter into arrangement with any such company for taking the profits and bearing the losses of any business so carried on or for funding any liabilities or obligations or to make any other business so carried on by the Company, with a power at any time to close any such business either temporarily or permanently and or to appoint Directors of managers or administrators of any such company or business organisation, building, operating, leasing, assembling, importing, buying, selling, repairing, converting, erecting, operating, maintaining, servicing, marketing, letting on hire, transfer and otherwise deal in all types of communication, transmission, switching computer, telecommunication, networking equipments and all types of fibre and other telecommunication cables and other machinery equipments, instruments, parts, components and accessories thereof. Since its incorporation, there has been no change in the objects of the Resulting Company 3/ Transferee Company 2.

- iii. The Resulting Company 3/ Transferee Company 2 has been incorporated with an objective to engage, inter alia, in the business of owning, operating, investing and promoting business in the fields of information technology, business process outsourcing and such other ventures (including, fast moving consumer goods business) as may be identified by the Board. The Resulting Company 3 is a wholly owned subsidiary of the Demerged Company 1/ Transferee Company 1.
- iv. The Authorised Share Capital of the Resulting Company 3/ Transferee Company 2 as on date of its interim balance sheet, i.e as on 15th May, 2017, was INR 5,00,000 divided into 50,000 equity shares of INR 10 each. The Issued, Subscribed and Paid up Share Capital of the Resulting Company 3/ Transferee Company 2 as on the said date was INR 5,00,000 divided into 50,000 equity shares of INR 10 each fully paid up. The Resulting Company 3/ Transferee Company 2 has since increased its Authorised Share Capital to INR 750,00,00,000/- divided into 75,00,00,000 equity shares of INR 10 each and on 10th July, 2017 issued and allotted 57,50,00,000 equity shares of INR 10 each at par against a total share subscription amount of INR 575,00,00,000/- received by the Resulting Company 3/ Transferee Company 2 in the current financial year. Accordingly, the Issued, Subscribed and Paid up Share Capital of the Resulting Company 3/ Transferee Company 2 presently is INR 575,05,00,000/- divided into 57,50,50,000 equity shares of INR 10 each fully paid up.
- v. The Resulting Company 3/ Transferee Company 2 has prepared and drawn up its interim financial statements for the period from 7 February 2017 to 15 May 2017. Resulting Company 3/ Transferee Company 2 has since also prepared its financial statements (unaudited) as on June 30, 2017, a copy whereof is included in Annexure "ES-10" attached hereto. Resulting Company 3/ Transferee Company

2 has not issued any debentures.

Subsequent to the date of the aforesaid financial statements, i.e., 30th June, 2017, there has been no substantial change in the financial position of Resulting Company 3/ Transferee Company 2 excepting those arising or resulting from the usual course of business.

- vi. The details of Directors and Promoters of Resulting Company 3/ Transferee Company 2 along with their addresses are mentioned herein below:-

| Sl. No. | Name | Category | Address |
|-------------------|--------------------|------------------------|--|
| Directors: | | | |
| 1. | Rajendra Jha | Non-Executive Director | P-6 Dobson Lane Howrah 711101 |
| 2. | Subhasis Mitra | Non-Executive Director | 19 Kabir Road 2nd Floor, Tollygunge, Kolkata 700026 |
| 3. | Utpal Bhattacharya | Non-Executive Director | AE 525 Salt Lake Kolkata 700064 |
| Promoters: | | | |
| 1. | CESC Limited | Body Corporate | CESC House, Chowringhee Square, Kolkata - 700001 |

- vii. The Abridged Prospectus as provided in Part D of Schedule VIII of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 containing applicable information pertaining to Resulting Company 3/ Transferee Company 2 is included in Annexure “ES-2” hereto.

J. Particulars of the Applicant No.10 (Transferee Company 3)

- i. The applicant No.10, Crescent Power Limited (Transferee Company 3) was incorporated on the 27th day of September, 2004 under the provisions of the Companies Act, 1956 as a private Company limited by shares by the name and style of “Crescent Power Private Limited”. With effect from 30th day of March, 2005, the said Transferee Company 3 converted to its present one i.e., “Crescent Power Limited”. The Transferee Company 3, is registered with the ROC having CIN U70101WB2004PLC099945. Its PAN Number with the Income Tax Department is AACCC4859L. The email id of the Transferee Company 3 is secretarial@rp-sg.in. During the last five years, there has been no change in the name and registered office of the Transferee Company 3. The Transferee Company 3 is an unlisted Company.
- ii. The main objects of the Transferee Company 3 are contained in Clause – III of its Memorandum of Association. During the last five years, other than addition of new object clause III(A)5 in the Memorandum of Association of the Transferee Company No.3 in terms of special resolution adopted on 14th August 2017, there has been no change in the objects of the Resulting Company 3. The said new clause authorizes the Transferee Company 3 to undertake and carry on business of sports and related activities in various forms including grooming budding youngsters. The main objects of the Transferee Company 3 amongst others include carrying on and undertake the business of of an electric light and power company and to generate electric energy from various grades/types/kinds of coal, lignite, gas, oil petroleum, diesel, hydrocarbons, water, steam, heat, sunlight, wind or from any other source and to generate, develop, acquire by bulk purchase, accumulate, transmit, sell, distribute and supply electricity for the purpose of light, heat, motive power and for all purposes for which electric energy can be employed and to construct, lay down, establish, acquire, fix and carry out power stations and plants, cables, wires, lines, accumulators, lamps, appliances and works capable of being used in connection with the generation, distribution, supply, accumulation and employment of electricity, including in the term electricity all power that may be directly or indirectly derived therefrom or may

be discovered in dealing with electricity and to process, prepare, manufacture, use, sell and deal in all materials produced as a result of generation of electricity or capable of being produced from such materials, carrying on business as general engineers, mechanical engineers, electrical engineers, electronic engineers, illumination engineers, power engineers, hydraulic engineers either alone or jointly with other companies or persons, power plants, generating stations, power distribution and transmission centres and lines and works of all descriptions including plants, factories, mills mines, refineries, ports, wharves, docks, piers, railways, tramways, waterways, pipelines, roads, bridges, stations, warehouses, gas works, electric works, water works, water treatment plants, drainage and sewage works and buildings of every description and to undertake turnkey projects of every description, carrying on the business of manufacturing, assembling, repairing, converting, buying, selling, exchanging, altering, importing, exporting, hiring, letting on hire, distributing or dealing in all types of machines, engines, boilers, turbines, pumps, compressors, dynamos, generators, motors, presses, meters, gauges, monitoring equipment, valves, steam trap and strainers, heat exchangers, gears, drills and other tools, implements, instruments, hardware, appliances, engineering goods, electrical goods, electronics, control panels, cables, wires, ferrous and non-ferrous metals and metal products, foundry and factory supplies, mill supplies, apparatus and things and those required for or capable of being used in connection with the generation, distribution, apply, accumulation and employment of electricity, industrial articles of all kinds and description and for all types of applications and industrial vehicles of all kinds and all components parts, accessories, equipment and apparatus for use in connections therewith, acting as engineering, technical and management consultants and to advise and assist on all aspects of corporate, commercial and industrial management or activity and specially in relation to or connected with power plants, generating stations, distribution and transmission centres and lines and to make evaluations, studies, projects reports, forecasts, recommendations, analysis and surveys and to give expert advice and suggest ways and means for improving efficiency and utilization and controlling pollution in power plants, generating stations, power distribution centres and lines, factories, mines, trades, plantations, business organisations and industries of all kinds and supply to and to provide, maintain and operation service facilities, conveniences, bureaus and the like for the benefit of any person, company, corporate body, firm, trust association, society or organisation whatsoever and generally to act as service organisation or for providing generally engineering, administrative, secretarial, advisory, commercial and management consultancy, technical, accountancy, quality control, legal and other services to persons, companies, corporate bodies, firms, trusts, associations or organisations whatsoever and to undertake the supervision of any business or organisation and to invest in or acquire interest in companies carrying on the above business and engaging and carrying on the business of sporting activities of all types including organizing, purchasing and owning teams, clubs and other organizations to participate in all sorts of sport of sporting activities, games, physical competitions, tournaments and any events of similar nature either directly or through collaboration with other associates through participation in any bidding process or otherwise and to promote, sponsor, organize and to manage various events, competitions, tournaments etc. related to sports and games of any nature and build up necessary infrastructures for the above.

- iii. The Transferee Company 3 is engaged, inter alia, in the business of generation of electricity and currently owns a 40 MW thermal power station in the state of West Bengal and a 18 MW solar power station in the state of Tamil Nadu. The Transferee Company 3 is a subsidiary of the Demerged Company 1/ Transferee Company 1.
- iv. The Authorised Share Capital of the Transferee Company 3 is INR 80,00,00,000 divided into 8,00,00,000 equity shares of INR 10 each. The Issued, Subscribed and Paid up Share Capital of the Transferee Company 3 is INR 60,00,00,000 divided into 6,00,00,000 equity shares of INR 10 each fully paid up.

- v. The latest annual accounts of Transferee Company 3 have been audited for the financial year ended on March 31, 2017. Transferee Company 3 has since also prepared its financial statements (unaudited) as on June 30, 2017, a copy whereof is included in Annexure “ES-10” attached hereto. Transferee Company 3 has not issued any debentures.

Subsequent to the date of the aforesaid financial statements, i.e., 30th June, 2017, there has been no substantial change in the financial position of Transferee Company 3 excepting those arising or resulting from the usual course of business.

- vi. The details of Directors and Promoters of Transferee Company 3 along with their addresses are mentioned herein below:-

| Sl. No. | Name | Category | Address |
|-------------------|--------------------------------|------------------------|--|
| Directors: | | | |
| 1. | Rajendra Jha | Non-Executive Director | P-6 Dobson Lane Howrah 711101 |
| 2. | Subhasis Mitra | Non-Executive Director | 19 Kabir Road, 2nd Floor, Tollygunge, Kolkata - 700026 |
| 3. | Sunil Bhandari | Non-Executive Director | HB-292, Sector-III, Salt Lake North 24 Parganas Kolkata - 700106 |
| 4. | Bhaskar Raychaudhuri | Independent Director | 28G, Ramkrishna Samadhi Road, Kolkata - 700054 |
| 5. | Subrata Talukdar | Non-Executive Director | Sivnath Bhavan, Y-35, Gariahat Road, PS - Lake, Kolkata - 700029 |
| 6. | Khalil Ahmad Siddiqi | Independent Director | Kalpana-3, 3rd Floor 662, Picnic Garden Road, Kolkata - 700039 |
| Promoters: | | | |
| 1. | CESC Limited | Body Corporate | CESC House, Chowringhee Square, Kolkata – 700001 |
| 2. | Integrated Coal Mining Limited | Body Corporate | CESC House, Chowringhee Square, Kolkata – 700001 |

- vii. The Abridged Prospectus as provided in Part D of Schedule VIII of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 containing applicable information pertaining to Transferee Company 3 is included in Annexure “ES-2” hereto.

7. Board approvals

- i. The Board of Directors of Applicant No.1 have at their Board Meeting held on 22nd May 2017 by resolution passed unanimously approved the Scheme, as detailed below :

| Name of Director | Voted in favor / against / did not participate or vote |
|----------------------|--|
| Khalil Ahmad Siddiqi | Voted in favour |
| Dilip Kumar Sen | Voted in favour |
| Santanu Bhattacharya | Voted in favour |
| Subrata Talukdar | Voted in favour |

| | |
|------------------|--|
| Gargi Chatterjea | Voted in favour |
| Rabi Chowdhury | Voted in favour |
| Pratip Chaudhuri | Was unable to attend and leave of absence was granted to him |

- ii. The Board of Directors of Applicant No.2 have at their Board Meeting held on 22nd May 2017 by resolution passed unanimously approved the Scheme, as detailed below :

| Name of Director | Voted in favor / against / did not participate or vote |
|----------------------|--|
| Rajendra Jha | Voted in favour |
| Bhanwar Lal Chandak | Voted in favour |
| Khalil Ahmad Siddiqi | Voted in favour |
| Subhasis Mitra | Voted in favour |
| Santanu Bhattacharya | Voted in favour |
| Gargi Chatterjea | Voted in favour |
| Arvind Kumar Vats* | N.A. |

* Appointed as a whole-time director w.e.f. 01/07/2017

- iii. The Board of Directors of Applicant No.3 have at their Board Meeting held on 22nd May 2017 by resolution passed unanimously approved the Scheme, as detailed below :

| Name of Director | Voted in favor / against / did not participate or vote |
|--|--|
| Sunil Kumar Sanganeria | Voted in favour |
| Rajendra Dey | Voted in favour |
| Gopishetty Ramachandra Murthy Srikanth | Voted in favour |

- iv. The Board of Directors of Applicant No.4 have at their Board Meeting held on 22nd May 2017 by resolution passed unanimously approved the Scheme, as detailed below :

| Name of Director | Voted in favor / against / did not participate or vote |
|----------------------|--|
| Harish Toshniwal | Voted in favour |
| Bhaskar Raychaudhuri | Voted in favour |
| Arun Kumar Mukherjee | Voted in favour |
| Kusum Dadoo | Voted in favour |

- v. The Board of Directors of Applicant No.5 have at their Board Meeting held on 22nd May 2017 by resolution passed unanimously approved the Scheme, as detailed below :

| Name of Director | Voted in favor / against / did not participate or vote |
|-------------------------|--|
| Subhrangshu Chakrabarti | Voted in favour |
| Subhasis Mitra | Voted in favour |
| Subrata Talukdar | Voted in favour |
| Joyneel Mukherjee | Voted in favour |

- vi. The Board of Directors of the Demerged Company 1 / Transferee Company 1 (Applicant No. 6) have at their Board Meeting held on 18th May 2017 by resolution passed unanimously approved the Scheme, as detailed below :

| Name of Director | Voted in favor / against / did not participate or vote |
|-------------------------|---|
| Sanjiv Goenka | Voted in favour |
| Pratip Chaudhuri | Was unable to attend and leave of absence was granted to him |
| Pradip Kumar Khaitan | Voted in favour |
| Chandra Kumar Dhanuka | Voted in favour |
| Brij Mohan Khaitan | Was unable to attend and leave of absence was granted to him |
| Kalaikuruchi Jairaj | Voted in favour |
| Rekha Sethi | Voted in favour |
| Aniruddha Basu | Voted in favour |

- vii. The Board of Directors of Applicant No.7 have at their Board Meeting held on 22nd May 2017 by resolution passed unanimously approved the Scheme, as detailed below :

| Name of Director | Voted in favor / against / did not participate or vote |
|-------------------------|---|
| Rajendra Jha | Voted in favour |
| Probir Kumar Bose | Voted in favour |
| Bhaskar Raychaudhuri | Voted in favour |
| Subrata Talukdar | Voted in favour |
| Santanu Bhattacharya | Voted in favour |
| Maitrayee Sen | Voted in favour |
| Rabi Chowdhury | Voted in favour |
| Jayanta Chakrabarty | Voted in favour |
| Rekha Sethi | Was unable to attend and leave of absence was granted to her |

- viii. The Board of Directors of Applicant No.8 have at their Board Meeting held on 22nd May 2017 by resolution passed unanimously approved the Scheme, as detailed below :

| Name of Director | Voted in favor / against / did not participate or vote |
|-------------------------|---|
| Sunil Bhandari | Voted in favour |
| Gautam Ray | Voted in favour |
| Rajarshi Banerjee | Voted in favour |

- ix. The Board of Directors of Applicant No.9 have at their Board Meeting held on 22nd May 2017 by resolution passed unanimously approved the Scheme, as detailed below :

| Name of Director | Voted in favor / against / did not participate or vote |
|-------------------------|---|
| Rajendra Jha | Voted in favour |
| Subhasis Mitra | Voted in favour |
| Utpal Bhattacharya | Voted in favour |

- x. The Board of Directors of Applicant No.10 have at their Board Meeting held on 22nd May 2017 by resolution passed unanimously approved the Scheme, as detailed below :

| Name of Director | Voted in favor / against / did not participate or vote |
|-------------------------|---|
| Rajendra Jha | Voted in favour |
| Subhasis Mitra | Voted in favour |
| Sunil Bhandari | Voted in favour |
| Bhaskar Raychaudhuri | Voted in favour |
| Subrata Talukdar | Voted in favour |
| Khalil Ahmad Siddiqi | Voted in favour |

8. Relationship amongst Applicant Companies

All the Applicant companies are under the same management. As stated above, the Transferor Company 1 is a wholly owned subsidiary of the Demerged Company 1/ Transferee Company 1; the Transferor Company 2 is a wholly owned subsidiary of the Demerged Company 1/ Transferee Company 1; the Transferor Company 3 is a wholly owned subsidiary of the Transferor Company 2/ Demerged Company 2; the Transferor Company 4 is a wholly owned subsidiary of the Demerged Company 1/ Transferee Company 1; the Transferor Company 5 is a wholly owned subsidiary of the Transferee Company 3; the Transferor Company 5 and the Transferee Company 3 are subsidiaries of the Demerged Company 1/ Transferee Company 1; the Resulting Company 1 is a wholly owned subsidiary of the Transferor Company 1; the Resulting Company 2 is a wholly owned subsidiary of the Demerged Company 1/ Transferee Company 1; the Resulting Company 3 is a wholly owned subsidiary of the Demerged Company 1/ Transferee Company 1; and the Transferee Company 3 is a subsidiary of the Demerged Company 1/ Transferee Company 1.

9. Effect of Scheme on stakeholders

The effect of the Scheme on various stakeholders is summarised below :

A. Shareholders, key managerial personnel, promoter and non-promoter shareholders

The effect of the Scheme on the shareholders, key managerial personnel, promoter and non-promoter shareholders is given in the attached reports (Annexure “ES-3”) adopted by the respective Board of Directors of the Applicants pursuant to the provisions of Section 232(2)(c) of the Companies Act, 2013 (“the Act”) at their respective meetings held, as aforesaid. There will be no adverse effect on account of the Scheme on the said persons.

B. Directors

- i. The Directors of the Transferor Company 1, Transferor Company 2/ Demerged Company 2, Transferor Company 3, Transferor Company 4 and Transferor Company 5 will cease to be Directors of such companies consequent to the dissolution without winding up of such companies pursuant to the Scheme. None of the Directors hold any beneficial interest in the shares of such Transferor Companies.
- ii. The Scheme will have no effect on the office of existing Directors of the Demerged Company 1/ Transferee Company 1, Resulting Company 1, Resulting Company 2, Resulting Company 3/ Transferee Company 2 and Transferee Company 3. In so far as the shares held by them in such companies are concerned, the effect of the Scheme on such interests is the same as in the case of other shareholders. It is clarified that following the Scheme, the composition of the Board of Directors of such companies may change in the usual course by appointments, retirements or resignations in accordance with the provisions of the Act and Memorandum and Articles of Association of such companies but the Scheme itself does not affect the office of Directors of such Companies.

C. Employees

- i. The employees engaged in or in relation to the Demerged Undertakings of the Demerged Company 1/

Transferee Company 1 and Demerged Company 2/ Transferor Company 2 will become employees of the respective Resulting Companies and all other employees of the Demerged Company 2/ Transferor Company 2 and all employees of Transferor Company 1, Transferor Company 3, Transferor Company 4 and Transferor Company 5 will become employees of the respective Transferee Companies as provided in the Scheme.

- ii. The Scheme will have no effect on the existing employees of the Resulting Company 1, Resulting Company 2, Resulting Company 3/ Transferee Company 2 and Transferee Company 3 and the employees of the Demerged Company 1/ Transferee Company 1 who are not engaged in or in relation to the Demerged Undertakings of the Demerged Company 1/ Transferee Company 1. They will continue to be engaged in such companies, as before.

D. Creditors

- i. The creditors of the Demerged Undertakings of the Demerged Company 1/ Transferee Company 1 and Demerged Company 2/ Transferor Company 2 will become creditors of the respective Resulting Companies and all other creditors of the Demerged Company 2/ Transferor Company 2 and all creditors of the Transferor Company 1, Transferor Company 3, Transferor Company 4 and Transferor Company 5 will become creditors of the respective Transferee Companies as provided in the Scheme.
- ii. The Scheme will have no effect on the existing creditors of the Resulting Company 1, Resulting Company 2, Resulting Company 3/ Transferee Company 2, Transferee Company 3 and creditors of the Demerged Company 1/ Transferee Company 1 who are not creditors in relation to the Demerged Undertakings of the Demerged Company 1/ Transferee Company 1.
- iii. The effect of the Scheme on creditors is further discussed in paragraph 12(ii) below.

E. Debentureholders, Depositors, Debenture Trustees and Deposit Trustees

None of the Applicant Companies have raised funds by way of debentures or term deposits and thus have no such Debentureholders, Depositors, Debenture Trustees or Deposit Trustees.

10. Interest of Directors, Key Managerial Personnel and their relatives and Debenture Trustees

The shareholdings of the Directors and Key Managerial Personnel (“KMP”) of the Applicants and their relatives is set out in Annexure “ES-4” attached herewith. Some of the Directors / KMPs are also common Directors/ KMPs of two or more of the Applicant Companies. Save as aforesaid none of the Directors, KMPs and their relatives have any concern or interest in the Scheme of Arrangement. None of the Companies have any outstanding debentures and thus there are no debenture trustees.

11. No investigation proceedings

There are no proceedings pending under Sections 235 to 251 of the Companies Act, 1956 or Sections 210 to 227 of the Companies Act, 2013 against any of the Applicant Companies.

12. Amounts due to unsecured creditors and no compromise with creditors

- i. Details of Unsecured Creditors* as on 30th June’17 :-

| Sl. No. | Name of Company | Amount in Rupees Crore |
|---------|---|------------------------|
| 1. | CESC Infrastructure Limited Applicant No.1 | 0.19 |
| 2. | Spencer’s Retail Limited Applicant No.2 | 284.12 |
| 3. | Music World Retail Limited Applicant No.3 | 0.02 |

| Sl. No. | Name of Company | Amount in Rupees Crore |
|---------|---|------------------------|
| 4. | Spn Liq Private Limited Applicant No.4 | 0.001 |
| 5. | New Rising Promoters Private Limited Applicant No.5 | 24.43 |
| 6. | CESC Limited Applicant No.6 | 409.39 |
| 7. | Haldia Energy Limited Applicant No.7 | 43.37 |
| 8. | RP-SG Retail Limited Applicant No.8 | 0.01 |
| 9. | RP-SG Business Process Services Limited Applicant No.9 | 0.01 |
| 10. | Crescent Power Limited Applicant No.10 | 10.20 |

* excluding unsecured bank borrowings/overdrafts, commercial papers etc.

- ii. The Scheme embodies the arrangement between the Applicants and their respective shareholders. No change in value or terms or any compromise or arrangement is proposed under the Scheme with any creditors of the Applicant Companies. After implementation of the Scheme, five applicant companies being Applicant Nos. 1, 2, 3, 4 and 5 will be dissolved without winding up. The other five applicant companies, being the Transferee Company 1, Transferee Company 3, Resulting Company 1, Resulting Company 2 and Resulting Company 3/Transferee Company 2, will each continue to have a substantial excess of assets over liabilities. The Scheme is an internal restructuring exercise and there would be no change in control or management of the enterprises as such under the Scheme. Upon the Scheme coming into effect, the aforesaid Resulting Companies and the Transferee Companies would continue to be in a position to meet their liabilities, as and when they accrue and in the ordinary course of business. The creditors of the Applicant Companies will not lose or be adversely affected in any manner by the Scheme. The Scheme does not involve any capital or debt restructuring and therefore the requirement to disclose details of capital or debt restructuring is not applicable.

13. Summary of Share Entitlement Ratio Report and Fairness Opinion

- i. The entitlement ratio of shares for the demerger of the Demerged Undertakings from the Demerged Companies to the Resulting Companies (“**Share Entitlement Ratio**”), as set out in the table in paragraph 4(e)(xiii) above, has been fixed on a fair and reasonable basis. Messrs. Walker Chandiok & Co LLP and Messrs. BSR & Associates LLP, two reputed firms of Chartered Accountants, have by their respective reports dated 18th May, 2017 recommended the said Share Entitlement Ratio, as being fair and reasonable on the basis of factors and circumstances considered relevant by them, including the fact that each shareholder of the Demerged Company 1/ Transferee Company 1 would be entitled to Equity Shares in the Resulting Companies in the same ratio and in proportion to their shareholding in the Demerged Company 1/ Transferee Company 1 and their interest in the Demerged Company 1/ Transferee Company 1 and beneficial interest in the Resulting Companies will effectively remain unchanged.

Further details of the recommendation of the Share Entitlement Ratio will appear from the said Reports dated 18 May 2017 of Messrs. Walker Chandiok & Co LLP and Messrs. BSR & Associates LLP, Chartered Accountants which is attached to this explanatory statement as Annexure “ES-5” and is also available for inspection at the registered office of the Demerged Company 1 / Transferee Company 1.

- ii. Further, ICICI Securities Limited, independent Merchant Bankers, have also confirmed that the Share Entitlement Ratio is fair and reasonable by their fairness opinion thereon as under:-

“RATIONALE & CONCLUSION

We understand that all the shareholders of CESC will upon the Proposed Restructuring, be the ultimate beneficial owners of HEL, RSRL and RBPSL in the same ratio (Inter se) as they hold shares in CESC, as on the record date.

In the circumstances, having regard to all relevant factors and on the basis of information and explanations given to us, we are of the opinion on the date hereof, that the proposed Share Entitlement Ratios are recommended by Valuer, which forms the basis for the Proposed Restructuring is fair and reasonable.”

The said Fairness Opinion dated 18 May 2017 issued by ICICI Securities Limited is attached to this explanatory statement as Annexure “ES-6” and is also available for inspection at the registered office of the Demerged Company 1 / Transferee Company 1.

14. Shareholding pattern

The pre and post Scheme shareholding pattern of the Applicant Companies is attached to this explanatory statement as Annexure “ES-7”.

15. Auditors Certificates on accounting treatment in the Scheme

The Auditors of the Applicants have by their respective certificates confirmed that the accounting treatment in the said Scheme is in conformity with the accounting standards prescribed under Section 133 of the Companies Act, 2013.

16. Approvals in relation to the Scheme

- i. The shares of the Demerged Company 1/Transferee Company 1 are listed on BSE Limited (“BSE”), National Stock Exchange of India Limited (“NSE”) and The Calcutta Stock Exchange Limited (“CSE”). The GDRs of the Demerged Company 1/Transferee Company 1 are listed on the Luxembourg Stock Exchange. No approval to the Scheme is required from the Luxembourg Stock Exchange. The Demerged Company 1/Transferee Company 1 duly filed the Scheme with the said Stock Exchanges for their approval pursuant to the listing agreements entered into by it with the said Stock Exchanges. Apart from the same, the Demerged Company 1/Transferee Company 1 also submitted the Report of its Audit Committee on the Scheme, undertaking as to non applicability of Paragraph 1(A)9(a) of Annexure I of SEBI Circular dated 10th March, 2017, statement of assets and liabilities of the Demerged Undertakings of and various other documents to the stock exchanges and also displayed the same on its website in terms of the said SEBI Circular and addressed all queries on the said documents. The Complaints Report required to be filed in terms of the said Circular was also duly filed by Demerged Company 1/Transferee Company 1. Copies of the said complaints reports are attached as Annexure “ES-8” hereto. NSE and BSE by their respective observation letters dated 15th September, 2017 and CSE by its observation letter dated 20th September, 2017 have since confirmed that they have ‘no adverse observation’ on the Scheme pursuant to the said SEBI Circular. Copies of the said observation letters are attached as Annexure “ES-9” hereto.
- ii. The Demerged Company 1/ Transferee Company 1 has filed with the West Bengal Electricity Regulatory Commission (“WBERC”) an application under the Electricity Act, 2003, inter alia seeking WBERC’s approval for demerger of the Generation Undertaking of the Demerged Company 1/ Transferee Company 1 to the Resulting Company 1 under the Scheme.

17. Inspection of Documents

In addition to the documents annexed hereto, the following documents will be open for inspection at the Registered Office of the Demerged Company 1 / Transferee Company 1 on any working day, (between 11:00 A.M. to 01:00 P.M.) except Saturdays, Sundays and Public Holidays prior to the date of the meeting:

- i. Certified copy of the order dated 26th October, 2017 passed by the National Company Law Tribunal, Kolkata Bench in Company Application No.438 of 2017;
- ii. Memoranda and Articles of Association of the Applicant Companies;
- iii. Annual Financial Statements of the Applicant Companies for the financial year ended 31st March, 2017
- iv. Financial Results of the Demerged Company 1/ Transferee Company 1 for the quarter ended 30th June, 2017;
- v. Register of Shareholding of Directors' and Key Managerial Personnel of the Applicant Companies and their relatives;
- vi. Certificates of the Auditors of the Applicants confirming the accounting treatment under the Scheme; and
- vii. All other documents displayed on the website of the Demerged Company 1/ Transferee Company 1 in terms of the SEBI Circular dated 10th March, 2017, including Report of the Audit Committee of the said Company.

Sd/- A. K. Labh

Dated this 3rd day of November, 2017.

Chairperson appointed for the Meeting

Annexure -"ES 1" to Explanatory Statement

COMPOSITE SCHEME OF ARRANGEMENT
UNDER SECTIONS 230 TO 232 AND OTHER APPLICABLE PROVISIONS OF
THE COMPANIES ACT, 2013
AMONGST
CESC INFRASTRUCTURE LIMITED
AND
SPENCER'S RETAIL LIMITED
AND
MUSIC WORLD RETAIL LIMITED
AND
SPEN LIQ PRIVATE LIMITED
AND
NEW RISING PROMOTERS PRIVATE LIMITED
AND
CESC LIMITED
AND
HALDIA ENERGY LIMITED
AND
RP-SG RETAIL LIMITED
AND
RP-SG BUSINESS PROCESS SERVICES LIMITED
AND
CRESCENT POWER LIMITED
AND
THEIR RESPECTIVE SHAREHOLDERS

A. BACKGROUND OF THE COMPANIES

- (i) CESC Infrastructure Limited, the "**Transferor Company 1**", is a public company incorporated under the provisions of the Companies Act, 1956 under the corporate identity number U70101WB2011PLC159584. The Transferor Company 1 is engaged, *inter alia*, in the business of promoting and supporting entities engaged in infrastructure sector including power. Its two wholly-owned subsidiaries are engaged in generation of thermal power in the states of West Bengal and Maharashtra with an aggregate installed capacity of 1200 MW. The Transferor Company 1 is a wholly owned subsidiary of the Demerged Company 1/ Transferee Company 1.

- (ii) Spencer's Retail Limited, the "**Transferor Company 2**" or "**Demerged Company 2**", is a public company incorporated under the provisions of the Companies Act, 1956 under the corporate identity number U51229WB2000PLC154278. The Transferor Company 2 is engaged, *inter alia*, in developing and conducting organized retail business and operates 124 multi-brand retail outlets in various cities and towns across the country. The Transferor Company 2 is a wholly owned subsidiary of the Demerged Company 1/ Transferee Company 1.
- (iii) Music World Retail Limited, the "**Transferor Company 3**", is a public company incorporated under the provisions of the Companies Act, 1956 under the corporate identity number U15411WB2008PLC124063. The Transferor Company 3 is engaged, *inter alia*, in the business of organised music retailing stores and selling of music accessories. The Transferor Company 3 is a wholly owned subsidiary of the Transferor Company 2/ Demerged Company 2.
- (iv) Spen Liq Private Limited, the "**Transferor Company 4**", is a private company incorporated under the provisions of the Companies Act, 1956, under the corporate identity number U72900WB1995PTC075089. The Transferor Company 4 is engaged, *inter alia*, in the business of promoting and supporting entities engaged in information technology, business process outsourcing and other related business. The Transferor Company 4 is a wholly owned subsidiary of the Demerged Company 1/ Transferee Company 1.
- (v) New Rising Promoters Private Limited, the "**Transferor Company 5**", is a private company incorporated under the provisions of the Companies Act, 1956, under the corporate identity number U70109WB2010PTC156101. The Transferor Company 5 is engaged, *inter alia*, in the business of undertaking sports and related activities in various forms including grooming budding youngsters. It currently owns a franchisee cricket team in the Indian Premier League, franchisee right for which will expire on 30 September 2017. The Transferor Company 5 is a wholly owned subsidiary of the Transferee Company 3.
- (vi) CESC Limited, the "**Demerged Company 1**" or "**Transferee Company 1**", is a public listed company incorporated under the provisions of the Companies Act, 1956 under the corporate identity number L31901WB1978PLC031411. The Demerged Company 1 is engaged, *inter alia*, in the business of distribution of electricity and in supplying power to about 3 million customers in its licensed area of about 567 sq. km. covering specified areas of Kolkata, Howrah, Hooghly, North 24 Parganas and South 24 Parganas as demarcated in the distribution licence. It also has generation business and interests, through its subsidiaries, in various businesses including retail, business process outsourcing, information technology, real estate, entertainment etc. The Transferor Companies (other than the Transferor Company 5), the Resulting Companies and the Demerged Company 2 are wholly owned subsidiaries of the Demerged Company 1/ Transferee Company 1. The Transferor Company 5 and the Transferee Company 3 are subsidiaries of the Demerged Company 1/ Transferee Company 1.
- (vii) Haldia Energy Limited, the "**Resulting Company 1**", is a public company incorporated under the provisions of the Companies Act, 1956 under the corporate identity number U74210WB1994PLC066154. The Resulting Company 1 is engaged, *inter alia*, in the business of generation of electricity and currently owns a 2 x 300 MW thermal power station in the state of West Bengal. The Resulting Company 1 is a wholly owned subsidiary of the Transferor Company 1.
- (viii) RP-SG Retail Limited, the "**Resulting Company 2**", is a public company incorporated under the provisions of the Companies Act, 2013 under the corporate identity number U74999WB2017PLC219355. The Resulting Company 2 has been incorporated recently with an objective to engage, *inter alia*, in developing, conducting, investing and promoting organized retail. The Resulting Company 2 is a wholly owned subsidiary of the Demerged Company 1/ Transferee Company 1.

- (ix) RP-SG Business Process Services Limited, the “**Resulting Company 3**” or “**Transferee Company 2**”, is a public company incorporated under the provisions of the Companies Act, 2013 under the corporate identity number U74999WB2017PLC219318. The Resulting Company 3 has been incorporated recently with an objective to engage, inter alia, in the business of owning, operating, investing and promoting business in the fields of information technology, business process outsourcing and such other ventures (including, fast moving consumer goods business) as may be identified by the Board. The Resulting Company 3 is a wholly owned subsidiary of the Demerged Company 1/ Transferee Company 1.
- (x) Crescent Power Limited, the “**Transferee Company 3**”, is a public company incorporated under the provisions of the Companies Act, 1956 under the corporate identity number U70101WB2004PLC099945. The Transferee Company 3 is engaged, *inter alia*, in the business of generation of electricity and currently owns a 40 MW thermal power station in the state of West Bengal and a 18 MW solar power station in the state of Tamil Nadu. The Transferee Company 3 is a subsidiary of the Demerged Company 1/ Transferee Company 1.

B. OVERVIEW AND OPERATION OF THIS SCHEME

This Scheme provides for:

- (i) the demerger, transfer and vesting of the Demerged Undertakings (*as defined hereinafter*) from the Demerged Companies (*as defined hereinafter*) to the Resulting Companies (*as defined hereinafter*) on a going concern basis, and the consequent issue of shares by the Resulting Companies (*as defined hereinafter*) in the manner set out in this Scheme, and in accordance with the provisions of Sections 230 to 232 of the Act (*as defined hereinafter*) and other applicable provisions of Applicable Law;
 - (ii) the amalgamation of the Transferor Companies into the Transferee Companies (*as defined hereinafter*), in the manner set out in this Scheme, and in accordance with the provisions of Sections 230 to 232 of the Act and other applicable provisions of Applicable Law; and
 - (iii) the reduction of the share capital of the Resulting Companies and Demerged Company 1 in the manner set out in this Scheme, and in accordance with Sections 230 to 232, and other applicable provisions of the Act.
- C. The Demerged Company 1 will continue to pursue its interests in and carry on the Remaining Business (*as defined hereinafter*) as is presently being carried on.

D. PARTS OF THIS SCHEME

This Scheme is divided into the following parts:

- (i) **PART I** deals with the definitions of capitalized terms used in this Scheme and the share capital of the Demerged Companies, the Resulting Companies, the Transferor Companies and the Transferee Companies;
- (ii) **PART II** deals with the amalgamation of the Transferor Company 1 with the Transferee Company 1;
- (iii) **PART III** deals with the transfer and vesting of the Generation Undertaking from the Demerged Company 1 into the Resulting Company 1 and the consideration thereof;
- (iv) **PART IV** deals with the transfer and vesting of the Retail Undertakings from the Demerged Company 1 and the Demerged Company 2 into the Resulting Company 2 and the consideration thereof;
- (v) **PART V** deals with the transfer and vesting of the IT Undertaking from the Demerged Company 1 into the Resulting Company 3 and the consideration thereof;
- (vi) **PART VI** deals with the amalgamation of the Transferor Company 2 and the Transferor Company 3 with the Transferee Company 1;

- (vii) **PART VII** deals with the amalgamation of the Transferor Company 4 with the Transferee Company 2;
- (viii) **PART VIII** deals with the amalgamation of the Transferor Company 5 with the Transferee Company 3;
- (ix) **PART IX** deals with the reduction and cancellation of the existing equity share capital of the Resulting Company 1 and reorganisation of reserves of the Resulting Company 1;
- (x) **PART X** deals with the reduction and cancellation of the existing equity share capital of the Resulting Company 2;
- (xi) **PART XI** deals with the reduction and cancellation of the existing equity share capital of the Resulting Company 3;
- (xii) **PART XII** deals with reduction and reorganisation of share capital of the Demerged Company 1 consequent to the demergers; and
- (xiii) **PART XIII** deals with the general terms and conditions that would be applicable to this Scheme.

E. RATIONALE FOR THIS SCHEME

The Demerged Company 1 is the flagship company of the RP-Sanjiv Goenka Group. Pursuant to a scheme of arrangement and amalgamation approved by the Hon'ble High Courts of Calcutta and London, on 1 April 1978, the Demerged Company 1 took over the undertaking and assets, liabilities, reserves and surplus of The Calcutta Electric Supply Corporation Limited, the erstwhile Sterling Company incorporated in 1897 which supplied electricity to the cities of Kolkata and Howrah and adjoining areas in accordance with the licence. Since 1978, the Demerged Company 1 has been distributing electricity in the aforementioned areas, being its core business. The Demerged Company 1 also has electricity generation business, *inter alia* supplying electricity to the licensed distribution business.

However, over the course of time, the Demerged Company 1 has grown into a diversified conglomerate having, through its subsidiaries, interests in various businesses including distribution franchisee business, renewable energy including wind, solar and hydro power stations / projects, retail, business process outsourcing, information technology, real estate and entertainment. While each of the above businesses may be subject to industry specific risks, business cycles and operate *inter alia* under different market dynamics, they have a significant potential for growth and profitability.

Given its diversified business, it has become imperative for the Demerged Company 1 to reorient and reorganize itself in a manner that allows imparting greater focus on each of its businesses. With this repositioning, the Demerged Company 1 is desirous of enhancing its operational efficiency. It will continue with its distribution business, with the generating stations currently supplying to the licensed distribution business continuing with such supply.

The Scheme proposes to reorganise and segregate the shareholdings of Demerged Company 1 in various businesses and thus proposes demerger of Generation Undertaking, Retail Undertaking 1 and IT Undertaking from Demerged Company 1 and Retail Undertaking 2 from Demerged Company 2 to the Resulting Companies. Further, the Scheme proposes the merger of Transferor Companies with and into Transferee Companies to rationalise and streamline the group structure.

The proposed restructuring pursuant to this Scheme is expected, *inter alia*, to result in following benefits:

- (i) segregation and unbundling of the generation, distribution, retail and business process outsourcing/management business of the Demerged Companies into the Resulting Companies and the Transferee Companies, which will enable enhanced focus on the Demerged Companies and Resulting Companies for exploiting opportunities of each of the said companies;
- (ii) unlocking of value for the shareholders of the Demerged Companies, attracting investors and providing better flexibility in accessing capital, focused strategy and specialisation for sustained growth;

- (iii) further expanding the business of the Resulting Companies into growing markets of India, thereby creating greater value for the shareholders of the Resulting Companies;
- (iv) augmenting the infrastructural capability of the Resulting Companies to effectively meet future challenges in their respective businesses;
- (v) the demerger of the Demerged Undertakings to the Resulting Companies is a strategic fit for serving existing market and for catering to additional volume linked to new consumers;
- (vi) synergies in operational process and logistics alignment leading to economies of scale for the Resulting Companies and creation of sectoral efficiencies and benefitting stakeholders as well as optimization of operation and capital expenditure; and
- (vii) enhancing competitive strength, achieving cost optimisation, ensuring benefits through pooling of the financial, managerial and technical resources, personnel capabilities, skills, expertise and technologies of the Resulting Companies and the Demerged Company 1 thereby significantly contributing to future growth and maximizing shareholders' value.

The proposed restructuring is in the interest of the shareholders, creditors, employees, and other stakeholders in each of the companies. At the same time, the proposed restructuring does not in any manner undermine and/or prejudice the interests of the consumers of the licensed distribution business of the Demerged Company 1.

PART - I

DEFINITIONS AND SHARE CAPITAL

1. DEFINITIONS

- 1.1 In this Scheme, unless inconsistent with the subject or context thereof, (i) capitalised terms defined by inclusion in quotations and/ or parenthesis have the meanings so ascribed; (ii) subject to (iii) below, all terms and words not defined in this Scheme shall have the same meaning ascribed to them under Applicable Laws; and (iii) the following expressions shall have the following meanings:

“Act” means the Companies Act, 2013 to the extent of the provisions notified and the Companies Act, 1956 to the extent of its provisions in force and shall include any other statutory amendment or re-enactment or restatement and the rules and/ or regulations and/ or other guidelines or notifications under Applicable Laws, made thereunder from time to time;

“Appointed Date 1” means 1 October 2017;

“Appointed Date 2” means 1 October 2017;

“Applicable Law” means any applicable central, provincial, local or other law including all applicable provisions of all (a) constitutions, decrees, treaties, statutes, laws (including the common law), codes, notifications, rules, regulations, policies, guidelines, circulars, directions, directives, ordinances or orders of any Appropriate Authority, statutory authority, court, tribunal having jurisdiction over the Parties; (b) Permits; and (c) orders, decisions, injunctions, judgments, awards and decrees of or agreements with any Appropriate Authority having jurisdiction over the Parties and shall include, without limitation, the listing agreement executed with the Stock Exchanges in the case of Demerged Company 1.

“Appropriate Authority” means :

- (a) the government of any jurisdiction (including any central, state, municipal or local government or any political or administrative subdivision thereof) and any department, ministry, agency, instrumentality, court, central bank, commission or other authority thereof;

- (b) any public international organisation or supranational body and its institutions, departments, agencies and instrumentalities;
- (c) any governmental, quasi-governmental or private body or agency lawfully exercising, or entitled to exercise, any administrative, executive, judicial, legislative, regulatory, licensing, competition, tax, importing or other governmental or quasi-governmental authority including (without limitation) the Competition Commission of India, SEBI (*as defined hereinafter*), the Tribunal (*as defined hereinafter*), and the West Bengal Electricity Regulatory Commission; and
- (d) any Stock Exchange.

“Board” in relation to each of the Demerged Companies, the Resulting Companies, Transferor Companies and the Transferee Companies as the case may be, means the board of directors of such company, and shall include a committee of directors or any person authorized by the board of directors or such committee of directors duly constituted and authorized for the purposes of matters pertaining to the amalgamation, transfer and demerger, this Scheme or any other matter relating thereto.

“Demerged Companies” means collectively, the Demerged Company 1 and the Demerged Company 2;

“Demerged Company 1” or **“Transferee Company 1”** means CESC Limited, a public listed company incorporated under the provisions of the Companies Act, 1956 under the corporate identity number L31901WB1978PLC031411 and having its registered office at CESC House, Chowringhee Square, Kolkata 700 001, India;

“Demerged Company 2” or **“Transferor Company 2”** means Spencer’s Retail Limited, a public company incorporated under the provisions of the Companies Act, 1956 under the corporate identity number U51229WB2000PLC154278 and having its registered office at 31 Netaji Subhas Road, 1st Floor, Duncan House, Kolkata- 700 001, India. The Demerged Company 2 is a wholly owned subsidiary of the Demerged Company 1;

“Demerged Company 1 GDRs” means global depository receipts (**“GDRs”**) issued by the Demerged Company 1/ Transferee Company 1 pursuant to the issue of Foreign Currency Convertible Bonds and Ordinary Shares (Through Depository Receipt Mechanism) Scheme, 1993 (including any statutory modifications, re-enactment or amendments thereof for the time being in force) and other Applicable Laws, and where relevant shall include the underlying equity shares related thereto;

“Demerged Undertakings” means collectively, the Generation Undertaking, the Retail Undertakings, and the IT Undertaking;

“Effective Date” means the day on which the conditions specified in Clause 70 (Conditions Precedent) of this Scheme are complied with.

“Encumbrance” means (i) any charge, lien (statutory or other), or mortgage, any easement, encroachment, right of way, right of first refusal or other encumbrance or security interest securing any obligation of any Person; (ii) pre-emption right, option, right to acquire, right to set off or other third party right or claim of any kind, including any restriction on use, voting, selling, assigning, pledging, hypothecating, or creating a security interest in, place in trust (voting or otherwise), receipt of income or exercise; or (iii) any equity, assignments hypothecation, title retention, restriction, power of sale or other type of preferential arrangements; or (iv) any agreement to create any of the above; the term **“Encumber”** shall be construed accordingly;

“Generation Undertaking” means all the power generation business and ancillary and support services in relation to the same of the Demerged Company 1 together with all the undertakings, assets, properties, investments and liabilities of whatsoever nature and kind, and wheresoever situated, of the Demerged Company 1, in relation to and pertaining to the power generation business and shall include (without limitation):

- (a) investments in the power generation business and projects and renewable energy business and projects of the Demerged Company 1;

- (b) all the movable and immovable properties, tangible or intangible, including all computers and accessories, software, applications and related data, equity shares, preference shares and other securities of associate/ subsidiary/ joint venture companies, plant and machinery, equipment, furniture, fixtures, vehicles, stocks and inventory including coal stock extracted from mine(s) mentioned in sub-clause (c) below, cables, leasehold assets and other properties, real, corporeal and incorporeal, in possession or reversion, present and contingent assets (whether tangible or intangible) of whatsoever nature, inverters, electrical fittings, submersible pumps, electrical erections, earthing and lighting systems, diesel generation sets, switchyards, power transformers assets, cash in hand, amounts lying in the banks, investments, escrow accounts, claims, powers, authorities, allotments, approvals, consents, letters of intent, registrations, contracts, engagements, arrangements, rights, credits, titles, interests, benefits, advantages, freehold/ leasehold rights, brands, sub-letting tenancy rights, leave and license permissions, goodwill, other intangibles, industrial and other licenses, approvals, permits, authorisations, trademarks, trade names, patents, patent rights, copyrights, and other industrial and intellectual properties and rights of any nature whatsoever including know-how, websites, portals, domain names, or any applications for the above, assignments and grants in respect thereof, import quotas and other quota rights, right to use and avail of telephones, telex, facsimile, email, internet, leased lines and other communication facilities, connections, installations and equipment, electricity and electronic and all other services of every kind, nature and description whatsoever, provisions, funds, and benefits (including all work-in progress), of all agreements, arrangements, deposits, advances, recoverable and receivables, whether from government, semi-government, local authorities or any other Person including customers, contractors or other counter parties, etc., all earnest monies and/ or deposits, privileges, liberties, easements, advantages, benefits, exemptions, licenses, privileges and approvals of whatsoever nature and wheresoever situated, belonging to or in the ownership, power or possession or control of or vested in or granted in favour of or enjoyed by the Demerged Company 1 in relation to and pertaining to the power generation business. The fixed assets pertaining to the Generation Undertaking are more particularly set out in Schedule I hereto;
- (c) all the mine(s), coal washery and rights therein of the Demerged Company 1 including mining leases and application for mining leases with all necessary licences, approvals, clearances, all mining related infrastructures standing on the mining lease land and surface rights, all letters of intent, all prospecting licenses, whether granted or under application;
- (d) all receivables, loans and advances, including accrued interest thereon, all advance payments, earnest monies and/ or security deposits, payment against warrants, if any, or other entitlements of the Demerged Company 1 in relation to and pertaining to the power generation business;
- (e) all contracts, agreements, purchase orders/ service orders, operation and maintenance contracts, memoranda of understanding, memoranda of undertaking, memoranda of agreements, memoranda of agreed points, bids, tenders, tariff orders, expression of interest, letter of intent, hire purchase agreements, fuel supply agreements, coal linkage agreements, power purchase agreements, lease/ licence agreements, tenancy rights, agreements/ panchnamas for right of way, equipment purchase agreements, agreement with customers, purchase and other agreements with the supplier/ manufacturer of goods/ service providers, other arrangements, undertakings, deeds, bonds, schemes, insurance covers and claims and clearances and other instruments of whatsoever nature and description, whether written, oral or otherwise and all rights, title, interests, claims and benefits thereunder pertaining to the power generation business;
- (f) all the debts, liabilities, duties and obligations including contingent liabilities of the Demerged Company 1 in relation to and pertaining to the power generation business. It is clarified that any question as to whether or not a specified liability pertains to the power generation business shall be decided by the

- Demerged Company 1, with requisite approvals of Appropriate Authorities, wherever applicable; and
- (g) all books, records, files, papers, engineering and process information, records of standard operating procedures, computer programs along with their licenses, drawings, manuals, data, catalogues, quotations, sales and advertising materials, lists of present and former customers and suppliers, customer credit information, customer pricing information and other records whether in physical or electronic form, in connection with or relating to the power generation business of the Demerged Company 1;

It is clarified that assets, liabilities and utilities forming part of the licensed power distribution business of the Demerged Company 1 do not constitute or form part of the Generation Undertaking.

“INR” means Indian Rupee, the lawful currency of the Republic of India;

“IT Undertaking” means all the business and undertaking of the Demerged Company 1 engaged, inter alia, in owning, operating and promoting business in the field of information technology, business process management and such other ventures in relation to and identified as pertaining to the IT Undertaking and shall include ancillary and support services in relation to the same, and shall include (without limitation) :

- (a) investments of the Demerged Company 1 in Transferor Company 4 and Quest Properties India Limited, a wholly owned subsidiary of the Demerged Company 1 and having corporate identity number U70101WB2006PLC108175 and having its registered office at CESC House, Chowringhee Square, Kolkata - 700 001, India;
- (b) all the movable and immovable properties, tangible or intangible, including all computers and accessories, software, applications and related data, equity shares, preference shares and other securities of associate/ subsidiary/ joint venture companies, plant and machinery, equipment, furniture, fixtures, vehicles, stocks and inventory, leasehold assets and other properties, real, corporeal and incorporeal, in possession or reversion, present and contingent assets (whether tangible or intangible) of whatsoever nature, assets including cash in hand, amounts lying in the banks, investments, escrow accounts, claims, powers, authorities, allotments, approvals, consents, letters of intent, registrations, contracts, engagements, arrangements, rights, credits, titles, interests, benefits, advantages, freehold, leasehold rights, brands, sub-letting tenancy rights, leave and license permissions, goodwill, other intangibles, industrial and other licenses, approvals, Permits, authorisations, trademarks, trade names, patents, patent rights, copyrights, and other industrial and intellectual properties and rights of any nature whatsoever including know-how, websites, portals, domain names, or any applications for the above, assignments and grants in respect thereof, import quotas and other quota rights, right to use and avail of telephones, telex, facsimile, email, internet, leased lines and other communication facilities, connections, installations and equipment, utilities, electricity and electronic and all other services of every kind, nature and description whatsoever, provisions, funds, and benefits (including all work-in progress), of all agreements, arrangements, deposits, advances, recoverable and receivables, whether from government, semi-government, local authorities or any other Person including customers, contractors or other counter parties, etc., all earnest monies and/ or deposits, privileges, liberties, easements, advantages, benefits, exemptions, licenses, privileges and approvals of whatsoever nature and wheresoever situated, belonging to or in the ownership, power or possession or control of or vested in or granted in favour of or enjoyed by the Demerged Company 1 in relation to and pertaining to the information technology business;
- (c) all receivables, loans and advances, including accrued interest thereon, all advance payments, earnest monies and/ or security deposits, payment against warrants, if any, or other entitlements of the Demerged Company 1 in relation to and pertaining to the information technology business;
- (d) all the debts, liabilities, duties and obligations including contingent liabilities of the Demerged Company 1 in relation to and pertaining to the information technology business; and

- (e) all books, records, files, papers, engineering and process information, records of standard operating procedures, computer programs along with their licenses, drawings, manuals, data, catalogues, quotations, sales and advertising materials, lists of present and former customers and suppliers, customer credit information, customer pricing information and other records whether in physical or electronic form, in connection with or relating to the information technology business of the Demerged Company 1;

It is clarified that any question as to whether or not a specified asset or liability pertains to the IT Undertaking or arises out of the activities or operations of IT Undertaking shall be decided by the Demerged Company 1.

“**MW**” means megawatts;

“**Parties**” shall mean collectively the Demerged Companies, the Resulting Companies, the Transferor Companies, and the Transferee Companies and “**Party**” shall mean each of them, individually;

“**Permits**” means all consents, licences, permits, permissions, authorisations, rights, clarifications, approvals, clearances, confirmations, declarations, waivers, exemptions, registrations, filings, whether governmental, statutory, regulatory under Applicable Law;

“**Person**” means an individual, a partnership, a corporation, a limited liability partnership, a limited liability company, an association, a joint stock company, a trust, a joint venture, an unincorporated organization or an Appropriate Authority;

“**Record Date**” in relation to Part III, Part IV and Part V means the date to be fixed by the Board of the Demerged Company 1 and the Demerged Company 2 in consultation with the Resulting Companies for the purpose of determining the shareholders of the Demerged Company 1 and the Demerged Company 2 for issue of the new equity shares and new preference shares, as the case may be, pursuant to this Scheme. It is clarified that Demerged Company 1 and Demerged Company 2 may declare different Record Dates for different parts of the Scheme and, in relation to Part XII of the Scheme, it means the date to be fixed by the Board of the Demerged Company 1;

“**Remaining Business**” means all the business, units, divisions, undertakings and assets and liabilities of the Demerged Companies other than those forming part of the Demerged Undertakings. It is clarified that the licensed power distribution business of the Demerged Company 1 together with all its assets and liabilities shall form part of its Remaining Business;

“**Resulting Companies**” means collectively, the Resulting Company 1, Resulting Company 2, and the Resulting Company 3;

“**Resulting Company 1**” means Haldia Energy Limited, a public company incorporated under the provisions of the Companies Act, 1956 under the corporate identity number U74210WB1994PLC066154, having its registered office at Barick Bhawan, 6th Floor, 8 Chittaranjan Avenue, Kolkata 700 072, India. The Resulting Company 1 is a wholly owned subsidiary of the Transferor Company 1;

“**Resulting Company 2**” means the RP-SG Retail Limited, a public company incorporated under the provisions of the Companies Act, 2013 under the corporate identity number U74999WB2017PLC219355 having its registered office at CESC House, Chowringhee Square, Kolkata- 700 001, India. The Resulting Company 2 is a wholly owned subsidiary of the Demerged Company 1;

“**Resulting Company 3**” or “**Transferee Company 2**” means the RP-SG Business Process Services Limited, a public company incorporated under the provisions of the Companies Act, 2013 under the corporate identity number U74999WB2017PLC219318, having its registered office at CESC House, Chowringhee Square, Kolkata-700 001, India. The Resulting Company 3/ Transferee Company 2 is a wholly owned subsidiary of the Demerged Company 1/ Transferee Company 1;

“**Retail Undertaking 1**” means the retail business and ancillary and support services in relation to the same

of the Demerged Company 1, along with the “Spencer’s” Brand and all intellectual property and interests associated with the name “Spencer’s” and shall include (without limitation) :

- (a) all the movable and immovable properties, tangible or intangible, including all, plant and machinery, equipment, furniture, fixtures, vehicles, stocks and inventory, leasehold assets and other properties, including contingent assets of whatsoever nature, cash in hand/ banks, investments, escrow accounts, claims, powers, authorities, rights, credits, titles, interests, benefits, right to use and avail of telephones, telex, facsimile, email, internet, leased lines and other communication facilities, utilities, electricity and electronic and all other services of every kind, nature and description whatsoever, provisions, funds, and benefits (including all work-in progress), of all agreements, arrangements, deposits, advances, recoverable and receivables, all receivables (including, royalty receivables), loans and advances also including accrued interest thereon, all advance payments, earnest monies and/ or security deposits, payment against warrants, if any, or other entitlements of the Demerged Company 1, and also, benefits, exemptions, licenses, privileges and approvals of whatsoever nature and wheresoever situated, belonging to or in the ownership, power or possession or control of or vested in or granted in favour of or enjoyed by the Demerged Company 1, all the debts, liabilities, duties and obligations including contingent liabilities of Demerged Company 1 in relation to and pertaining to the retail business;
- (b) all receivables (including royalty receivables), loans and advances, including accrued interest thereon, all advance payments, earnest monies and/ or security deposits, payment against warrants, if any, or other entitlements of the Demerged Company 1 in relation to and pertaining to the retail business;
- (c) all goodwill, other intangibles, industrial and other licenses, approvals, Permits, authorisations, trademarks, trade names, patents, patent rights, copyrights, and other industrial and intellectual properties and rights of any nature whatsoever including know-how, websites, portals, domain names, or any applications for the above, assignments and grants in respect thereof, all agreements, arrangements, deposits, advances, recoverable and receivables, whether from government, semi-government, local authorities or any other Person including customers, contractors or other counter parties, etc., all earnest monies and/ or deposits, privileges, liberties, easements, advantages, benefits, exemptions, licenses, privileges and approvals of whatsoever nature and wheresoever situated, belonging to or in the ownership, power or possession or control of or vested in or granted in favour of or enjoyed by the Demerged Company 1 in relation to and pertaining to the name “Spencer’s”;
- (d) all the debts, liabilities, duties and obligations including contingent liabilities of the Demerged Company 1 in relation to and pertaining to the retail business; and
- (e) all books, records, files, papers, information, records of standard operating procedures, computer programs along with their licenses, drawings, manuals, data, catalogues, quotations, sales and advertising materials, and other records whether in physical or electronic form, in connection with or relating to the name “Spencer’s”;

It is clarified that any question as to whether or not a specified asset or liability pertains to the Retail Undertaking 1 or arises out of the activities or operations of Retail Undertaking 1 shall be decided by the Demerged Company 1.

“Retail Undertaking 2” means the retail business of the Demerged Company 2 (excluding the retail business of the Demerged Company 2 in the state of Gujarat and investments of the Demerged Company 2), together with all the undertakings, assets, properties, investments and liabilities of whatsoever nature and kind, and wheresoever situated, of the Demerged Company 2, in relation to and pertaining to the retail business, and shall include (without limitation):

- (a) all the movable and immovable properties, tangible or intangible, including all computers and accessories, software, applications and related data, plant and machinery, equipment, furniture,

fixtures, vehicles, stocks and inventory, leasehold assets and other properties, real, corporeal and incorporeal, in possession or reversion, present and contingent assets (whether tangible or intangible) of whatsoever nature, assets including cash in hand, amounts lying in the banks, investments, escrow accounts, claims, powers, authorities, allotments, approvals, consents, letters of intent, registrations, contracts, engagements, arrangements, rights, credits, titles, interests, benefits, advantages, freehold, leasehold rights, brands, sub-letting tenancy rights, leave and license permissions, goodwill, other intangibles, industrial and other licenses, approvals, Permits, authorisations, trademarks, trade names, patents, patent rights, copyrights, and other industrial and intellectual properties and rights of any nature whatsoever including know-how, websites, portals, domain names, or any applications for the above, assignments and grants in respect thereof, import quotas and other quota rights, right to use and avail of telephones, telex, facsimile, email, internet, leased lines and other communication facilities, connections, installations and equipment, utilities, electricity and electronic and all other services of every kind, nature and description whatsoever, provisions, funds, and benefits (including all work-in progress), of all agreements, arrangements, deposits, advances, recoverable and receivables, whether from government, semi-government, local authorities or any other Person including customers, contractors or other counter parties, etc., all earnest monies and/ or deposits, privileges, liberties, easements, advantages, benefits, exemptions, licenses, privileges and approvals of whatsoever nature and wheresoever situated, belonging to or in the ownership, power or possession or control of or vested in or granted in favour of or enjoyed by the Demerged Company 2 in relation to and pertaining to the retail business;

- (b) all receivables, loans and advances, including accrued interest thereon, all advance payments, earnest monies and/ or security deposits, payment against warrants, if any, or other entitlements of the Demerged Company 2 in relation to and pertaining to the retail business;
- (c) all the debts, liabilities, duties and obligations including contingent liabilities of the Demerged Company 2 in relation to and pertaining to the retail business; and
- (d) all books, records, files, papers, engineering and process information, records of standard operating procedures, computer programs along with their licenses, drawings, manuals, data, catalogues, quotations, sales and advertising materials, lists of present and former customers and suppliers, customer credit information, customer pricing information and other records whether in physical or electronic form, in connection with or relating to the retail business of the Demerged Company 2;

It is clarified that any question as to whether or not a specified asset or liability pertains to the Retail Undertaking 2 or arises out of the activities or operations of Retail Undertaking 2 shall be decided by the Demerged Company 2.

“Retail Undertakings” mean collectively, the Retail Undertaking 1 and the Retail Undertaking 2;

“RoC” means the relevant Registrar of Companies having jurisdiction over the Demerged Companies, the Resulting Companies, the Transferor Companies or the Transferee Companies as the case may be;

“Scheme” means this composite scheme of arrangement, with or without any modification approved or imposed or directed by the Tribunal;

“SEBI” means the Securities and Exchange Board of India;

“SEBI Circular” shall mean the circular issued by the SEBI, being Circular CFD/DIL3/CIR/2017/21 dated March 10, 2017, and any amendments thereof, modifications issued pursuant to regulations 11 and 37 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015;

“Stock Exchanges” means The Calcutta Stock Exchange Limited (**“CSE”**), BSE Limited (**“BSE”**) and National Stock Exchange of India Limited (**“NSE”**), as the case may be;

“**Taxation**” or “**Tax**” or “**Taxes**” means all forms of taxes and statutory, governmental, state, provincial, local governmental or municipal impositions, duties, contributions and levies and whether levied by reference to income, profits, book profits, gains, net wealth, asset values, turnover, added value or otherwise and shall further include payments in respect of or on account of Tax, whether by way of deduction at source, advance tax, minimum alternate tax or otherwise or attributable directly or primarily to the Demerged Companies, the Resulting Companies, the Transferor Companies or the Transferee Companies or any other Person and all penalties, charges, costs and interest relating thereto;

“**Tax Laws**” means all Applicable Laws, acts, rules and regulations dealing with Taxes including but not limited to the income-tax, wealth tax, sales tax / value added tax, service tax, goods and services tax, excise duty, customs duty or any other levy of similar nature;

“**Transferee Company 1**” or “**Demerged Company 1**” as defined above;

“**Transferee Company 2**” or “**Resulting Company 3**” as defined above;

“**Transferee Company 3**” means Crescent Power Limited, a public company, incorporated under the provisions of the Companies Act, 1956, under corporate identity number U70101WB2004PLC099945 and having its registered office at 6 Church Lane, 1st Floor, Hare Street, Kolkata – 700 001, India;

“**Transferee Companies**” means collectively the Transferee Company 1, the Transferee Company 2 and the Transferee Company 3;

“**Transferor Companies**” means collectively the Transferor Company 1, the Transferor Company 2, the Transferor Company 3, the Transferor Company 4 and the Transferor Company 5;

“**Transferor Company 1**” means CESC Infrastructure Limited, a public company, incorporated under the provisions of the Companies Act 1956, under corporate identity number U70101WB2011PLC159584 and having its registered office at CESC House, Chowringhee Square, Kolkata 700 001, India. The Transferor Company 1 is a wholly owned subsidiary of the Transferee Company 1;

“**Transferor Company 2**” or “**Demerged Company 2**” as defined above.

“**Transferor Company 3**” means Music World Retail Limited, a public company, incorporated under the provisions of the Companies Act, 1956, under corporate identity number U15411WB2008PLC124063 and having its registered office at 31 Netaji Subhas Road, Duncan House, Kolkata 700 001, India. The Transferor Company 3 is a wholly owned subsidiary of the Demerged Company 2;

“**Transferor Company 4**” means Spen Liq Private Limited, a private company, incorporated under the provisions of the Companies Act, 1956, under corporate identity number U72900WB1995PTC075089 and having its registered office at 31 Netaji Subhas Road PS Hare Street Kolkata 700 001, India. The Transferor Company 4 is a wholly owned subsidiary of the Demerged Company 1;

“**Transferor Company 5**” means New Rising Promoters Private Limited, a private company incorporated under the provisions of the Companies Act, 1956, under corporate identity number U70109WB2010PTC156101 and having its registered office at 31 Netaji Subhas Road PS Hare Street Kolkata 700 001, India. The Transferor Company 5 is a wholly owned subsidiary of the Transferee Company 3; and

“**Tribunal**” means the National Company Law Tribunal having jurisdiction over the Transferee Companies, Transferor Companies, the Demerged Companies and the Resulting Companies, as the case may be.

1.2 In this Scheme, unless the context otherwise requires:

1.2.1 words denoting singular shall include plural and vice versa;

1.2.2 headings and bold typeface are only for convenience and shall be ignored for the purposes of interpretation;

- 1.2.3 references to the word “include” or “including” shall be construed without limitation;
- 1.2.4 a reference to an article, clause, section, paragraph or schedule is, unless indicated to the contrary, a reference to an article, clause, section, paragraph or schedule of this Scheme;
- 1.2.5 unless otherwise defined, the reference to the word “days” shall mean calendar days;
- 1.2.6 Reference in this Scheme to the date of “**coming into effect of this Scheme**” or “**effectiveness of this Scheme**” shall mean the Effective Date;
- 1.2.7 reference to a document includes an amendment or supplement to, or replacement or novation of, that document; and
- 1.2.8 word(s) and expression(s) elsewhere defined in this Scheme will have the meaning(s) respectively ascribed to them.

2. SHARE CAPITAL

- 2.1 The share capital of the Transferor Company 1 as on 18 May 2017 is as follows:

| Particulars | INR |
|---|------------------------|
| Authorised Share Capital | |
| 3,00,00,00,000 equity shares of INR 10 each | 30,00,00,00,000 |
| Total | 30,00,00,00,000 |
| Issued, Subscribed and Paid-up Capital | |
| 2,89,80,50,000 equity shares of INR 10 each | 28,98,05,00,000 |
| Total | 28,98,05,00,000 |

The Transferor Company 1 is a wholly owned subsidiary of the Transferee Company 1. The equity shares of the Transferor Company 1 are not listed on any Stock Exchange in India or elsewhere.

- 2.2 The share capital structure of the Transferor Company 2/ Demerged Company 2 as on 18 May 2017 is as follows:

| Particulars | INR |
|---|--------------------------|
| Authorised Share Capital | |
| 150,00,00,00,000 equity shares of INR 10 each | 1500,00,00,00,000 |
| Total | 1500,00,00,00,000 |
| Issued, Subscribed and Paid-up Capital | |
| 29,67,53,585 equity shares of INR 10 each | 2,96,75,35,850 |
| Total | 2,96,75,35,850 |

The Transferor Company 2/ Demerged Company 2 is a wholly owned subsidiary of the Demerged Company 1/ Transferee Company 1. The equity shares of the Transferor Company 2/ Demerged Company 2 are not listed on any Stock Exchange in India or elsewhere.

- 2.3 The share capital structure of the Transferor Company 3 as on 18 May 2017 is as follows:

| Particulars | INR |
|--|--------------------|
| Authorised Share Capital | |
| 60,00,000 equity shares of INR 10 each | 6,00,00,000 |
| Total | 6,00,00,000 |

| Particulars | INR |
|---|--------------------|
| Issued, Subscribed and Paid-up Capital | |
| 50,00,000 equity shares of INR 10 each | 5,00,00,000 |
| Total | 5,00,00,000 |

The Transferor Company 3 is a wholly owned subsidiary of the Demerged Company 2. The equity shares of the Transferor Company 3 are not listed on any Stock Exchange in India or elsewhere.

- 2.4 The share capital structure of the Transferor Company 4 as on 18 May 2017 is as follows:

| Particulars | INR |
|---|-----------------------|
| Authorised Share Capital | |
| 50,00,00,000 equity shares of INR 10 each | 5,00,00,00,000 |
| Total | 5,00,00,00,000 |
| Issued, Subscribed and Paid-up Capital | |
| 47,10,28,050 equity shares of INR 10 each | 4,71,02,80,500 |
| Total | 4,71,02,80,500 |

The Transferor Company 4 is a wholly owned subsidiary of the Demerged Company 1. The equity shares of the Transferor Company 4 are not listed on any Stock Exchange in India or elsewhere.

- 2.5 The share capital structure of the Transferor Company 5 as on 18 May 2017 is as follows :

| Particulars | INR |
|---|--------------------|
| Authorised Share Capital | |
| 30,00,000 equity shares of INR 10 each | 3,00,00,000 |
| Total | 3,00,00,000 |
| Issued, Subscribed and Paid-up Capital | |
| 25,10,000 equity shares of INR 10 each | 2,51,00,000 |
| Total | 2,51,00,000 |

The Transferor Company 5 is a wholly owned subsidiary of the Transferee Company 3. The equity shares of the Transferor Company 5 are not listed on any Stock Exchange in India or elsewhere.

- 2.6 The share capital structure of the Demerged Company 1/ Transferee Company 1 as on 18 May 2017 is as follows:

| Particulars | INR |
|---|-----------------------|
| Authorised Share Capital | |
| 15,00,00,000 equity shares of INR 10 each | 1,50,00,00,000 |
| Total | 1,50,00,00,000 |
| Issued Capital | |
| 13,88,57,015 equity shares of INR 10 each | 138,85,70,150 |
| Total | 138,85,70,150 |
| Subscribed and Paid-up Capital | |
| 13,25,57,043 equity shares of INR 10 each | 1,32,55,70,430* |
| Total | 1,32,55,70,430 |

*excluding paid up amount of INR 65,56,021 for forfeited shares.

The equity shares of the Demerged Company 1/ Transferee Company 1 are listed on the Stock Exchanges and the Demerged Company GDRs are listed on the Luxembourg Stock Exchange. The issued, subscribed and paid up capital includes 10,732 equity shares represented by 10,732 Demerged Company 1 GDRs as on 18 May 2017.

2.7 The share capital structure of the Resulting Company 1 as on 18 May 2017 is as follows:

| Particulars | INR |
|---|------------------------|
| Authorised Share Capital | |
| 1,25,00,00,000 equity shares of INR 10 each | 12,50,00,00,000 |
| Total | 12,50,00,00,000 |
| Issued, Subscribed and Paid-up Capital | |
| 1,20,34,41,049 equity shares of INR 10 each | 12,03,44,10,490 |
| Total | 12,03,44,10,490 |

The Resulting Company 1 is a wholly owned subsidiary of the Transferor Company 1. The equity shares of the Resulting Company 1 are not listed on any Stock Exchange in India or elsewhere.

2.8 The share capital structure of the Resulting Company 2 as on 18 May 2017 is as follows:

| Particulars | INR |
|---|-----------------|
| Authorised Share Capital | |
| 50,000 equity shares of INR 10 each | 5,00,000 |
| Total | 5,00,000 |
| Issued, Subscribed and Paid-up Capital | |
| 50,000 equity shares of INR 10 each | 5,00,000 |
| Total | 5,00,000 |

The Resulting Company 2 is a wholly owned subsidiary of the Demerged Company 1/ Transferee Company 1. The equity shares of the Resulting Company 2 are not listed on any Stock Exchange in India or elsewhere.

2.9 The share capital structure of the Resulting Company 3/ Transferee Company 2 as on 18 May 2017 is as follows:

| Particulars | INR |
|---|-----------------|
| Authorised Share Capital | |
| 50,000 equity shares of INR 10 each | 5,00,000 |
| Total | 5,00,000 |
| Issued, Subscribed and Paid-up Capital | |
| 50,000 equity shares of INR 10 each | 5,00,000 |
| Total | 5,00,000 |

The Resulting Company 3/ Transferee Company 2 is a wholly owned subsidiary of the Demerged Company 1/ Transferee Company 1. The equity shares of the Resulting Company 3/ Transferee Company 2 are not listed on any Stock Exchange in India or elsewhere. The Resulting Company 3/ Transferee Company 2 is in the process of increasing its authorised capital to INR 7,50,00,00,000.

2.10 The share capital structure of the Transferee Company 3 as on 18 May 2017 is as follows:

| Particulars | INR |
|---|------------------------|
| Authorised Share Capital | |
| 8,00,00,00,000 equity shares of INR 10 each | 80,00,00,00,000 |
| Total | 80,00,00,00,000 |

| Particulars | INR |
|---|---------------------|
| Issued, Subscribed and Paid-up Capital | |
| 6,00,00,000 equity shares of INR 10 each | 60,00,00,000 |
| Total | 60,00,00,000 |

The Transferee Company 3 is a subsidiary of the Demerged Company 1/ Transferee Company 1. The equity shares of the Transferee Company 3 are not listed on any Stock Exchange in India or elsewhere.

3. DATE OF TAKING EFFECT AND IMPLEMENTATION OF THIS SCHEME

- 3.1 This Scheme as set out herein in its present form or with any modification(s), as may be approved or imposed or directed by the Tribunal or made as per Clause 69 of this Scheme, shall become effective from Appointed Date 1 or, where relevant Appointed Date 2 but shall be operative from the Effective Date.

PART - II

AMALGAMATION OF TRANSFEROR COMPANY 1 WITH TRANSFEREE COMPANY 1

4. TRANSFER OF ASSETS AND LIABILITIES

- 4.1 With effect from the opening of business hours of Appointed Date 1, and subject to the provisions of this Scheme and pursuant to Section 232 of the Act and Section 2(1B) of the Income-tax Act, 1961, the Transferor Company 1 shall stand amalgamated with the Transferee Company 1 as a going concern and all assets, liabilities, contracts, arrangements, employees, Permits, licences, records, approvals, etc. of the Transferor Company 1 shall, without any further act, instrument or deed, stand transferred to and vested in or be deemed to have been transferred to and vested in the Transferee Company 1, so as to become as and from the Appointed Date 1, the assets, liabilities, contracts, arrangements, employees, Permits, licences, records, approvals, etc. of the Transferee Company 1 by virtue of, and in the manner provided in this Scheme.
- 4.2 Without prejudice to the generality of the above and to the extent applicable, unless otherwise stated herein, with effect from the Appointed Date 1:
- 4.2.1 with respect to the assets of the Transferor Company 1 that are movable in nature or are otherwise capable of being transferred by manual delivery or by paying over or endorsement and/ or delivery, the same may be so transferred by the Transferor Company 1 by operation of law without any further act or execution of an instrument with the intent of vesting such assets with the Transferee Company 1 as on the Appointed Date 1;
- 4.2.2 subject to Clause 4.2.3 below, with respect to the assets of the Transferor Company 1, other than those referred to in Clause 4.2.1 above, including all rights, title and interests in the agreements (including agreements for lease or license of the properties) investments in shares, mutual funds, bonds and any other securities, sundry debtors, outstanding loans and advances, if any, recoverable in cash or in kind or for value to be received, bank balances and deposits, if any, with Government, semi-Government, local and other authorities and bodies, customers and other persons, whether or not the same is held in the name of the Transferor Company 1, shall, without any further act, instrument or deed, be transferred to and vested in and/ or be deemed to be transferred to and vested in the Transferee Company 1, with effect from the Appointed Date 1 by operation of law as transmission, as the case may be, in favour of Transferee Company 1. With regard to the licenses of the properties, the Transferee Company 1 will enter into novation agreements, if it is so required;
- 4.2.3 without prejudice to the aforesaid, all the immovable property (including but not limited to the land, buildings, offices, factories, sites, tenancy rights related thereto, and other immovable property, including accretions and appurtenances), whether or not included in the books of the Transferor Company 1, whether freehold or leasehold (including but not limited to any other document of title,

- rights, interest and easements in relation thereto, and any shares in cooperative housing societies associated with such immovable property) shall stand transferred to and be vested in the Transferee Company 1, as successor to the Transferor Company 1, without any act or deed to be done or executed by the Transferor Company 1, as the case may be and/ or the Transferee Company 1;
- 4.2.4 all debts, liabilities, duties and obligations (debentures, bonds, notes or other debt securities) of the Transferor Company 1 shall, without any further act, instrument or deed be transferred to, and vested in, and/ or deemed to have been transferred to, and vested in, the Transferee Company 1, so as to become on and from the Appointed Date 1, the debts, liabilities, duties and obligations of the Transferee Company 1 on the same terms and conditions as were applicable to the Transferor Company 1, and it shall not be necessary to obtain the consent of any Person who is a party to contract or arrangement by virtue of which such liabilities have arisen in order to give effect to the provisions of this Clause 4;
- 4.2.5 the vesting of the entire undertaking of the Transferor Company 1, as aforesaid, shall be subject to the Encumbrances, if any, over or in respect of any of the assets or any part thereof, provided however that such Encumbrances shall be confined only to the relevant assets of Transferor Company 1 or part thereof on or over which they are subsisting on and no such Encumbrances shall extend over or apply to any other asset(s) of Transferee Company 1. Any reference in any security documents or arrangements (to which Transferor Company 1 is a party) related to any assets of Transferor Company 1 shall be so construed to the end and intent that such security shall not extend, nor be deemed to extend, to any of the other asset(s) of Transferee Company 1. Similarly, Transferee Company 1 shall not be required to create any additional security over assets vested under this Scheme for any loans, debentures, deposits or other financial assistance already availed of /to be availed of by it, and the Encumbrances in respect of such indebtedness of Transferee Company 1 shall not extend or be deemed to extend or apply to the assets so vested;
- 4.2.6 Taxes, if any, paid or payable by the Transferor Company 1 after the Appointed Date 1 shall be treated as paid or payable by the Transferee Company 1 and the Transferee Company shall be entitled to claim the credit, refund or adjustment for the same as may be applicable;
- 4.2.7 if the Transferor Company 1 is entitled to any unutilized credits (including balances or advances), benefits, subsidies, grants, special status and other benefits or privileges of whatsoever nature under the incentive schemes and policies including tax holiday or concessions under any Tax Laws or Applicable Laws, the Transferee Company 1 shall be entitled as an integral part of the Scheme to claim such benefit or incentives or unutilised credits as the case may be automatically without any specific approval or permission;
- 4.2.8 upon Part II of the Scheme becoming effective, the Transferor Company 1 and / or the Transferee Company 1 shall have the right to revise their respective financial statements and returns along with prescribed forms, filings and annexures under the Tax Laws and to claim refunds and/ or credit for Taxes paid and for matters incidental thereto, if required, to give effect to the provisions of the Scheme;
- 4.2.9 it is hereby clarified that in case of any refunds, benefits, incentives, grants, subsidies, etc., the Transferor Company 1, shall, if so required by the Transferee Company 1, issue notices in such form as the Transferee Company 1 may deem fit and proper stating that pursuant to the Tribunal having sanctioned this Scheme under Sections 230 to 232 of the Act, the relevant refund, benefit, incentive, grant, subsidies, be paid or made good or held on account of the Transferee Company 1, as the person entitled thereto, to the end and intent that the right of the Transferor Company 1, to recover or realise the same, stands transferred to the Transferee Company 1 and that appropriate entries should be passed in their respective books to record the aforesaid changes;

- 4.2.10 On and from the Effective Date and till such time that the name of the bank accounts of the Transferor Company 1 has been replaced with that of the Transferee Company 1, the Transferee Company 1 shall be entitled to maintain and operate the bank accounts of the Transferor Company 1 in the name of the Transferor Company 1 and for such time as may be determined to be necessary by the Transferee Company 1. All cheques and other negotiable instruments, payment orders received or presented for encashment which are in the name of the Transferor Company 1 after the Effective Date shall be accepted by the bankers of the Transferee Company 1 and credited to the account of the Transferee Company 1, if presented by the Transferee Company 1; and
- 4.2.11 without prejudice to the foregoing provisions of Clause 4.2 the Transferor Company 1, and the Transferee Company 1 shall be entitled to apply to the Appropriate Authorities as are necessary under any law for such consents, approvals and sanctions which the Transferee Company 1 may require and execute any and all instruments or documents and do all the acts and deeds as may be required, including filing of necessary particulars and/ or modification(s) of charge, with the concerned RoC or filing of necessary applications, notices, intimations or letters with any authority or Person, to give effect to the above provisions.

5. PERMITS

With effect from the Appointed Date 1, all the Permits held or availed of by, and all rights and benefits that have accrued to, the Transferor Company 1, pursuant to the provisions of Section 232 of the Act, shall without any further act, instrument or deed, be transferred to, and vest in, or be deemed to have been transferred to, and vested in, and be available to, the Transferee Company 1 so as to become as and from the Appointed Date 1, the Permits, estates, assets, rights, title, interests and authorities of the Transferee Company 1 and shall remain valid, effective and enforceable on the same terms and conditions to the extent permissible in Applicable Laws. Upon the Effective Date and until the Permits are transferred, vested, recorded, effected, and/ or perfected, in the record of the Appropriate Authority, in favour of the Transferee Company 1, the Transferee Company 1 is authorized to carry on business in the name and style of the Transferor Company 1, and under the relevant license and/ or permit and/ or approval, as the case may be, and the Transferee Company 1 shall keep a record and/ or account of such transactions.

6. CONTRACTS

- 6.1 Subject to the other provisions of the Scheme, all contracts, deeds, bonds, agreements, arrangements and other instruments of whatsoever nature, subsisting or having effect on or immediately before the Appointed Date 1, to which the Transferor Company 1, is a party shall remain in full force and effect against or in favour of the Transferee Company 1 and shall be binding on and be enforceable by and against the Transferee Company 1 as fully and effectually as if the Transferee Company 1 had at all material times been a party thereto. The Transferee Company 1 will, if required, enter into novation agreement(s) in relation to such contracts, deeds, bonds, agreements, arrangements and other instruments as stated above. Any *inter-se* contract between the Transferor Company 1, on the one hand, and the Transferee Company 1 on the other hand, shall stand cancelled and cease to operate upon the effectiveness of Part II of this Scheme.
- 6.2 Without prejudice to the other provisions of this Scheme and notwithstanding the fact that vesting of the assets and liabilities of the Transferor Company 1 occurs by virtue of this Scheme, the Transferee Company 1 may, at any time in accordance with the provisions hereof, if so required under any Applicable Law or otherwise, take such actions and execute such deeds (including deeds of adherence), confirmations, other writings or tripartite arrangements with any party to any contract or arrangement to which the Transferor Company 1, is a party or any writings as may be necessary in order to give effect to the provisions of this Scheme. The Transferee Company 1 shall under the provisions of this Scheme, be deemed to be authorized to execute any such writings on behalf of the Transferor Company 1, to carry out or perform all such formalities or compliances referred to above on the part of the Transferor Company 1.

- 6.3 On and from the Effective Date, and thereafter, the Transferee Company 1 shall be entitled to complete and enforce all pending contracts and transactions and to accept stock returns and issue credit notes in respect of the Transferor Company 1 in the name of the Transferor Company 1 in so far as may be necessary until the transfer of rights and obligations of the Transferor Company 1, to the Transferee Company 1 under this Scheme has been given effect to under such contracts and transactions.

7. EMPLOYEES

Upon this Scheme coming into effect and with effect from the Effective Date, the Transferee Company 1 undertakes to engage all the employees of the Transferor Company 1 on the terms and conditions not less favourable than those on which they are engaged by the Transferor Company 1 without any interruption of service as a result of the amalgamation of the Transferor Company 1 with the Transferee Company 1. The Transferee Company 1 also agrees that the services of all such employees with the Transferor Company 1 prior to the amalgamation of the Transferor Company 1 with the Transferee Company 1 shall be taken into account for the purposes of all existing benefits to which the said employees may be eligible, including for the purpose of payment of any retrenchment compensation, gratuity and other retiral/ terminal benefits.

8. LEGAL PROCEEDINGS

If any suit, cause of actions, appeal or other legal, quasi-judicial, arbitral or other administrative proceedings of whatever nature (hereinafter called the “**Proceedings**”) by or against the Transferor Company 1 is pending on the Effective Date, the same shall not abate, be discontinued or be in any way prejudicially affected by reason of the amalgamation or of anything contained in this Scheme, but the Proceedings may be continued, prosecuted and enforced by or against the Transferee Company 1 in the same manner and to the same extent as it would or might have been continued, prosecuted and enforced by or against the Transferor Company 1 as if this Scheme had not been made. On and from the Effective Date, the Transferee Company 1 may initiate any legal proceeding for and on behalf of the Transferor Company 1.

9. CONSIDERATION

- 9.1 The Transferor Company 1 is a wholly owned subsidiary of the Transferee Company 1 and therefore there shall be no issue of shares by the Transferee Company 1 in this regard as consideration for the amalgamation of Transferor Company 1 into Transferee Company 1.
- 9.2 Upon Part II of the Scheme coming into effect, all equity shares of the Transferor Company 1 held by the Transferee Company 1 (held either directly or through its nominees) shall stand cancelled without any further application, act or deed.

10. ACCOUNTING TREATMENT BY THE TRANSFEE COMPANY 1 IN RESPECT OF ASSETS AND LIABILITIES

The Transferee Company 1 shall account for the Scheme in its books/ financial statements upon receipt of all relevant/ requisite approvals for the Scheme in accordance with "Indian Accounting Standard (Ind-AS)" notified under the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time including as provided herein below :

- 10.1 The Transferee Company 1 shall record the assets and liabilities of Transferor Company 1, transferred to and vested in it pursuant to this Scheme at their respective carrying values as appearing in the books of the Transferor Company 1.
- 10.2 The Transferee Company 1 shall preserve the identity of the reserves of the Transferor Company 1 transferred to and vested in it and shall record in its books in the same form in which they appear in the books of the Transferor Company 1.
- 10.3 The shares held by the Transferee Company 1 in the Transferor Company 1 on the Effective Date shall be cancelled and the amount of such investment cancelled shall be adjusted to Capital Reserve.

- 10.4 No new shares will be issued or allotted by the Transferee Company 1 pursuant to this Scheme.
- 10.5 Loans and advances, receivables, payables and other dues outstanding between the Transferor Company 1 and the Transferee Company 1 will stand cancelled and there shall be no further obligation/ outstanding in that behalf.

The difference being the Net Assets transferred to Transferee Company 1 pursuant to Clause 10.1 as reduced by Reserves recorded in Transferee Company 1 pursuant to Clause 10.2 and after giving effect to inter-company balances as per Clause 10.5, shall be adjusted to Capital Reserve of the Transferee Company 1.

For the purpose of this Clause 10, “Net Assets” would mean difference between the carrying value of assets and liabilities.

11. VALIDITY OF EXISTING RESOLUTIONS, ETC.

Upon the coming into effect of Part II of this Scheme, the resolutions and power of attorney of/ executed by the Transferor Company 1, as are considered necessary by the Board of the Transferee Company 1, and that are valid and subsisting on the Effective Date, shall continue to be valid and subsisting and be considered as resolutions and power of attorney passed/ executed by the Transferee Company 1, and if any such resolutions have any monetary limits approved under the provisions of the Act, or any other applicable statutory provisions, then said limits as are considered necessary by the Board of the Transferee Company 1 shall be added to the limits, if any, under like resolutions passed by the Transferee Company 1 and shall constitute the aggregate of the said limits in the Transferee Company 1.

PART - III

DEMERGER AND VESTING OF THE GENERATION UNDERTAKING

12. DEMERGER AND VESTING OF THE GENERATION UNDERTAKING

- 12.1 Immediately on Part II of the Scheme becoming effective and with effect from the opening business hours of Appointed Date 2, and subject to the provisions of this Scheme and pursuant to Sections 230 to 232 of the Act and Section 2(19AA) of the Income-tax Act, 1961, the Generation Undertaking along with all its assets, liabilities, contracts, arrangements, employees, Permits, licences, records, approvals, etc. shall, without any further act, instrument or deed, be demerged from Demerged Company 1 and transferred to and be vested in or be deemed to have been vested in the Resulting Company 1 as a going concern so as to become as and from the Appointed Date 2, the assets, liabilities, contracts, arrangements, employees, Permits, licences, records, approvals, etc. of the Resulting Company 1 by virtue of, and in the manner provided in this Scheme. It is clarified that assets forming part of the licensed power distribution business of the Demerged Company 1 do not constitute the Generation Undertaking and shall not be transferred as part of the Generation Undertaking. The fixed assets pertaining to the Generation Undertaking are more particularly set out in Schedule I hereto.
- 12.2 In respect of such of the assets and properties forming part of the Generation Undertaking as are movable in nature or are otherwise capable of transfer by delivery or possession, or by endorsement and/ or delivery, the same shall stand transferred by the Demerged Company 1 upon coming into effect of this Scheme and shall, *ipso facto* and without any other order to this effect, become the assets and properties of the Resulting Company 1.
- 12.3 subject to Clause 12.4 below, with respect to the assets of the Generation Undertaking, other than those referred to in Clause 12.2 above, including all rights, title and interests in the agreements (including agreements for lease or license of the properties), investments in shares, mutual funds, bonds and any other securities, sundry debtors, claims from customers or otherwise, outstanding loans and advances, if any, recoverable in cash or in kind or for value to be received, bank balances and deposits, if any, with Government, semi-Government, local and other authorities and bodies, customers and other persons, whether or not the same is held in the name of the Demerged Company 1, shall, without any further act, instrument or deed, be transferred to and

vested in and/ or be deemed to be transferred to and vested in the Resulting Company 1, with effect from the Appointed Date 2 by operation of law as transmission or as the case may be in favour of Resulting Company 1. With regard to the licenses of the properties, the Resulting Company 1 will enter into novation agreements, if it is so required.

- 12.4 Without prejudice to the aforesaid, the Generation Undertaking, including all immoveable property, whether or not included in the books of the Demerged Company 1, whether freehold or leasehold (including but not limited to land, buildings, sites, tenancy rights related thereto, and immovable properties and any other document of title, rights, interest and easements in relation thereto) of the Generation Undertaking shall stand transferred to and be vested in the Resulting Company 1, without any act or deed to be done or executed by the Demerged Company 1 and/ or the Resulting Company 1.
- 12.5 notwithstanding anything contained in this Scheme, the immovable properties of the Demerged Company 1 situated within such states in relation to the Generation Undertaking as the Resulting Company 1 may determine, whether owned or leased, for the purpose inter alia of payment of stamp duty, and vesting unto the Resulting Company 1 and if the Resulting Company 1 so decide, the concerned parties, whether executed before or after the Effective Date, shall execute and register or cause so to be done, separate deeds of conveyance or deeds of assignment of lease, as the case may be, in favour of the Resulting Company 1 in respect of such immovable properties. Each of the immovable properties, only for the payment of stamp duty, shall be deemed to be conveyed at a consideration being the fair market value of such properties (arrived at by a government approved independent valuer). The execution of such conveyance shall form an integral part of the Scheme.
- 12.6 The Demerged Company 1 shall, at its sole discretion but without being obliged, give notice in such form as it may deem fit and proper, to such Persons, as the case may be, that the said debt, receivable, bill, credit, loan, advance or deposit stands transferred to and vested in the Resulting Company 1 and that appropriate modification should be made in their respective books/ records to reflect the aforesaid changes.
- 12.7 After effectiveness of Part II of the Scheme, all debts, liabilities, loans, obligations and duties of the Demerged Company 1 as on the Appointed Date 2 and relatable to the Generation Undertaking (“**Transferred Generation Liabilities**”) shall, without any further act or deed, be and stand transferred to and be deemed to be transferred to the Resulting Company 1 to the extent that they are outstanding as on the Appointed Date 2 and the Resulting Company 1 shall meet, discharge and satisfy the same. The term “**Transferred Generation Liabilities**” shall include:
- 12.7.1 the debts, liabilities obligations incurred and duties of any kind, nature or description (including contingent liabilities) which arise out of the activities or operations of the Generation Undertaking;
- 12.7.2 the specific loans or borrowings (including debentures bonds, notes and other debt securities raised, incurred and utilized solely for the activities or operations of the Generation Undertaking); and
- 12.7.3 in cases other than those referred to in Clauses 12.7.1 or 12.7.2 above, so much of the amounts of general or multipurpose borrowings, if any, of the Demerged Company 1, as stand in the same proportion which the value of the assets transferred pursuant to the demerger of the Generation Undertaking bear to the total value of the assets of the Demerged Company 1 immediately prior to the Appointed Date 2.
- However, the tax liabilities and tax demands or refunds received or to be received by the Demerged Company 1 for a period prior to the Appointed Date 2 in relation to the Demerged Company 1 shall not be transferred as part of the Generation Undertaking to Resulting Company 1.
- 12.8 In so far as any Encumbrance in respect of Transferred Generation Liabilities is concerned, such Encumbrance shall, without any further act, instrument or deed being required to be modified and, if so agreed, shall be extended to and shall operate over the assets of the Resulting Company 1. For the avoidance of doubt, it is

hereby clarified that in so far as the assets comprising the Remaining Business are concerned, the Encumbrance, if any, over such assets relating to the Transferred Generation Liabilities, without any further act, instrument or deed being required, be released and discharged from the obligations and Encumbrances relating to the same. Further, in so far as the assets comprised in the Generation Undertaking are concerned, the Encumbrance over such assets relating to any loans, borrowings or other debts which are not transferred to the Resulting Company 1 pursuant to this Scheme and which shall continue with the Demerged Company 1, shall without any further act or deed be released from such Encumbrance and shall no longer be available as security in relation to such liabilities.

- 12.9 Taxes, if any, paid or payable by the Demerged Company 1 after the Appointed Date 2 and specifically pertaining to Generation Undertaking shall be treated as paid or payable by the Resulting Company 1 and the Resulting Company 1 shall be entitled to claim the credit, refund or adjustment for the same as may be applicable.
- 12.10 If the Demerged Company 1 is entitled to any unutilized credits (including balances or advances), benefits under the incentive schemes and policies including tax holiday or concessions relating to the Generation Undertaking under any Tax Laws or Applicable Laws, the Resulting Company 1 shall be entitled as an integral part of the Scheme to claim such benefit or incentives or unutilised credits as the case may be without any specific approval or permission.
- 12.11 Upon Part III of the Scheme becoming effective, the Demerged Company 1 and the Resulting Company 1 shall have the right to revise their respective financial statements and returns along with prescribed forms, filings and annexures under the Tax Laws and to claim refunds and/or credit for Taxes paid and for matters incidental thereto, if required, to give effect to the provisions of the Scheme.
- 12.12 Subject to clause 16.2 and any other provisions of the Scheme, any refunds, benefits, incentives, grants, subsidies in relation to or in connection with the Generation Undertaking, the Demerged Company 1 shall, if so required by the Resulting Company 1, issue notices in such form as the Resulting Company 1 may deem fit and proper stating that pursuant to the Tribunal having sanctioned this Scheme, the relevant refund, benefit, incentive, grant, subsidies, be paid or made good or held on account of the Resulting Company 1, as the person entitled thereto, to the end and intent that the right of the Demerged Company 1 to recover or realise the same, stands transferred to the Resulting Company 1 and that appropriate entries should be passed in their respective books to record the aforesaid changes.
- 12.13 On and from the Effective Date and till such time that the name of the bank accounts of the Demerged Company 1, in relation to or in connection with the Generation Undertaking, have been replaced with that of the Resulting Company 1, the Resulting Company 1 shall be entitled to maintain and operate the bank accounts of the Demerged Company 1, in the name of the Demerged Company 1 for such time as may be determined to be necessary by the Resulting Company 1. All cheques and other negotiable instruments, payment orders received or presented for encashment which are in the name of the Demerged Company 1, in relation to or in connection with the Generation Undertaking, after the Effective Date shall be accepted by the bankers of the Resulting Company 1 and credited to the account of the Resulting Company 1, if presented by the Resulting Company 1.
- 12.14 Without prejudice to the provisions of the foregoing sub clauses of this Clause 12, and upon the effectiveness of Part III of this Scheme, the Demerged Company 1 and the Resulting Company 1 shall be entitled to apply to the Appropriate Authorities as are necessary under any law for such consents, approvals and sanctions which the Resulting Company 1 may require and execute any and all instruments or documents and do all the acts and deeds as may be required, including filing of necessary particulars and/ or modification(s) of charge, with the concerned RoC or filing of necessary applications, notices, intimations or letters with any authority or Person to give effect to the Scheme.

13. PERMITS

- 13.1 With effect from the Appointed Date 2, Permits relating to the Generation Undertaking shall be transferred to and vested in the Resulting Company 1 and the concerned licensor and grantors of such Permits shall endorse where necessary, and record the Resulting Company 1 on such Permits so as to empower and facilitate the approval and vesting of the Generation Undertaking in the Resulting Company 1 and continuation of operations pertaining to the Generation Undertaking in the Resulting Company 1 without any hindrance, and shall stand transferred to and vested in and shall be deemed to be transferred to and vested in the Resulting Company 1 without any further act or deed and shall be appropriately mutated by the Appropriate Authorities concerned therewith in favour of the Resulting Company 1 as if the same were originally given by, issued to or executed in favour of the Resulting Company 1 and the Resulting Company 1 shall be bound by the terms thereof, the obligations and duties thereunder and the rights and benefits under the same shall be available to the Resulting Company 1.
- 13.2 The benefit of all Permits pertaining to the Generation Undertaking shall without any other order to this effect, transfer and vest into and become available to the Resulting Company 1 pursuant to the sanction of this Scheme.

14. CONTRACTS

- 14.1 Subject to the other provisions of this Scheme, all contracts, deeds, bonds, agreements, arrangements and other instruments in relation to the Generation Undertaking, to which the Demerged Company 1 is a party and which is subsisting or having effect on or immediately before the Appointed Date 2 shall remain in full force and effect against or in favour of the Resulting Company 1 and shall be binding on and be enforceable by and against the Resulting Company 1 as fully and effectually as if the Resulting Company 1 had at all material times been a party or beneficiary or obligee thereto. The Resulting Company 1 will, if required, enter into a novation agreement in relation to such contracts, deeds, bonds, agreements, arrangements and other instruments as stated above and, if required, cause such contracts, deeds, bonds, agreements, arrangements and other instruments as stated above to be formally taken on record/ recognised by the Appropriate Authorities.
- 14.2 Without prejudice to the other provisions of this Scheme and notwithstanding the fact that vesting of the Generation Undertaking occurs by virtue of this Scheme, the Resulting Company 1 may, at any time after the coming into effect of this Scheme, in accordance with the provisions hereof, if so required under any Applicable Law or otherwise, take such actions and execute such deeds (including deeds of adherence), confirmations, other writings or tripartite arrangements with any party to any contract or arrangement to which the Demerged Company 1 is a party or any writings as may be necessary in order to give effect to the provisions of this Scheme. With effect from the Appointed Date 2, the Resulting Company 1 shall under the provisions of this Scheme, be deemed to be authorized to execute any such writings on behalf of the Demerged Company 1 to carry out or perform all such formalities or compliances referred to above on the part of the Demerged Company 1.
- 14.3 Without prejudice to the aforesaid and notwithstanding any other provision of this Scheme, the Demerged Company 1 shall continue to procure/ purchase electricity from the Resulting Company 1 including the generating stations vested with the Resulting Company 1 as part of the Generation Undertaking, in accordance with the terms and conditions that are in line with the existing arrangement read with the tariff orders passed from time to time by Appropriate Authorities, between the Demerged Company 1 and the Resulting Company 1 including the generating stations vested therein. Accordingly, power purchase agreements/ arrangements will be modified / executed to reflect the aforesaid, which will be binding upon each of the parties and, if required, the Resulting Company 1 or the Demerged Company 1 as may be appropriate, cause such contracts, agreements, arrangements and other instruments to be taken on record/recognised by the Appropriate Authorities.
- 14.4 On and from the Effective Date, and thereafter, the Resulting Company 1 shall be entitled to enforce all pending contracts and transactions and to accept stock returns and issue credit notes in respect of the Demerged Company 1, in relation to or in connection with the Generation Undertaking, in the name of the Resulting Company 1

in so far as may be necessary until the transfer of rights and obligations of the Generation Undertaking to the Resulting Company 1 under this Scheme have been given effect to under such contracts and transactions.

15. EMPLOYEES

- 15.1 Upon the effectiveness of Part III of this Scheme and with effect from the Effective Date, the Resulting Company 1 undertakes to engage, without any interruption in service, all employees of the Demerged Company 1, engaged in or in relation to the Generation Undertaking, on the terms and conditions not less favourable than those on which they are engaged by the Demerged Company 1. The Resulting Company 1 undertakes to continue to abide by any agreement/ settlement or arrangement, if any, entered into or deemed to have been entered into by the Demerged Company 1 with any of the aforesaid employees or union representing them. The Resulting Company 1 agrees that the services of all such employees with the Demerged Company 1 prior to the demerger shall be taken into account for the purposes of all existing benefits to which the said employees may be eligible, including for the purpose of payment of any retrenchment compensation, gratuity and other retiral/ terminal benefits. The decision on whether or not an employee is part of the Generation Undertaking, be decided by the Demerged Company 1, and shall be final and binding on all concerned.
- 15.2 The accumulated balances, if any, standing to the credit of the aforesaid employees in the existing gratuity fund and superannuation fund of which they are members, as the case may be, will be transferred respectively to such gratuity fund and superannuation funds nominated by the Resulting Company 1 and/ or such new gratuity fund and superannuation fund to be established in accordance with Applicable Law and caused to be recognized by the Appropriate Authorities, by the Resulting Company 1. Pending the transfer as aforesaid, the gratuity fund and superannuation fund dues of the said employees would be continued to be deposited in the existing gratuity fund and superannuation fund respectively of the Demerged Company 1.
- 15.3 In so far as provident fund is concerned, the balances standing to the credit of the said employees in the existing provident fund of the Demerged Company 1 shall be retained in such provident fund and such provident fund shall be continued for the benefit of: (a) the said employees who are transferred to the Resulting Company 1, as aforesaid, and (b) other employees of the Demerged Company 1. In relation to said employees being transferred, the Resulting Company 1 shall stand substituted for the Demerged Company 1, for all purposes whatsoever, including relating to the obligation to make contributions to the said fund in accordance with the provisions thereof. The rules of such existing provident fund shall stand amended accordingly. The employees of the Demerged Company 1 engaged in or in relation to the Generation Undertaking who are transferred to the Resulting Company 1, as aforesaid, shall be deemed to constitute a separate class of employees of the Resulting Company 1 for the purpose of compliance with the provisions of the Employees Provident Fund and Miscellaneous Provisions Act, 1952.

16. LEGAL PROCEEDINGS

- 16.1 Upon the coming into effect of this Scheme, proceedings relating to the Generation Undertaking shall not abate or be discontinued or be in any way prejudicially affected by reason of this Scheme or by anything contained in this Scheme but shall be continued and be enforced by or against the Resulting Company 1 with effect from the Effective Date in the same manner and to the same extent as would or might have been continued and enforced by or against the Demerged Company 1.
- 16.2 The Resulting Company 1: (a) shall be replaced/ added as party to such proceedings relating to the Generation Undertaking; and (b) shall prosecute or defend such proceedings at its own cost and the liability of the Demerged Company 1 shall consequently stand nullified. Notwithstanding anything to the contrary contained in the Scheme, all proceedings before the West Bengal Electricity Regulatory Commission or the Appellate Tribunal for Electricity pertaining to a period prior to the Appointed Date 2 or any appeal, review or any proceeding after the Appointed Date 2 arising therefrom shall continue to be enforced by or against the Demerged Company 1 and the Demerged Company 1 shall prosecute or defend such proceedings at its own cost and liability. For the avoidance of doubt, it is clarified that only the Demerged Company 1 shall be liable for the result of such order

or judgment including any relief or positive impact/benefit or adverse impact/liability accruing from such order or judgment. It is clarified that except, as otherwise provided herein, the Demerged Company 1 shall in no event be responsible or liable in relation to any proceedings relating to the Generation Undertaking that stand transferred to the Resulting Company 1.

17. CONSIDERATION

- 17.1 After effectiveness of Part II of the Scheme and upon Part III of the Scheme coming into effect and in consideration of and subject to the provisions of this Scheme, the Resulting Company 1 shall, without any further application, act, deed, consent, acts, instrument or deed, issue and allot, on a proportionate basis to each shareholder of the Demerged Company 1, 5 (five) fully paid up equity shares of INR 10 (Indian Rupees Ten) each of the Resulting Company 1 (“**Generation Undertaking New Equity Shares**”) for every 10 equity shares of the Demerged Company 1 held by such shareholder whose name is recorded in the register of members and records of the depository as members of the Demerged Company 1 as on the Record Date;
- 17.2 The equity shares of the Resulting Company 1 to be issued and allotted as provided in Clause 17.1 above shall be subject to the provisions of the memorandum of association and articles of association of Resulting Company 1, as the case may be, and shall rank *pari passu* in all respects with any existing equity shares of Resulting Company 1, as the case may be, after the Effective Date including with respect to dividend, bonus, right shares, voting rights and other corporate benefits attached to the equity shares of Resulting Company 1.
- 17.3 In case any shareholder’s shareholding in the Demerged Company 1 is such that such shareholder becomes entitled to a fraction of an equity share of the Resulting Company 1, the Resulting Company 1 shall not issue fractional share certificate to such shareholder but shall consolidate such fractions and round up the aggregate of such fractions to the next whole number and issue and allot the consolidated shares directly to a trustee nominated by the Board of Resulting Company 1 in that behalf, who shall sell such shares in the market at such price or prices and on such time or times as the trustee may in its sole discretion decide and on such sale, shall pay to the Resulting Company 1, the net sale proceeds (after deduction of applicable taxes and other expenses incurred), whereupon the Resulting Company 1 shall, subject to withholding tax, if any, distribute such sale proceeds to the concerned shareholders of Demerged Company 1 in proportion to their respective fractional entitlements so sold by the trustee.
- 17.4 The issue and allotment of equity shares as provided in Clause 17.1, is an integral part hereof and shall be deemed to have been carried out under the orders passed by the Tribunal without requiring any further act on the part of the Resulting Company 1 or the Demerged Company 1 or their shareholders and as if the procedure laid down under the Act and such other Applicable Laws as may be applicable were duly complied with. It is clarified that the approval of the members and creditors of the Resulting Company 1 and/ or the Demerged Company 1 to this Scheme, shall be deemed to be their consent/ approval for the issue and allotment of equity shares, as the case may be, pursuant to the aforesaid Clause 17.1.
- 17.5 The equity shares issued pursuant to Clause 17.1 shall be in dematerialized form unless otherwise notified in writing by a shareholder of the Demerged Company 1 to the Resulting Company 1 on or before such date as may be determined by the Board of Demerged Company 1. In the event that such notice has not been received by Resulting Company 1 in respect of any of the shareholders of Demerged Company 1, the equity shares, shall be issued to such shareholders in dematerialized form provided that the shareholders of Demerged Company 1 shall be required to have an account with a depository participant and shall be required to provide details thereof and such other confirmations as may be required. In the event that Resulting Company 1 has received notice from any shareholder that the equity shares are to be issued in physical form or if any shareholder has not provided the requisite details relating to his/ her/ its account with a depository participant or other confirmations as may be required or if the details furnished by any shareholder do not permit electronic credit of the shares of Resulting Company 1, then Resulting Company 1 shall issue the equity shares in physical form to such shareholder or shareholders.

- 17.6 Resulting Company 1 shall apply for listing of its equity shares on the Stock Exchanges in terms of and in compliance of SEBI Circular and other relevant provisions as may be applicable. The equity shares allotted by the Resulting Company 1 in terms of Clause 17.1 above, pursuant to the Scheme, shall remain frozen in the depository system till listing/ trading permission is given by the designated Stock Exchange. Further, there shall be no change in the shareholding pattern of Resulting Company 1 between the Record Date and the listing of its equity shares which may affect the status of approval of the Stock Exchanges.
- 17.7 Resulting Company 1 shall enter into such arrangements and give such confirmations and/ or undertakings as may be necessary in accordance with Applicable Law for complying with the formalities of the Stock Exchanges.
- 17.8 After effectiveness of Part II of the Scheme and upon Part III of the Scheme coming into effect and in consideration of and subject to the provisions of this Scheme, Resulting Company 1 shall issue to the depository of the Demerged Company 1 (“**Resulting Company 1 Depository**”) in relation to the Demerged Company 1 GDRs, shares of the Resulting Company 1 in accordance with Clause 17.1. The Resulting Company 1 Depository shall hold such shares of the Resulting Company 1 on behalf of the holders of the Demerged Company 1 GDRs.
- 17.9 The Resulting Company 1 shall enter into appropriate arrangements with the Resulting Company 1 Depository appointed by the Resulting Company 1 pursuant to a deposit agreement to be entered into between the Resulting Company 1 and the Resulting Company 1 Depository (“**Resulting Company 1 Depository Agreement**”), for issuance of GDRs representing such shares (“**Resulting Company 1 GDRs**”), subject to the provisions of Clause 17.11, on pro-rata basis to holders of GDRs, in accordance with the deposit agreement entered into between the Demerged Company 1 and its depository (“**Deposit Agreement**”).
- 17.10 The Resulting Company 1, the Resulting Company 1 Depository, the Demerged Company 1 and/or the existing depository of the Demerged Company 1 shall execute such further documents and take such further actions as may be deemed necessary or appropriate by the Resulting Company 1 and/or the Demerged Company 1 and the Resulting Company 1 Depository.
- 17.11 The Resulting Company 1 GDRs and the equity shares underlying the Resulting Company 1 GDRs may not be registered under the United States Securities Act of 1933, as amended (the “**Securities Act**”) and the Resulting Company 1 may elect, in its sole discretion, to rely upon an exemption from the registration requirements of the Securities Act under Section 3(a)(10) thereof or any other exemption that the Resulting Company 1 may elect to rely upon. In the event the Resulting Company 1 elects to rely upon an exemption from the registration requirements of the Securities Act under Section 3(a)(10) thereof, the sanction of the Tribunal to this Scheme will be relied upon for the purpose of qualifying the issuance and distribution of the Resulting Company 1 GDRs and the equity shares of the Resulting Company 1, including, without limitation, the equity shares underlying the Resulting Company 1 GDRs, for such an exemption from the registration requirements of the Securities Act under Section 3(a)(10) thereof.
- 17.12 Notwithstanding anything contained herein, if the Board of the Resulting Company 1 determines that it is unable to issue the Resulting Company 1 GDRs due to Applicable Laws (including, without limitation, the non receipt of approvals of an Appropriate Authority as required under Applicable Law), it may elect, in its sole discretion and subject to receipt of such approvals as may be required, to enter into suitable arrangements which may include arrangements with the depository for providing for issuance of equity shares by the Resulting Company 1 to the Resulting Company 1 Depository, which represent the entitlement of the holders of the Demerged Company 1 GDRs. If the above cannot be effected for any reason, the Resulting Company 1 and the Demerged Company 1 shall ensure that this does not delay implementation of the Scheme; and shall, in consultation with each other, take all such actions as may be necessary, including sale of such number of shares, which represent the entitlement of the holders of the Demerged Company 1 GDRs, and thereafter, to remit net sales proceeds (after deduction of applicable taxes and expenses incurred), without delay to the effectiveness or implementation of the Scheme. The Resulting Company 1, the Demerged Company 1 and/ or the Resulting Company 1 Depository

shall execute such further documents and take such further actions as may be necessary or appropriate in this behalf to enable the actions contemplated herein.

18. ACCOUNTING TREATMENT BY THE DEMERGED COMPANY 1 AND THE RESULTING COMPANY 1 IN RESPECT OF THEIR RESPECTIVE ASSETS AND LIABILITIES

The Demerged Company 1 and Resulting Company 1 shall account for the Scheme in their respective books/ financial statements upon receipt of all relevant/ requisite approvals for the Scheme in accordance with applicable Indian Accounting Standards (Ind-AS) notified under the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time including as provided herein below:

18.1 Accounting treatment in the books of the Demerged Company 1

18.1.1 The Demerged Company 1 shall reduce the carrying value of assets and liabilities pertaining to the Generation Undertaking, transferred to and vested in the Resulting Company 1 from the carrying value of assets and liabilities as appearing in its books;

18.1.2 Loans and advances, receivables, payables and other dues outstanding between the Demerged Company 1 and the Resulting Company 1 relating to the Generation Undertaking will stand cancelled and there shall be no further obligation / outstanding in that behalf; and

18.1.3 The difference, being the excess of carrying value of assets over the carrying value of liabilities of the Generation Undertaking shall be adjusted to the equity of the Demerged Company 1.

18.2 Accounting treatment in the books of the Resulting Company 1

18.2.1 The Resulting Company 1 shall record the assets and liabilities pertaining to the Generation Undertaking, transferred to and vested in it pursuant to this Scheme at their respective carrying values as appearing in the books of the Demerged Company 1;

18.2.2 Loans and advances, receivables, payables and other dues outstanding between the Demerged Company 1 and the Resulting Company 1 relating to the Generation Undertaking will stand cancelled and there shall be no further obligation / outstanding in that behalf;

18.2.3 The Resulting Company 1 shall credit to its share capital in its books of account, the aggregate face value of the equity shares issued by it to the members of the Demerged Company 1 pursuant to Clause 17.1 of this Scheme; and

18.2.4 The difference being the Net Assets transferred from Demerged Company 1 pursuant to Clause 18.2.1 as reduced by the share capital issued pursuant to Clause 18.2.3 after giving effect to inter-company balances as per Clause 18.2.2, shall be adjusted to Capital Reserve of the Resulting Company 1.

For the purpose of this Clause 18, "Net Assets" would mean difference between the carrying value of assets and liabilities.

PART - IV

DEMERGER AND VESTING OF THE RETAIL UNDERTAKINGS

19. DEMERGER AND VESTING OF THE RETAIL UNDERTAKINGS

19.1 Immediately on Part II of the Scheme becoming effective and with effect from the opening business hours of Appointed Date 1, and subject to the provisions of this Scheme and pursuant to Sections 230 to 232 of the Act and Section 2(19AA) of the Income-tax Act, 1961, the Retail Undertakings along with all its assets, liabilities, contracts, arrangements, employees, Permits, licences, records, approvals, etc. shall, without any further act, instrument or deed, be demerged from the Demerged Companies and transferred to and be vested in or be deemed to have been vested in the Resulting Company 2 as a going concern so as to become as and from the Appointed Date 1, the assets, liabilities, contracts, arrangements, employees, Permits, licences, records, approvals, etc. of the Resulting Company 2 by virtue of, and in the manner provided in this Scheme.

- 19.2 In respect of such of the assets and properties forming part of the Retail Undertakings as are movable in nature or are otherwise capable of transfer by delivery or possession, or by endorsement and/ or delivery, the same shall stand transferred by the Demerged Companies upon coming into effect of this Scheme and shall, *ipso facto* and without any other order to this effect, become the assets and properties of the Resulting Company 2.
- 19.3 Subject to Clause 19.4 below, with respect to the assets of the Retail Undertakings, other than those referred to in Clause 19.2 above, including all rights, title and interests in the agreements (including agreements for lease or license of the properties), investments in shares, mutual funds, bonds and any other securities, sundry debtors, claims from customers or otherwise, outstanding loans and advances, if any, recoverable in cash or in kind or for value to be received, bank balances and deposits, if any, with Government, semi-Government, local and other authorities and bodies, customers and other persons, whether or not the same is held in the name of the Demerged Companies, shall, without any further act, instrument or deed, be transferred to and vested in and/ or be deemed to be transferred to and vested in the Resulting Company 2, with effect from the Appointed Date 1 by operation of law as transmission or as the case may be in favour of Resulting Company 2. With regard to the licenses of the properties, the Resulting Company 2 will enter into novation agreements, if it is so required.
- 19.4 Without prejudice to the aforesaid, the Retail Undertakings, including all immoveable property, whether or not included in the books of the Demerged Companies, whether freehold or leasehold (including but not limited to land, buildings, sites, tenancy rights related thereto, and immovable properties and any other document of title, rights, interest and easements in relation thereto) of the Retail Undertakings shall stand transferred to and be vested in the Resulting Company 2, without any act or deed to be done or executed by the Demerged Companies and/ or the Resulting Company 2.
- 19.5 The Demerged Companies shall, at their sole discretion but without being obliged, give notice in such form as they may deem fit and proper, to such Persons, as the case may be, that the said debt, receivable, bill, credit, loan, advance or deposit stands transferred to and vested in the Resulting Company 2 and that appropriate modification should be made in their respective books/ records to reflect the aforesaid changes.
- 19.6 After effectiveness of Part II of the Scheme, all debts, liabilities, loans, obligations and, duties of the Demerged Companies as on the Appointed Date 1 and relating to the Retail Undertakings (“**Transferred Retail Liabilities**”) shall, without any further act or deed, be and stand transferred to and be deemed to be transferred to the Resulting Company 2 to the extent that they are outstanding as on the Appointed Date 1 and the Resulting Company 2 shall meet, discharge and satisfy the same. The term “**Transferred Retail Liabilities**” shall include:
- 19.6.1 the debts, liabilities, obligations incurred and duties of any kind, nature or description (including contingent liabilities) which arise out of the activities or operations of the Retail Undertakings;
- 19.6.2 the specific loans or borrowings (including debentures, bonds, notes and other debt securities raised, incurred and utilized solely for the activities or operations of the Retail Undertakings); and
- 19.6.3 in cases other than those referred to in Clauses 19.6.1 or 19.6.2 above, so much of the amounts of general or multipurpose borrowings, if any, of the Demerged Companies, as stand in the same proportion which the value of the assets transferred pursuant to the demerger of Retail Undertakings bear to the total value of the assets of the respective Demerged Companies immediately prior to the Appointed Date 1.
- However, the tax liabilities and tax demands or refunds received or to be received by the Demerged Companies for a period prior to the Appointed Date 1 in relation to the Demerged Companies shall not be transferred as part of the Retail Undertakings to the Resulting Company 2.
- 19.7 In so far as any Encumbrance in respect of Transferred Retail Liabilities is concerned, such Encumbrance shall, without any further act, instrument or deed being required to be modified and shall be extended to and shall operate only over the assets comprised in the Retail Undertakings which may have been encumbered in respect

of the Transferred Retail Liabilities as transferred to the Resulting Company 2 pursuant to this Scheme. For the avoidance of doubt, it is hereby clarified that in so far as the assets comprising the Remaining Undertaking are concerned, the Encumbrance, if any, over such assets relating to the Transferred Retail Liabilities, without any further act, instrument or deed being required, be released and discharged from the obligations and Encumbrances relating to the same. Further, in so far as the assets comprised in the Retail Undertaking are concerned, the Encumbrance over such assets relating to any loans, borrowings or other debts which are not transferred to the Resulting Company 2 pursuant to this Scheme and which shall continue with the Companies, shall without any further act or deed be released from such Encumbrance and shall no longer be available as security in relation to such liabilities.

- 19.8 Taxes, if any, paid or payable by the Demerged Companies after the Appointed Date 1 and specifically pertaining to Retail Undertakings shall be treated as paid or payable by the Resulting Company 2 and the Resulting Company 2 shall be entitled to claim the credit, refund or adjustment for the same as may be applicable.
- 19.9 If the Demerged Companies are entitled to any unutilized credits (including balances or advances), benefits under the incentive schemes and policies including tax holiday or concessions relating to the Retail Undertakings under any Tax Laws or Applicable Laws, the Resulting Company 2 shall be entitled as an integral part of the Scheme to claim such benefit or incentives or unutilised credits as the case may be automatically without any specific approval or permission.
- 19.10 Upon Part IV of the Scheme becoming effective, the Demerged Companies and the Resulting Company shall have the right to revise their respective financial statements and returns along with prescribed forms, filings and annexures under the Tax Laws and to claim refunds and/or credit for Taxes paid and for matters incidental thereto, if required, to give effect to the provisions of the Scheme.
- 19.11 It is hereby clarified that in case of any refunds, benefits, incentives, grants, subsidies, in relation to or in connection with the Retail Undertakings, the Demerged Companies shall, if so required by the Resulting Company 2, issue notices in such form as the Resulting Company 2 may deem fit and proper stating that pursuant to the Tribunal having sanctioned this Scheme under Sections 230 to 232 of the Act, the relevant refund, benefit, incentive, grant, subsidies, be paid or made good or held on account of the Resulting Company 2, as the person entitled thereto, to the end and intent that the right of the Demerged Companies to recover or realise the same, stands transferred to the Resulting Company 2 and that appropriate entries should be passed in their respective books to record the aforesaid changes.
- 19.12 On and from the Effective Date and till such time that the name of the bank accounts of the Demerged Companies, in relation to or in connection with the Retail Undertakings, have been replaced with that of the Resulting Company 2, the Resulting Company 2 shall be entitled to maintain and operate such bank accounts of the Demerged Companies, in the name of the Demerged Companies for such time as may be determined to be necessary by the Resulting Company 2. All cheques and other negotiable instruments, payment orders received or presented for encashment which are in the name of the Demerged Companies, in relation to or in connection with the Retail Undertakings, after the Effective Date shall be accepted by the bankers of the Resulting Company 2 and credited to the account of the Resulting Company 2, if presented by the Resulting Company 2.
- 19.13 Without prejudice to the provisions of the foregoing sub clauses of this Clause 19, and upon the effectiveness of Part IV of this Scheme, the Demerged Companies and the Resulting Company 2 shall be entitled to apply to the Appropriate Authorities as are necessary under any law for such consents, approvals and sanctions which the Resulting Company 2 may require and execute any and all instruments or documents and do all the acts and deeds as may be required, including filing of necessary particulars and/ or modification(s) of charge, with the concerned RoC or filing of necessary applications, notices, intimations or letters with any authority or Person to give effect to the Scheme.

20. PERMITS

- 20.1 With effect from the Appointed Date 1, the Permits relating to Retail Undertakings shall be transferred to and vested in the Resulting Company 2 and the concerned licensor and grantors of such Permits shall endorse where necessary, and record the Resulting Company 2 on such Permits so as to empower and facilitate the approval and vesting of the Demerged Undertaking 2 in the Resulting Company 2 and continuation of operations pertaining to the Retail Undertakings in the Resulting Company 2 without any hindrance, and shall stand transferred to and vested in and shall be deemed to be transferred to and vested in the Resulting Company 2 without any further act or deed and shall be appropriately mutated by the Appropriate Authorities concerned therewith in favour of the Resulting Company 2 as if the same were originally given by, issued to or executed in favour of the Resulting Company 2 and the Resulting Company 2 shall be bound by the terms thereof, the obligations and duties thereunder and the rights and benefits under the same shall be available to the Resulting Company 2.
- 20.2 The benefit of all Permits pertaining to the Retail Undertakings shall without any other order to this effect, transfer and vest into and become available to the Resulting Company 2 pursuant to the sanction of this Scheme.

21. CONTRACTS

- 21.1 Subject to the other provisions of this Scheme, all contracts, deeds, bonds, agreements, arrangements and other instruments in relation to the Retail Undertakings, to which the Demerged Companies are party and which is subsisting or having effect on or immediately before the Appointed Date 1 shall remain in full force and effect against or in favour of the Resulting Company 2 and shall be binding on and be enforceable by and against the Resulting Company 2 as fully and effectually as if the Resulting Company 2 had at all material times been a party or beneficiary or obligee thereto. The Resulting Company 2 will, if required, enter into a novation agreement in relation to such contracts, deeds, bonds, agreements, arrangements and other instruments as stated above.
- 21.2 Without prejudice to the other provisions of this Scheme and notwithstanding the fact that vesting of the Retail Undertakings occurs by virtue of this Scheme, the Resulting Company 2 may, at any time after the coming into effect of this Scheme, in accordance with the provisions hereof, if so required under any Applicable Law or otherwise, take such actions and execute such deeds (including deeds of adherence), confirmations, other writings or tripartite arrangements with any party to any contract or arrangement to which the Demerged Companies are party or any writings as may be necessary in order to give effect to the provisions of this Scheme. With effect from the Appointed Date 1 the Resulting Company 2 shall under the provisions of this Scheme, be deemed to be authorized to execute any such writings on behalf of the Demerged Companies to carry out or perform all such formalities or compliances referred to above on the part of the Demerged Companies.
- 21.3 On and from the Effective Date, and thereafter, the Resulting Company 2 shall be entitled to enforce all pending contracts and transactions and to accept stock returns and issue credit notes in respect of the Demerged Companies, in relation to or in connection with the Retail Undertakings, in the name of the Resulting Company 2 in so far as may be necessary until the transfer of rights and obligations of the Retail Undertakings to the Resulting Company 2 under this Scheme have been given effect to under such contracts and transactions.

22. EMPLOYEES

- 22.1 Upon the effectiveness of Part IV of this Scheme and with effect from the Effective Date, the Resulting Company 2 undertakes to engage, without any interruption in service, all the employees of the Demerged Companies engaged in or in relation to the Retail Undertakings on the terms and conditions not less favourable than those on which they are engaged by the Demerged Companies. The Resulting Company 2 undertakes to continue to abide by any agreement/ settlement or arrangement, if any, validly entered into or deemed to have been entered into by the Demerged Company 1 or Demerged Company 2 with any of the aforesaid employees or the union representing them. The Resulting Company 2 also agrees that the services of all such employees with the Demerged Companies prior to the demerger shall be taken into account for the purposes of all existing

benefits to which the said employees may be eligible, including for the purpose of payment of any retrenchment compensation, gratuity and other retiral/ terminal benefits and to this effect the accumulated balances, if any, standing to the credit of such employees in the existing provident fund, gratuity fund and superannuation fund of which they are members will be transferred to such provident fund, gratuity fund and superannuation funds nominated by the Resulting Company 2 and/ or such new provident fund, gratuity fund and superannuation fund to be established and caused to be recognized by the Appropriate Authorities, by the Resulting Company 2. The question on whether or not an employee is part of the Retail Undertakings shall be decided by Demerged Companies and shall be final and binding on all concerned.

- 22.2 Pending the transfer as aforesaid, the provident fund, gratuity fund and superannuation fund dues of such employees would be continued to be deposited in the existing provident fund, gratuity fund and superannuation fund respectively of the Demerged Companies.

23. LEGAL PROCEEDINGS

- 23.1 Upon the coming into effect of this Scheme, all the legal proceedings relating to the retail business filed by or against the Demerged Company 1 or Demerged Company 2, shall not abate or be discontinued or be in any way prejudicially affected by reason of this Scheme or by anything contained in this Scheme but shall be continued and be enforced by or against the Resulting Company 2 with effect from the Effective Date in the same manner and to the same extent as would or might have been continued and enforced by or against the Demerged Companies.
- 23.2 The Resulting Company 2: (a) shall be replaced/added as party to such proceedings; and (b) shall prosecute or defend such proceedings at its own cost and the liability of the Demerged Companies shall consequently stand nullified.
- 23.3 It is clarified that except, as otherwise provided herein, the Demerged Companies shall in no event be responsible or liable in relation to any proceedings relating to the Retail Undertakings that stand transferred to the Resulting Company 2.

24. CONSIDERATION

- 24.1 After effectiveness of Part II of the Scheme and upon Part IV of the Scheme coming into effect and in consideration of and subject to the provisions of this Scheme, the Resulting Company 2 shall, without any further application, act, deed, consent, acts, instrument or deed, issue and allot:

- 24.1.1 on a proportionate basis, to each shareholder of the Demerged Company 1 whose name is recorded in the register of members and records of the depository as members of the Demerged Company 1 on the Record Date:

in relation to the transfer and vesting of the Retail Undertaking 1 in the Resulting Company 2, 6 (six) fully paid up equity shares of INR 5 (Indian Rupees Five) each of Resulting Company 2 (“Retail Undertaking 1 New Equity Shares”) for every 10 equity shares of the Demerged Company 1 held by a shareholder on the Record Date; and

- 24.1.2 to the Demerged Company 1 being the shareholder of the Demerged Company 2, as on the Record Date:

in relation to the transfer and vesting of the Retail Undertaking 2 in the Resulting Company 2, 5,00,000 (five lakh) fully paid up preference shares of INR 100 (Indian Rupees One hundred) each of Resulting Company 2 (“Retail Undertaking 2 New Preference Shares”) for all the equity shares of the Demerged Company 2 held by the Demerged Company 1 on the terms stated in Schedule 2 to the Scheme

- 24.2 The equity shares and the preference shares of Resulting Company 2, as the case may be, to be issued and allotted as provided in Clause 24.1 above shall be subject to the provisions of the memorandum of association

- and articles of association of Resulting Company 2, and shall rank *pari passu* in all respects with the existing equity shares and preference shares (if any) of the Resulting Company 2, as the case may be, after the Effective Date including with respect to dividend, bonus, right shares, voting rights and other corporate benefits attached thereto.
- 24.3 In case any shareholder's shareholding in the Demerged Companies is such that such shareholder becomes entitled to a fraction of an equity share or preference share of Resulting Company 2, as the case may be, Resulting Company 2 shall not issue fractional share certificate to such shareholder but shall consolidate such fractions and round up the aggregate of such fractions to the next whole number and issue and allot the consolidated shares directly to a trustee nominated by the Board of Resulting Company 2 in that behalf, who shall sell such shares in the market at such price or prices and on such time or times as the trustee may in its sole discretion decide and on such sale, shall pay Resulting Company 2, the net sale proceeds (after deduction of applicable taxes and other expenses incurred), whereupon Resulting Company 2 shall, subject to withholding tax, if any, distribute such sale proceeds to the concerned shareholders of Demerged Company 1 in proportion to their respective fractional entitlements.
- 24.4 The issue and allotment of equity shares and preference shares as provided in Clause 24.1, is an integral part hereof and shall be deemed to have been carried out under the orders passed by the Tribunal without requiring any further act on the part of Resulting Company 2 or Demerged Company 1 and Demerged Company 2 or their shareholders and as if the procedure laid down under the Act and such other Applicable Laws as may be applicable were duly complied with. It is clarified that the approval of the members and creditors of the Resulting Company 2 and/ or the Demerged Company 1 and / or Demerged Company 2 to this Scheme, shall be deemed to be their consent/ approval for the issue and allotment of equity shares, as the case may be, pursuant to the aforesaid Clause 24.1.
- 24.5 The equity shares and the preference shares issued pursuant to Clause 24.1 shall be in dematerialized form unless otherwise notified in writing by a shareholder of the Demerged Company 1 and Demerged Company 1, as the case may be to Resulting Company 2 on or before such date as may be determined by the Board of the Demerged Company 1. In the event that such notice has not been received by Resulting Company 2 in respect of any of the shareholders of the Demerged Company 1, the equity shares and/ or preference shares, as the case may be, shall be issued to such shareholders in dematerialized form provided that the shareholders of the Demerged Company 1 shall be required to have an account with a depository participant and shall be required to provide details thereof and such other confirmations as may be required. In the event that Resulting Company 2 has received notice from any shareholder that the equity shares and/ or preference shares, as the case may be, are to be issued in physical form or if any shareholder has not provided the requisite details relating to his/ her/ its account with a depository participant or other confirmations as may be required or if the details furnished by any shareholder do not permit electronic credit of the shares of Resulting Company 2, then Resulting Company 2 shall issue the equity shares and/ or preference shares, as the case may be, in physical form to such shareholder or shareholders.
- 24.6 Resulting Company 2 shall apply for listing of its equity shares on the Stock Exchanges in terms of and in compliance of the SEBI Circular and other applicable provisions as may be applicable. The equity shares allotted by Resulting Company 2 in terms of Clause 24.1 above, pursuant to the Scheme, shall remain frozen in the depository system till listing/ trading permission is given by the designated Stock Exchange. Further, there shall be no change in the shareholding pattern of Resulting Company 2 between the Record Date and the listing of its equity shares which may affect the status of approval of the Stock Exchanges.
- 24.7 Resulting Company 2 shall enter into such arrangements and give such confirmations and/ or undertakings as may be necessary in accordance with Applicable Law for complying with the formalities of the Stock Exchanges.
- 24.8 After effectiveness of Part II of the Scheme and upon Part IV of the Scheme coming into effect and in consideration of and subject to the provisions of this Scheme, Resulting Company 2 shall issue to the depository of the

Demerged Company 1 (“**Resulting Company 2 Depository**”) in relation to the Demerged Company 1 GDRs, shares of the Resulting Company 2 in accordance with Clause 24.1.1. The Resulting Company 2 Depository shall hold such shares of the Resulting Company 2 on behalf of the holders of the Demerged Company 1 GDRs.

- 24.9 The Resulting Company 2 shall enter into appropriate arrangements with the Resulting Company 2 Depository appointed by the Resulting Company 2 pursuant to a deposit agreement to be entered into between the Resulting Company 2 and the Resulting Company 2 Depository (“**Resulting Company 2 Depository Agreement**”), for issuance of GDRs representing such shares (“**Resulting Company 2 GDRs**”), subject to the provisions of Clause 24.11, on pro-rata basis to holders of GDRs, in accordance with the deposit agreement entered into between the Demerged Company 1 and its depository (“**Deposit Agreement**”).
- 24.10 The Resulting Company 2, the Resulting Company 2 Depository, the Demerged Company 1 and/or the existing depository of the Demerged Company 1 shall execute such further documents and take such further actions as may be deemed necessary or appropriate by the Resulting Company 2 and/or the Demerged Company 1 and the Resulting Company 2 Depository.
- 24.11 The Resulting Company 2 GDRs and the equity shares underlying the Resulting Company 2 GDRs may not be registered under the United States Securities Act of 1933, as amended (the “**Securities Act**”) and the Resulting Company 2 may elect, in its sole discretion, to rely upon an exemption from the registration requirements of the Securities Act under Section 3(a)(10) thereof or any other exemption that the Resulting Company 2 may elect to rely upon. In the event the Resulting Company 2 elects to rely upon an exemption from the registration requirements of the Securities Act under Section 3(a)(10) thereof, the sanction of the Tribunal to this Scheme will be relied upon for the purpose of qualifying the issuance and distribution of the Resulting Company 2 GDRs and the equity shares of the Resulting Company 2, including, without limitation, the equity shares underlying the Resulting Company 2 GDRs, for such an exemption from the registration requirements of the Securities Act under Section 3(a)(10) thereof.
- 24.12 Notwithstanding anything contained herein, if the Board of the Resulting Company 2 determines that it is unable to issue the Resulting Company 2 GDRs due to Applicable Laws (including, without limitation, the non receipt of approvals of an Appropriate Authority as required under Applicable Law), it may elect, in its sole discretion and subject to receipt of such approvals as may be required, to enter into suitable arrangements which may include arrangements with the depository for providing for issuance of equity shares by the Resulting Company 2 to the Resulting Company 2 Depository, which represent the entitlement of the holders of the Demerged Company 1 GDRs. If the above cannot be effected for any reason, the Resulting Company 2 and the Demerged Company 1 shall ensure that this does not delay implementation of the Scheme; and shall, in consultation with each other, take all such actions as may be necessary, including sale of such number of shares, which represent the entitlement of the holders of the Demerged Company 1 GDRs, and thereafter, to remit net sales proceeds (after deduction of applicable taxes and expenses incurred), without delay to the effectiveness or implementation of the Scheme. The Resulting Company 2, the Demerged Company 1 and/ or the Resulting Company 2 Depository shall execute such further documents and take such further actions as may be necessary or appropriate in this behalf to enable the actions contemplated herein.

25. ACCOUNTING TREATMENT BY THE DEMERGED COMPANIES AND RESULTING COMPANY 2 IN RESPECT OF THEIR RESPECTIVE ASSETS AND LIABILITIES

The Demerged Companies and the Resulting Company 2 shall account for the Scheme in their respective books/ financial statements upon receipt of all relevant/ requisite approvals for the Scheme, in accordance with applicable Indian Accounting Standards (Ind-AS) notified under the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time including as provided herein below:

25.1 Accounting treatment in the books of the Demerged Company 1

25.1.1 The Demerged Company 1 shall reduce the carrying value of assets and liabilities pertaining to the

Retail Undertaking 1, transferred to and vested in the Resulting Company 2 from the carrying value of assets and liabilities as appearing in its books.

25.1.2 Loans and advances, receivables, payables and other dues outstanding between the Demerged Company 1 and the Resulting Company 2 relating to the Retail Undertaking 1 will stand cancelled and there shall be no further obligation / outstanding in that behalf.

25.1.3 The difference, being the excess of carrying value of assets over the carrying value of liabilities transferred pursuant to Clause 25.1.1 above shall be adjusted to the equity of the Demerged Company 1.

25.2 **Accounting treatment in the books of the Demerged Company 2**

25.2.1 The Demerged Company 2 shall reduce the carrying value of assets and liabilities pertaining to the Retail Undertaking 2, transferred to and vested in the Resulting Company 2 from the carrying value of assets and liabilities as appearing in its books.

25.2.2 Loans and advances, receivables, payables and other dues outstanding between the Demerged Company 2 and the Resulting Company 2 relating to the Retail Undertaking 2 will stand cancelled and there shall be no further obligation / outstanding in that behalf.

25.2.3 The difference, being the excess of carrying value of assets over the carrying value of liabilities of the Retail Undertaking 2 shall be adjusted to the equity of the Demerged Company 2.

25.3 **Accounting treatment in the books of the Resulting Company 2**

25.3.1 The Resulting Company 2 shall record the assets and liabilities pertaining to the Retail Undertakings, transferred to and vested in it at their respective carrying values as appearing in the books of the Demerged Company 1 and the Demerged Company 2 respectively.

25.3.2 Loans and advances, receivables, payables and other dues outstanding between the Demerged Company 1, Demerged Company 2 and the Resulting Company 2 relating to the Retail Undertakings will stand cancelled and there shall be no further obligation / outstanding in that behalf.

25.3.3 The Resulting Company 2 shall credit to its share capital in its books of account, the aggregate face value of the Retail Undertaking 1 New Equity Shares and Retail Undertaking 2 New Preference Shares issued by it to the members of the Demerged Company 1 and Demerged Company 2 pursuant to Clause 24.1 of this Scheme.

25.3.4 The difference being the Net Assets transferred from Demerged Company 1 and Demerged Company 2 pursuant to Clause 25.3.1, as reduced by the share capital and preference shares issued pursuant to Clause 25.3.3 after giving effect to inter-company balances as per Clause 25.3.2, shall be adjusted to capital reserve of the Resulting Company 2.

For the purpose of this Clause 25, “**Net Assets**” would mean difference between the carrying value of assets and liabilities.

PART - V

DEMERGER AND VESTING OF THE IT UNDERTAKING

26. DEMERGER AND VESTING OF THE IT UNDERTAKING

26.1 Immediately on Part II of the Scheme becoming effective and with effect from the opening business hours of Appointed Date 1, and subject to the provisions of this Scheme and pursuant to Sections 230 to 232 of the Act and Section 2(19AA) of the Income-tax Act, 1961, the IT Undertaking along with all its assets, liabilities, investments, contracts, arrangements, employees, Permits, licences, records, approvals, etc. shall, without any further act, instrument or deed, be demerged from Demerged Company 1 and transferred to and be vested in

or be deemed to have been vested in the Resulting Company 3 as a going concern so as to become as and from the Appointed Date 1, the assets, liabilities, contracts, arrangements, employees, Permits, licences, records, approvals, etc. of the Resulting Company 3 by virtue of, and in the manner provided in this Scheme.

- 26.2 In respect of such of the assets and properties forming part of the IT Undertaking as are movable in nature or are otherwise capable of transfer by delivery or possession, or by endorsement and/ or delivery, the same shall stand transferred by the Demerged Company 1 upon coming into effect of this Scheme and shall, *ipso facto* and without any other order to this effect, become the assets and properties of the Resulting Company 3.
- 26.3 Subject to Clause 26.4 below, with respect to the assets of the IT Undertaking, other than those referred to in Clause 26.2 above, including all rights, title and interests in the agreements (including agreements for lease or license of the properties), investments in shares, mutual funds, bonds and any other securities, sundry debtors, claims from customers or otherwise, outstanding loans and advances, if any, recoverable in cash or in kind or for value to be received, bank balances and deposits, if any, with Government, semi-Government, local and other authorities and bodies, customers and other persons, whether or not the same is held in the name of the Demerged Company 1 shall, without any further act, instrument or deed, be transferred to and vested in and/ or be deemed to be transferred to and vested in the Resulting Company 3, with effect from the Appointed Date 1 by operation of law as transmission or as the case may be in favour of Resulting Company 3. With regard to the licenses of the properties, the Resulting Company 1 will enter into novation agreements, if it is so required.
- 26.4 Without prejudice to the aforesaid, the IT Undertaking, including all immoveable property, whether or not included in the books of the Demerged Company 1, whether freehold or leasehold (including but not limited to land, buildings, sites and immovable properties, tenancy rights related thereto, and any other document of title, rights, interest and easements in relation thereto) of the IT Undertaking shall stand transferred to and be vested in the Resulting Company 3, without any act or deed to be done or executed by the Demerged Company 1 and/ or the Resulting Company 3.

The Demerged Company 1 shall, at its sole discretion but without being obliged, give notice in such form as it may deem fit and proper, to such Persons, as the case may be, that the said debt, receivable, bill, credit, loan, advance or deposit stands transferred to and vested in the Resulting Company 3 and that appropriate modification should be made in their respective books/ records to reflect the aforesaid changes.

- 26.5 After effectiveness of Part II of the Scheme, all debts, liabilities, loans, obligations of the Demerged Company 1 as on the Appointed Date 1 and relating to the IT Undertaking (“**Transferred IT Liabilities**”) shall, without any further act or deed, be and stand transferred to and be deemed to be transferred to the Resulting Company 3 to the extent that they are outstanding as on the Appointed Date 1 and the Resulting Company 3 shall meet, discharge and satisfy the same. The term “**Transferred IT Liabilities**” shall include:
- 26.5.1 the debts, liabilities, obligations incurred and duties of any kind, nature or description (including contingent liabilities) which arise out of the activities or operations of the IT Undertaking;
- 26.5.2 the specific loans or borrowings (including debentures, bonds, notes and other debt securities raised, incurred and utilized solely for the activities or operations of the IT Undertaking); and
- 26.5.3 in cases other than those referred to in Clauses 26.5.1 or 26.5.2 above, so much of the amounts of general or multipurpose borrowings, if any, of the Demerged Company 1, as stand in the same proportion which the value of the assets transferred pursuant to the demerger of the IT Undertaking bear to the total value of the assets of the Demerged Company 1 immediately prior to the Appointed Date 1.

However, the tax liabilities and tax demands or refunds received or to be received by the Demerged Company 1 for a period prior to the Appointed Date 1 in relation to the Demerged Company 1 shall not be transferred as part of the IT Undertaking to Resulting Company 3.

- 26.6 In so far as any Encumbrance in respect of Transferred IT Liabilities is concerned, such Encumbrance shall, without any further act, instrument or deed being required to be modified and shall be extended to and shall operate only over the assets comprised in the IT Undertaking which may have been encumbered in respect of the Transferred IT Liabilities as transferred to the Resulting Company 3 pursuant to this Scheme. For the avoidance of doubt, it is hereby clarified that in so far as the assets comprising the Remaining Undertaking are concerned, the Encumbrance, if any, over such assets relating to the Transferred IT Liabilities, without any further act, instrument or deed being required, be released and discharged from the obligations and Encumbrances relating to the same. Further, in so far as the assets comprised in the IT Undertaking are concerned, the Encumbrance over such assets relating to any loans, borrowings or other debts which are not transferred to the Resulting Company 3 pursuant to this Scheme and which shall continue with the Demerged Company 1, shall without any further act or deed be released from such Encumbrance and shall no longer be available as security in relation to such liabilities.
- 26.7 Taxes, if any, paid or payable by the Demerged Company 1 after the Appointed Date 1 and specifically pertaining to IT Undertaking shall be treated as paid or payable by the Resulting Company 3 and the Resulting Company 3 shall be entitled to claim the credit, refund or adjustment for the same as may be applicable.
- 26.8 If the Demerged Company 1 is entitled to any unutilized credits (including balances or advances), benefits under the incentive schemes and policies including tax holiday or concessions relating to the IT Undertaking under any Tax Laws or Applicable Laws, the Resulting Company 3 shall be entitled as an integral part of the Scheme to claim such benefit or incentives or unutilised credits as the case may be without any specific approval or permission.
- 26.9 Upon Part V of the Scheme becoming effective, the Demerged Company 1 and the Resulting Company 3 shall have the right to revise their respective financial statements and returns along with prescribed forms, filings and annexures under the Tax Laws and to claim refunds and/or credit for Taxes paid and for matters incidental thereto, if required, to give effect to the provisions of the Scheme.
- 26.10 It is hereby clarified that in case of any refunds, benefits, incentives, grants, subsidies, if any, in relation to or in connection with the IT Undertaking, the Demerged Company 1 shall, if so required by the Resulting Company 3, issue notices in such form as the Resulting Company 3 may deem fit and proper stating that pursuant to the Tribunal having sanctioned this Scheme under Sections 230 to 232 of the Act, the relevant refund, benefit, incentive, grant, subsidies, be paid or made good or held on account of the Resulting Company 3, as the person entitled thereto, to the end and intent that the right of the Demerged Company 1 to recover or realise the same, stands transferred to the Resulting Company 3 and that appropriate entries should be passed in their respective books to record the aforesaid changes.
- 26.11 On and from the Effective Date and till such time that the name of the bank accounts of the Demerged Company 1, in relation to or in connection with the IT Undertaking, have been replaced with that of the Resulting Company 3, the Resulting Company 3 shall be entitled to maintain and operate the bank accounts of the Demerged Company 1, in the name of the Demerged Company 1 for such time as may be determined to be necessary by the Resulting Company 3. All cheques and other negotiable instruments, payment orders received or presented for encashment which are in the name of the Demerged Company 1, in relation to or in connection with the IT Undertaking, after the Effective Date shall be accepted by the bankers of the Resulting Company 3 and credited to the account of the Resulting Company 3, if presented by the Resulting Company 3.
- 26.12 Without prejudice to the provisions of the foregoing sub clauses of this Clause 26, and upon the effectiveness of Part V of this Scheme, the Demerged Company 1 and the Resulting Company 3 shall be entitled to apply to the Appropriate Authorities as are necessary under any law for such consents, approvals and sanctions which the Resulting Company 3 may require and execute any and all instruments or documents and do all the acts and deeds as may be required, including filing of necessary particulars and/ or modification(s) of charge, with the

concerned RoC or filing of necessary applications, notices, intimations or letters with any authority or Person to give effect to the Scheme.

27. PERMITS

27.1 With effect from the Appointed Date 1, Permits relating to IT Undertaking shall be transferred to and vested in the Resulting Company 3 and the concerned licensor and grantors of such Permits shall endorse where necessary, and record the Resulting Company 3 on such Permits so as to empower and facilitate the approval and vesting of the IT Undertaking in the Resulting Company 3 and continuation of operations pertaining to the IT Undertaking in the Resulting Company 3 without any hindrance, and shall stand transferred to and vested in and shall be deemed to be transferred to and vested in the Resulting Company 3 without any further act or deed and shall be appropriately mutated by the Appropriate Authorities concerned therewith in favour of the Resulting Company 3 as if the same were originally given by, issued to or executed in favour of the Resulting Company 3 and the Resulting Company 3 shall be bound by the terms thereof, the obligations and duties thereunder and the rights and benefits under the same shall be available to the Resulting Company 3.

27.2 The benefit of all Permits pertaining to the IT Undertaking shall without any other order to this effect, transfer and vest into and become available to the Resulting Company 3 pursuant to the sanction of this Scheme.

28. CONTRACTS

28.1 Subject to the other provisions of this Scheme, all contracts, deeds, bonds, agreements, arrangements and other instruments, in relation to the IT Undertaking, to which the Demerged Company 1 is a party and which is subsisting or having effect on or immediately before the Appointed Date 1 shall remain in full force and effect against or in favour of the Resulting Company 3 and shall be binding on and be enforceable by and against the Resulting Company 3 as fully and effectually as if the Resulting Company 3 had at all material times been a party or beneficiary or obligee thereto. The Resulting Company 3 will, if required, enter into a novation agreement in relation to such contracts, deeds, bonds, agreements, arrangements and other instruments as stated above.

28.2 Without prejudice to the other provisions of this Scheme and notwithstanding the fact that vesting of the IT Undertaking occurs by virtue of this Scheme, the Resulting Company 3 may, at any time after the coming into effect of this Scheme, in accordance with the provisions hereof, if so required under any Applicable Law or otherwise, take such actions and execute such deeds (including deeds of adherence), confirmations, other writings or tripartite arrangements with any party to any contract or arrangement to which the Demerged Company 1 is a party or any writings as may be necessary in order to give effect to the provisions of this Scheme. With effect from the Appointed Date 1, the Resulting Company 3 shall under the provisions of this Scheme, be deemed to be authorized to execute any such writings on behalf of the Demerged Company 1 to carry out or perform all such formalities or compliances referred to above on the part of the Demerged Company 1.

28.3 On and from the Effective Date, and thereafter, the Resulting Company 3 shall be entitled to enforce all pending contracts and transactions and to accept stock returns and issue credit notes in respect of the Demerged Company 1, in relation to or in connection with the IT Undertaking, in the name of the Resulting Company 3 in so far as may be necessary until the transfer of rights and obligations of the IT Undertaking to the Resulting Company 3 under this Scheme have been given effect to under such contracts and transactions.

29. EMPLOYEES

29.1 Upon the effectiveness of Part V of this Scheme and with effect from the Effective Date, the Resulting Company 3 undertakes to engage, without any interruption in service, all employees of the Demerged Company 1, engaged in or in relation to the IT Undertaking, on the terms and conditions not less favourable than those on which they are engaged by the Demerged Company 1. The Resulting Company 3 undertakes to continue to abide by any agreement/ settlement or arrangement, if any, entered into or deemed to have been entered into by the Demerged Company 1 with any of the aforesaid employees or union representing them. The Resulting Company 3 agrees that the services of all such employees with the Demerged Company 1 prior to the demerger

shall be taken into account for the purposes of all existing benefits to which the said employees may be eligible, including for the purpose of payment of any retrenchment compensation, gratuity and other retiral/ terminal benefits. The decision on whether or not an employee is part of the IT Undertaking, be decided by the Demerged Company 1, and shall be final and binding on all concerned.

- 29.2 The accumulated balances, if any, standing to the credit of the aforesaid employees in the existing gratuity fund and superannuation fund of which they are members, as the case may be, will be transferred respectively to such gratuity fund and superannuation funds nominated by the Resulting Company 3 and/ or such new gratuity fund and superannuation fund to be established in accordance with Applicable Law and caused to be recognized by the Appropriate Authorities, by the Resulting Company 3. Pending the transfer as aforesaid, the gratuity fund and superannuation fund dues of the said employees would be continued to be deposited in the existing gratuity fund and superannuation fund respectively of the Demerged Company 1.
- 29.3 In so far as provident fund is concerned, the balances standing to the credit of the said employees of the Demerged Company 1 in the existing provident fund of the Demerged Company 1 shall be retained in such provident fund and such provident fund shall be continued for the benefit of: (a) the said employees who are transferred to the Resulting Company 3, as aforesaid, and (b) other employees of the Demerged Company 1. In relation to such employees engaged in or in relation to the said employees, the Resulting Company 3 shall stand substituted for the Demerged Company 1, for all purposes whatsoever, including relating to the obligation to make contributions to the said fund in accordance with the provisions thereof. The rules of such existing provident fund shall stand amended accordingly. The employees of the Demerged Company 1 engaged in or in relation to the IT Undertaking who are transferred to the Resulting Company 3, as aforesaid, shall be deemed to constitute a separate class of employees of the Resulting Company 3 for the purpose of compliance with the provisions of the Employees Provident Fund and Miscellaneous Provisions Act, 1952.

30. LEGAL PROCEEDINGS

- 30.1 Upon the coming into effect of this Scheme, proceedings relating to the IT Undertaking shall not abate or be discontinued or be in any way prejudicially affected by reason of this Scheme or by anything contained in this Scheme but shall be continued and be enforced by or against the Resulting Company 3 with effect from the Effective Date in the same manner and to the same extent as would or might have been continued and enforced by or against the Demerged Company 1.
- 30.2 The Resulting Company 3: (a) shall be replaced/added as party to such proceedings relating to the IT Undertaking; and (b) shall prosecute or defend such proceedings at its own cost and the liability of the Demerged Company 1 shall consequently stand nullified.
- 30.3 It is clarified that except as otherwise provided herein, the Demerged Company 1 shall in no event be responsible or liable in relation to any proceedings relating to the IT Undertaking that stand transferred to the Resulting Company 3.

31. CONSIDERATION

- 31.1 After effectiveness of Part II of the Scheme and upon Part V of the Scheme coming into effect and in consideration of and subject to the provisions of this Scheme, Resulting Company 3 shall, without any further application, act, deed, consent, acts, instrument or deed, issue and allot, to each shareholder of the Demerged Company 1, on a proportionate basis, *2 (two) fully paid up equity shares of INR 10 (Indian Rupees Ten) each of Resulting Company 3 ("IT Undertaking New Equity Shares") for every 10 equity shares of the Demerged Company 1 held by a shareholder whose name is recorded in the register of members and records of the depository as members of the Demerged Company 1 on the Record Date.*
- 31.2 The equity shares of the Resulting Company 3 to be issued and allotted as provided in Clause 31.1 above shall be subject to the provisions of the memorandum of association and articles of association of Resulting Company 1, as the case may be, and shall rank *pari passu* in all respects with the existing equity shares of Resulting

Company 3, as the case may be, after the Effective Date including with respect to dividend, bonus, right shares, voting rights and other corporate benefits attached thereto.

- 31.3 In case any shareholder's shareholding in the Demerged Company 1 is such that such shareholder becomes entitled to a fraction of an equity share of Resulting Company 3, as the case may be, Resulting Company 3 shall not issue fractional share certificate to such shareholder but shall consolidate such fractions and round up the aggregate of such fractions to the next whole number and issue and allot the consolidated shares directly to a trustee nominated by the Board of Resulting Company 3 in that behalf, who shall sell such shares in the market at such price or prices and on such time or times as the trustee may in its sole discretion decide and on such sale, shall pay to Resulting Company 3, the net sale proceeds (after deduction of applicable taxes and other expenses incurred), whereupon Resulting Company 3 shall, subject to withholding tax, if any, distribute such sale proceeds to the concerned shareholders of Demerged Company 1 in proportion to their respective fractional entitlements.
- 31.4 The issue and allotment of equity shares as provided in Clause 31.1, is an integral part hereof and shall be deemed to have been carried out under the orders passed by the Tribunal without requiring any further act on the part of Resulting Company 3 or Demerged Company 1 or their shareholders and as if the procedure laid down under the Act and such other Applicable Laws as may be applicable were duly complied with. It is clarified that the approval of the members and creditors of the Resulting Company 3 and/ or the Demerged Company 1 to this Scheme, shall be deemed to be their consent/ approval for the issue and allotment of equity shares, as the case may be, pursuant to this Clause 31.1.
- 31.5 The equity shares issued pursuant to Clause 31.1 shall be in dematerialized form unless otherwise notified in writing by a shareholder of the Demerged Company 1 to Resulting Company 3 on or before such date as may be determined by the Board of Demerged Company 1. In the event that such notice has not been received by Resulting Company 3 in respect of any of the shareholders of Demerged Company 1, the equity shares, shall be issued to such shareholders in dematerialized form provided that the shareholders of Demerged Company 1 shall be required to have an account with a depository participant and shall be required to provide details thereof and such other confirmations as may be required. In the event that Resulting Company 3 has received notice from any shareholder that the equity shares are to be issued in physical form or if any shareholder has not provided the requisite details relating to his/ her/ its account with a depository participant or other confirmations as may be required or if the details furnished by any shareholder do not permit electronic credit of the shares of Resulting Company 3, then Resulting Company 3 shall issue the equity shares in physical form to such shareholder or shareholders.
- 31.6 Resulting Company 3 shall apply for listing of its equity shares on the Stock Exchanges in terms of and in compliance of the SEBI Circular and other relevant provisions as may be applicable. The equity shares allotted by the Resulting Company 3 in terms of Clause 31.1 above, pursuant to the Scheme, shall remain frozen in the depository system till listing/ trading permission is given by the designated Stock Exchange. Further, there shall be no change in the shareholding pattern of Resulting Company 3 between the Record Date and the listing of its equity shares which may affect the status of approval of the Stock Exchanges.
- 31.7 Resulting Company 3 shall enter into such arrangements and give such confirmations and/ or undertakings as may be necessary in accordance with Applicable Law for complying with the formalities of the Stock Exchanges.
- 31.8 After effectiveness of Part II of the Scheme and upon Part V of the Scheme coming into effect and in consideration of and subject to the provisions of this Scheme, Resulting Company 3 shall issue to the depository of the Demerged Company 1 ("**Resulting Company 3 Depository**") in relation to the Demerged Company 1 GDRs, shares of the Resulting Company 3 in accordance with Clause 31.1. The Resulting Company 3 Depository shall hold such shares of the Resulting Company 3 on behalf of the holders of the Demerged Company 1 GDRs.
- 31.9 The Resulting Company 3 shall enter into appropriate arrangements with the Resulting Company 3 Depository appointed by the Resulting Company 3 pursuant to a deposit agreement to be entered into between the Resulting

Company 3 and the Resulting Company 3 Depository (“**Resulting Company 3 Depository Agreement**”), for issuance of GDRs representing such shares (“**Resulting Company 3 GDRs**”), subject to the provisions of Clause 31.11, on pro-rata basis to holders of GDRs, in accordance with the deposit agreement entered into between the Demerged Company 1 and its depository (“**Deposit Agreement**”).

- 31.10 The Resulting Company 3, the Resulting Company 3 Depository, the Demerged Company 1 and/or the existing depository of the Demerged Company 1 shall execute such further documents and take such further actions as may be deemed necessary or appropriate by the Resulting Company 3 and/or the Demerged Company 1 and the Resulting Company 3 Depository.
- 31.11 The Resulting Company 3 GDRs and the equity shares underlying the Resulting Company 3 GDRs may not be registered under the United States Securities Act of 1933, as amended (the “**Securities Act**”) and the Resulting Company 3 may elect, in its sole discretion, to rely upon an exemption from the registration requirements of the Securities Act under Section 3(a)(10) thereof or any other exemption that the Resulting Company 3 may elect to rely upon. In the event the Resulting Company 3 elects to rely upon an exemption from the registration requirements of the Securities Act under Section 3(a)(10) thereof, the sanction of the Tribunal to this Scheme will be relied upon for the purpose of qualifying the issuance and distribution of the Resulting Company 3 GDRs and the equity shares of the Resulting Company 3, including, without limitation, the equity shares underlying the Resulting Company 3 GDRs, for such an exemption from the registration requirements of the Securities Act under Section 3(a)(10) thereof.
- 31.12 Notwithstanding anything contained herein, if the Board of the Resulting Company 3 determines that it is unable to issue the Resulting Company 3 GDRs due to Applicable Laws (including, without limitation, the non receipt of approvals of an Appropriate Authority as required under Applicable Law), it may elect, in its sole discretion and subject to receipt of such approvals as may be required, to enter into suitable arrangements which may include arrangements with the depository for providing for issuance of equity shares by the Resulting Company 3 to the Resulting Company 3 Depository, which represent the entitlement of the holders of the Demerged Company 1 GDRs. If the above cannot be effected for any reason, the Resulting Company 3 and the Demerged Company 1 shall ensure that this does not delay implementation of the Scheme; and shall, in consultation with each other, take all such actions as may be necessary, including sale of such number of shares, which represent the entitlement of the holders of the Demerged Company 1 GDRs, and thereafter, to remit net sales proceeds (after deduction of applicable taxes and expenses incurred), without delay to the effectiveness or implementation of the Scheme. The Resulting Company 3, the Demerged Company 1 and/ or the Resulting Company 3 Depository shall execute such further documents and take such further actions as may be necessary or appropriate in this behalf to enable the actions contemplated herein.

32. ACCOUNTING TREATMENT BY DEMERGED COMPANY 1 AND THE RESULTING COMPANY 3 IN RESPECT OF THEIR RESPECTIVE ASSETS AND LIABILITIES

The Demerged Company 1 and the Resulting Company 3 shall account for the Scheme in their respective books/ financial statements upon receipt of all relevant/ requisite approvals for the Scheme, in accordance with applicable Indian Accounting Standards (Ind-AS) notified under the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time including as provided herein below:

32.1 Accounting treatment in the books of the Demerged Company 1

- 32.1.1 The Demerged Company 1 shall reduce the carrying value of assets and liabilities pertaining to the IT Undertaking, transferred to and vested in the Resulting Company 3 from the carrying value of assets and liabilities as appearing in its books.
- 32.1.2 Loans and advances, receivables, payables and other dues outstanding between the Demerged Company 1 and the Resulting Company 3 relating to the IT Undertaking will stand cancelled and there shall be no further obligation / outstanding in that behalf.

32.1.3 The difference, being the excess of carrying value of assets over the carrying value of liabilities of the IT Undertaking shall be adjusted to the equity of the Demerged Company 1.

32.2 Accounting treatment in the books of the Resulting Company 3

32.2.1 The Resulting Company 3 shall record the assets and liabilities pertaining to the IT Undertaking, transferred to and vested in it pursuant to this Scheme at their respective carrying values as appearing in the books of the Demerged Company 1.

32.2.2 Loans and advances and other dues outstanding between the Demerged Company 1 and the Resulting Company 3 relating to the IT Undertaking will stand cancelled and there shall be no further obligation / outstanding in that behalf.

32.2.3 The Resulting Company 3 shall credit to its share capital in its books of account, the aggregate face value of the equity shares issued by it to the members of the Demerged Company 1 pursuant to Clause 31.1 of this Scheme.

32.2.4 The difference being the Net Assets transferred Demerged Company 1 pursuant to Clause 32.2.1, as reduced by the share capital issued pursuant to Clause 32.2.3 after giving effect to inter-company balances as per Clause 32.2.2, shall be adjusted to capital reserve of the Resulting Company 3.

For the purpose of this Clause 32, “Net Assets” would mean difference between the carrying value of assets and liabilities.

PART - VI

AMALGAMATION OF TRANSFEROR COMPANY 2 AND TRANSFEROR COMPANY 3 WITH TRANSFeree COMPANY 1

33. TRANSFER OF ASSETS AND LIABILITIES

33.1 Immediately on Part IV of the Scheme becoming effective and with effect from the opening business hours of Appointed Date 1, and subject to the provisions of this Scheme and pursuant to Section 232 of the Act and Section 2(1B) of the Income-tax Act, 1961, the Transferor Company 2 and the Transferor Company 3 shall stand amalgamated with the Transferee Company 1 as a going concern and all assets, liabilities, contracts, arrangements, employees, Permits, licences, records, approvals, etc. of the Transferor Company 2 and the Transferor Company 3 shall, without any further act, instrument or deed, stand transferred to and vested in or be deemed to have been transferred to and vested in the Transferee Company 1, so as to become as and from the Appointed Date 1, the assets, liabilities, contracts, arrangements, employees, Permits, licences, records, approvals, etc. of the Transferee Company 1 by virtue of, and in the manner provided in this Scheme.

33.2 Without prejudice to the generality of the above and to the extent applicable, unless otherwise stated herein, upon Part IV of the Scheme becoming effective with effect from the Appointed Date 1:

33.2.1 with respect to the assets of the Transferor Company 2 and Transferor Company 3 that are movable in nature or are otherwise capable of being transferred by manual delivery or by paying over or endorsement and/ or delivery, the same may be so transferred by the Transferor Company 2 and Transferor Company 3 by operation of law without any further act or execution of an instrument with the intent of vesting such assets with the Transferee Company 1 as on the Appointed Date 1;

33.2.2 subject to Clause 33.2.3 below, with respect to the assets of the Transferor Company 2 and Transferor Company 3, other than those referred to in Clause 33.2.1 above, including all rights, title and interests in the agreements (including agreements for lease or license of the properties), investments in shares, mutual funds, bonds and any other securities, sundry debtors, outstanding loans and advances, if any, recoverable in cash or in kind or for value to be received, bank balances and deposits, if any, with Government, semi-Government, local and other authorities and bodies, customers and other persons,

- whether or not the same is held in the name of the Transferor Company 2 and Transferor Company 3, the same shall, without any further act, instrument or deed, be transferred to and vested in and/ or be deemed to be transferred to and vested in the Transferee Company 1, with effect from the Appointed Date 1 by operation of law as transmission or as the case may be in favour of Transferee Company 1. With regard to the licenses of the properties, the Transferee Company 1 will enter into novation agreements, if it is so required;
- 33.2.3 without prejudice to the aforesaid, all the immovable property (including but not limited to the land, buildings, offices, factories, sites, tenancy rights related thereto, and other immovable property, including accretions and appurtenances), whether or not included in the books of the Transferor Company 2 and Transferor Company 3, whether freehold or leasehold (including but not limited to any other document of title, rights, interest and easements in relation thereto, and any shares in cooperative housing societies associated with such immovable property) shall stand transferred to and be vested in the Transferee Company 1, as successor to the Transferor Company 2 and Transferor Company 3, without any act or deed to be done or executed by the Transferor Company 2 and Transferor Company 3, as the case may be and/ or the Transferee Company 1;
- 33.2.4 notwithstanding anything contained in this Scheme, the immovable properties of the Transferor Company 2 and Transferor Company 3 situated within the State of Gujarat and such other states as the Transferee Company 1 may determine, whether owned or leased, for the purpose *inter alia* of payment of stamp duty, and vesting unto the Transferee Company 1 and if the Transferee Company 1 so decide, the concerned parties, whether before or after the Effective Date, shall execute and register or cause so to be done, separate deeds of conveyance or deeds of assignment of lease, as the case may be, in favour of the Transferee Company 1 in respect of such immovable properties. Each of the immovable properties, only for the payment of stamp duty, shall be deemed to be conveyed at a consideration being the fair market value of such properties (arrived at by a government approved independent valuer). The execution of such conveyance shall form an integral part of the Scheme;
- 33.2.5 all debts, liabilities, duties and obligations (debentures, bonds, notes or other debt securities) of the Transferor Company 2 and Transferor Company 3 shall, without any further act, instrument or deed be transferred to, and vested in, and/ or deemed to have been transferred to, and vested in, the Transferee Company 1, so as to become on and from the Appointed Date 1, the debts, liabilities, duties and obligations of the Transferee Company 1 on the same terms and conditions as were applicable to the Transferor Company 2 and Transferor Company 3, and it shall not be necessary to obtain the consent of any Person who is a party to contract or arrangement by virtue of which such liabilities have arisen in order to give effect to the provisions of this Clause 33;
- 33.2.6 the vesting of the entire undertaking of the Transferor Company 2 and Transferor Company 3, as aforesaid, shall be subject to the Encumbrances, if any, over or in respect of any of the assets or any part thereof, provided however that such Encumbrances shall be confined only to the relevant assets of Transferor Company 2 and Transferor Company 3 or part thereof on or over which they are subsisting on and vesting of such assets in Transferee Company 1 and no such Encumbrances shall extend over or apply to any other asset(s) of Transferee Company 1. Any reference in any security documents or arrangements (to which Transferor Company 2 and Transferor Company 3 is a party) related to any assets of Transferor Company 2 and Transferor Company 3 shall be so construed to the end and intent that such security shall not extend, nor be deemed to extend, to any of the other asset(s) of Transferee Company 1. Similarly, Transferee Company 1 shall not be required to create any additional security over assets vested under this Scheme for any loans, debentures, deposits or other financial assistance already availed of /to be availed of by it, and the Encumbrances in respect of such indebtedness of Transferee Company 1 shall not extend or be deemed to extend or apply to the assets so vested;

- 33.2.7 Taxes, if any, paid or payable by the Transferor Company 2 and Transferor Company 3 after the Appointed Date 1 shall be treated as paid or payable by the Transferee Company 1 and the Transferee Company shall be entitled to claim the credit, refund or adjustment for the same as may be applicable.
- 33.2.8 if the Transferor Company 2 and Transferor Company 3 is entitled to any unutilized credits (including balances or advances), benefits, subsidies, grants, special status and other benefits or privileges of whatsoever nature under the incentive schemes and policies including tax holiday or concessions under any Tax Laws or Applicable Laws, the Transferee Company 1 shall be entitled as an integral part of the Scheme to claim such benefit or incentives or unutilised credits as the case may be automatically without any specific approval or permission.
- 33.2.9 upon Part VI of the Scheme becoming effective, the Transferor Company 2 and Transferor Company 3 and / or the Transferee Company 1 shall have the right to revise their respective financial statements and returns along with prescribed forms, filings and annexures under the Tax Laws and to claim refunds and/ or credit for Taxes paid and for matters incidental thereto, if required, to give effect to the provisions of the Scheme.
- 33.2.10 it is hereby clarified that in case of any refunds, benefits, incentives, grants, subsidies, etc., the Transferor Company 2 and Transferor Company 3, shall, if so required by the Transferee Company 1, issue notices in such form as the Transferee Company 1 may deem fit and proper stating that pursuant to the Tribunal having sanctioned this Scheme under Sections 230 to 232 of the Act, the relevant refund, benefit, incentive, grant, subsidies, be paid or made good or held on account of the Transferee Company 1, as the person entitled thereto, to the end and intent that the right of the Transferor Company 2 and Transferor Company 3, to recover or realise the same, stands transferred to the Transferee Company 1 and that appropriate entries should be passed in their respective books to record the aforesaid changes;
- 33.2.11 On and from the Effective Date and till such time that the name of the bank accounts of the Transferor Company 2 and Transferor Company 3 has been replaced with that of the Transferee Company 1, the Transferee Company 1 shall be entitled to main and operate such bank accounts of the Transferor Company 2 and Transferor Company 3 in the name of the Transferor Company 2 and Transferor Company 3 and for such time as may be determined to be necessary by the Transferee Company 1. All cheques and other negotiable instruments, payment orders received or presented for encashment which are in the name of the Transferor Company 2 and Transferor Company 3 after the Effective Date shall be accepted by the bankers of the Transferee Company 1 and credited to the account of the Transferee Company 1, if presented by the Transferee Company 1; and
- 33.2.12 without prejudice to the foregoing provisions of Clause 33.2, and upon effectiveness of Part VI of this Scheme, the Transferor Company 2 and Transferor Company 3, and the Transferee Company 1 shall be entitled to apply to the Appropriate Authorities as are necessary under any law for such consents, approvals and sanctions which the Transferee Company 1 may require and execute any and all instruments or documents and do all the acts and deeds as may be required, including filing of necessary particulars and/ or modification(s) of charge, with the concerned RoC or filing of necessary applications, notices, intimations or letters with any authority or Person, to give effect to the above provisions.

34. PERMITS

With effect from the Appointed Date 1, all the Permits held or availed of by, and all rights and benefits that have accrued to, the Transferor Company 2 and Transferor Company 3, pursuant to the provisions of Section 232 of the Act, shall without any further act, instrument or deed, be transferred to, and vest in, or be deemed to have

been transferred to, and vested in, and be available to, the Transferee Company 1 so as to become as and from the Effective Date, the Permits, estates, assets, rights, title, interests and authorities of the Transferee Company 1 and shall remain valid, effective and enforceable on the same terms and conditions to the extent permissible in Applicable Laws. Upon the Appointed Date 1 and until the Permits are transferred, vested, recorded, effected, and/ or perfected, in the record of the Appropriate Authority, in favour of the Transferee Company 1, the Transferee Company 1 is authorized to carry on business in the name and style of the Transferor Company 2 and Transferor Company 3 and under the relevant license and/ or permit and/ or approval, as the case may be, and the Transferee Company 1 shall keep a record and/ or account of such transactions.

35. CONTRACTS

- 35.1 Subject to the other provisions of the Scheme, all contracts, deeds, bonds, agreements, arrangements and other instruments of whatsoever nature, subsisting or having effect on or immediately before the Appointed Date 1, to which the Transferor Company 2 and Transferor Company 3 is a party shall remain in full force and effect against or in favour of the Transferee Company 1 and shall be binding on and be enforceable by and against the Transferee Company 1 as fully and effectually as if the Transferee Company 1 had at all material times been a party thereto. The Transferee Company 1 will, if required, enter into novation agreement(s) in relation to such contracts, deeds, bonds, agreements, arrangements and other instruments as stated above. Any *inter-se* contracts between the Transferor Company 2 and Transferor Company 3 on the one hand and the Transferee Company 1 on the other hand shall stand cancelled and cease to operate upon the effectiveness of Part VI of this Scheme;
- 35.2 Without prejudice to the other provisions of this Scheme and notwithstanding the fact that vesting of the assets and liabilities of the Transferor Company 2 and Transferor Company 3 occurs by virtue of this Scheme, the Transferee Company 1 may, at any time after Part IV of the Scheme coming into effect, in accordance with the provisions hereof, if so required under any Applicable Law or otherwise, take such actions and execute such deeds (including deeds of adherence), confirmations, other writings or tripartite arrangements with any party to any contract or arrangement to which the Transferor Company 2 and Transferor Company 3 is a party or any writings as may be necessary in order to give effect to the provisions of this Scheme. The Transferee Company 1 shall under the provisions of this Scheme, be deemed to be authorized to execute any such writings on behalf of the Transferor Company 2 and Transferor Company 3 to carry out or perform all such formalities or compliances referred to above on the part of the Transferor Company 2 and Transferor Company 3.
- 35.3 On and from the Effective Date, and thereafter, the Transferee Company 1 shall be entitled to complete and enforce all pending contracts and transactions and to accept stock returns and issue credit notes in respect of the Transferor Company 2 and Transferor Company 3 in the name of the Transferor Company 2 and Transferor Company 3 in so far as may be necessary until the transfer of rights and obligations of the Transferor Company 2 and Transferor Company 3, to the Transferee Company 1 under this Scheme has been given effect to under such contracts and transactions.

36. EMPLOYEES

- 36.1 Upon this Scheme coming into effect and with effect from the Effective Date, the Transferee Company 1 undertakes to engage all the employees of the Transferor Company 2 and Transferor Company 3 on the terms and conditions not less favourable than those on which they are engaged by the Transferor Company 2 and Transferor Company 3 without any interruption of service as a result of the amalgamation of the Transferor Company 2 and Transferor Company 3 with the Transferee Company 1. The Transferee Company 1 also agrees that the services of all such employees with the Transferor Company 2 and Transferor Company 3 prior to the amalgamation of the Transferor Company 2 and Transferor Company 3 with the Transferee Company 1 shall be taken into account for the purposes of all existing benefits to which the said employees may be eligible, including for the purpose of payment of any retrenchment compensation, gratuity and other retiral/ terminal benefits.

37. LEGAL PROCEEDINGS

If any suit, cause of actions, appeal or other legal, quasi-judicial, arbitral or other administrative proceedings of whatever nature (hereinafter called the “**Proceedings**”) by or against the Transferor Company 2 and Transferor Company 3 be pending on the Effective Date, the same shall not abate, be discontinued or be in any way prejudicially affected by reason of the amalgamation or of anything contained in this Scheme, but the Proceedings may be continued, prosecuted and enforced by or against the Transferee Company 1 in the same manner and to the same extent as it would or might have been continued, prosecuted and enforced by or against the Transferor Company 2 and Transferor Company 3 as if this Scheme had not been made. On and from the Effective Date, the Transferee Company 1 may initiate any legal proceeding for and on behalf of the Transferor Company 2 and Transferor Company 3.

38. CONSIDERATION

- 38.1 Upon Part VI of this Scheme becoming effective, and in consideration of the Transferor Company 2 amalgamating into the Transferee Company 1, the equity shares held by the Transferee Company 1 on the Effective Date (held either directly or through its nominees) in the Transferor Company 2 shall be cancelled pursuant to this Scheme without any further application, act or deed. It is clarified that no new shares shall be issued or any payment shall be made in cash whatsoever by the Transferee Company 1 in lieu of such shares of the Transferor Company 2.
- 38.2 Upon Part VI of this Scheme becoming effective, and upon merger of Transferor Company 2 with Transferee Company 1, Transferor Company 3 will become a wholly owned subsidiary of Transferee Company 1. Accordingly, in consideration of the Transferor Company 3 amalgamating into the Transferee Company 1, the equity shares held by the Transferee Company 1 on the Effective Date (held either directly or through its nominees) in the Transferor Company 3 shall be cancelled pursuant to this Scheme without any further application, act or deed. It is clarified that no new shares shall be issued or any payment shall be made in cash whatsoever by the Transferee Company 1 in lieu of such shares of the Transferor Company 3.

39. ACCOUNTING TREATMENT BY THE TRANSFEEE COMPANY 1 IN RESPECT OF ASSETS AND LIABILITIES

The Transferee Company 1 shall account for the Scheme in its books/ financial statements upon receipt of all relevant/ requisite approvals for the Scheme in accordance with "Indian Accounting Standard (Ind-AS) " notified under the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time including as provided herein below:

- 39.1 The Transferee Company 1, shall record the assets and liabilities of Transferor Company 2 and Transferor Company 3, transferred to and vested in it at their respective carrying values as appearing in the books of the Transferor Company 2 and Transferor Company 3.
- 39.2 The shares held by the Transferee Company 1 in the Transferor Company 2 on the Effective Date and Transferor Company 3 (post-merger of Transferor Company 2) shall be cancelled and the amount of such investment cancelled shall be adjusted to Capital Reserve.
- 39.3 No new shares will be issued or allotted by the Transferee Company 1 pursuant to this Scheme.
- 39.4 Loans and advances, receivables, payables and other dues outstanding between the Transferor Company 2 and Transferor Company 3 and the Transferee Company 1 will stand cancelled and there shall be no further obligation / outstanding in that behalf.
- 39.5 The difference being the Net Assets transferred to Transferee Company 1 pursuant to Clause 39.1 after giving effect to inter-company balances as per Clause 39.4, shall be adjusted to capital reserve of the Transferee Company 1.

For the purpose of this Clause 39, “Net Assets” would mean difference between the carrying value of assets and liabilities.

40. VALIDITY OF EXISTING RESOLUTIONS, ETC.

Upon the coming into effect of Part VI of this Scheme, the resolutions and power of attorney of/ executed by the Transferor Company 2 and Transferor Company 3, as are considered necessary by the Board of the Transferee Company, and that are valid and subsisting on the Effective Date, shall continue to be valid and subsisting and be considered as resolutions and power of attorney passed/ executed by the Transferee Company 1, and if any such resolutions have any monetary limits approved under the provisions of the Act, or any other applicable statutory provisions, then said limits as are considered necessary by the Board of the Transferee Company 1 shall be added to the limits, if any, under like resolutions passed by the Transferee Company 1 and shall constitute the aggregate of the said limits in the Transferee Company 1.

PART - VII

AMALGAMATION OF TRANSFEROR COMPANY 4 WITH TRANSFEE COMPANY 2

41. TRANSFER OF ASSETS AND LIABILITIES

- 41.1 Immediately on Part V of the Scheme becoming effective and with effect from the opening business hours of Appointed Date 1, and subject to the provisions of this Scheme and pursuant to Section 232 of the Act and Section 2(1B) of the Income-tax Act, 1961, the Transferor Company 4 shall stand amalgamated with the Transferee Company 2 as a going concern and all assets, liabilities, contracts, arrangements, employees, Permits, licences, records, approvals, etc. of the Transferor Company 4 shall, without any further act, instrument or deed, stand transferred to and vested in or be deemed to have been transferred to and vested in the Transferee Company 2, so as to become as and from the Appointed Date 1, the assets, liabilities, contracts, arrangements, employees, Permits, licences, records, approvals, etc. of the Transferee Company 2 by virtue of, and in the manner provided in this Scheme.
- 41.2 Without prejudice to the generality of the above and to the extent applicable, unless otherwise stated herein, upon Part V of the Scheme becoming effective and with effect from the Appointed Date 1:
- 41.2.1 with respect to the assets of the Transferor Company 4 that are movable in nature or are otherwise capable of being transferred by manual delivery or by paying over or endorsement and/ or delivery, the same may be so transferred by the Transferor Company 4 by operation of law without any further act or execution of an instrument with the intent of vesting such assets with the Transferee Company 2 as on the Appointed Date 1;
- 41.2.2 subject to Clause 41.2.3 below, with respect to the assets of the Transferor Company 4, other than those referred to in Clause 41.2.1 above, including all rights, title and interests in the agreements (including agreements for lease or license of the properties), investments in shares, mutual funds, bonds and any other securities, sundry debtors, outstanding loans and advances, if any, recoverable in cash or in kind or for value to be received, bank balances and deposits, if any, with Government, semi-Government, local and other authorities and bodies, customers and other persons, whether or not the same is held in the name of the Transferor Company 4 shall, without any further act, instrument or deed, be transferred to and vested in and/ or be deemed to be transferred to and vested in the Transferee Company 2, with effect from the Appointed Date 1. by operation of law as transmission or as the case may be in favour of Transferee Company 2. With regard to the licenses of the properties, the Transferee Company 2 will enter into novation agreements, if it is so required;
- 41.2.3 without prejudice to the aforesaid, all the immovable property (including but not limited to the land, buildings, offices, factories, sites, tenancy rights related thereto, and other immovable property, including accretions and appurtenances), whether or not included in the books of the Transferor Company 4, whether freehold or leasehold (including but not limited to any other document of title, rights, interest and easements in relation thereto, and any shares in cooperative housing societies associated with such immovable property) shall stand transferred to and be vested in the Transferee

Company 2, as successor to the Transferor Company 4, without any act or deed to be done or executed by the Transferor Company 4, as the case may be and/ or the Transferee Company 2;

- 41.2.4 all debts, liabilities, duties and obligations (debentures, bonds, notes or other debt securities) of the Transferor Company 4 shall, without any further act, instrument or deed be transferred to, and vested in, and/ or deemed to have been transferred to, and vested in, the Transferee Company 2, so as to become on and from the Appointed Date 1, the debts, liabilities, duties and obligations of the Transferee Company 2 on the same terms and conditions as were applicable to the Transferor Company 4, and it shall not be necessary to obtain the consent of any Person who is a party to contract or arrangement by virtue of which such liabilities have arisen in order to give effect to the provisions of this Clause 41;
- 41.2.5 the vesting of the entire undertaking of the Transferor Company 4, as aforesaid, shall be subject to the Encumbrances, if any, over or in respect of any of the assets or any part thereof, provided however that such Encumbrances shall be confined only to the relevant assets of Transferor Company 4 or part thereof on or over which they are subsisting on and vesting of such assets in Transferee Company 2 and no such Encumbrances shall extend over or apply to any other asset(s) of Transferee Company 2. Any reference in any security documents or arrangements (to which Transferor Company 4 is a party) related to any assets of Transferor Company 4 shall be so construed to the end and intent that such security shall not extend, nor be deemed to extend, to any of the other asset(s) of Transferee Company 2. Similarly, Transferee Company 2 shall not be required to create any additional security over assets vested under this Scheme for any loans, debentures, deposits or other financial assistance already availed of /to be availed of by it, and the Encumbrances in respect of such indebtedness of Transferee Company 2 shall not extend or be deemed to extend or apply to the assets so vested;
- 41.2.6 Taxes, if any, paid or payable by the Transferor Company 4 after the Appointed Date 1 shall be treated as paid or payable by the Transferee Company 2 and the Transferee Company shall be entitled to claim the credit, refund or adjustment for the same as may be applicable.
- 41.2.7 if the Transferor Company 4 is entitled to any unutilized credits (including balances or advances), benefits, subsidies, grants, special status and other benefits or privileges of whatsoever nature under the incentive schemes and policies including tax holiday or concessions under any Tax Laws or Applicable Laws, the Transferee Company 2 shall be entitled as an integral part of the Scheme to claim such benefit or incentives or unutilised credits as the case may be automatically without any specific approval or permission.
- 41.2.8 upon Part VII of the Scheme becoming effective, the Transferor Company 4 and / or the Transferee Company 2 shall have the right to revise their respective financial statements and returns along with prescribed forms, filings and annexures under the Tax Laws and to claim refunds and/ or credit for Taxes paid and for matters incidental thereto, if required, to give effect to the provisions of the Scheme.
- 41.2.9 it is hereby clarified that in case of any refunds, benefits, incentives, grants, subsidies, etc., the Transferor Company 4, shall, if so required by the Transferee Company 2, issue notices in such form as the Transferee Company 2 may deem fit and proper stating that pursuant to the Tribunal having sanctioned this Scheme under Sections 230 to 232 of the Act, the relevant refund, benefit, incentive, grant, subsidies, be paid or made good or held on account of the Transferee Company 2, as the person entitled thereto, to the end and intent that the right of the Transferor Company 4, to recover or realise the same, stands transferred to the Transferee Company 2 and that appropriate entries should be passed in their respective books to record the aforesaid changes;
- 41.2.10 On and from the Effective Date and till such time that the name of the bank accounts of the Transferor

Company 4 has been replaced with that of the Transferee Company 2, the Transferee Company 2 shall be entitled to maintain and operate the bank accounts of the Transferor Company 4 in the name of the Transferor Company 4 and for such time as may be determined to be necessary by the Transferee Company 2. All cheques and other negotiable instruments, payment orders received or presented for encashment which are in the name of the Transferor Company 4 after the Effective Date shall be accepted by the bankers of the Transferee Company 2 and credited to the account of the Transferee Company 2, if presented by the Transferee Company 2.; and

- 41.2.11 without prejudice to the foregoing provisions of Clause 41.2, and upon the effectiveness of Part VII of the Scheme, the Transferor Company 4, and the Transferee Company 2 shall be entitled to apply to the Appropriate Authorities as are necessary under any law for such consents, approvals and sanctions which the Transferee Company 2 may require and execute any and all instruments or documents and do all the acts and deeds as may be required, including filing of necessary particulars and/ or modification(s) of charge, with the concerned RoC or filing of necessary applications, notices, intimations or letters with any authority or Person, to give effect to the above provisions;

42. PERMITS

With effect from the Appointed Date 1, all the Permits held or availed of by, and all rights and benefits that have accrued to, the Transferor Company 4, pursuant to the provisions of Section 232 of the Act, shall without any further act, instrument or deed, be transferred to, and vest in, or be deemed to have been transferred to, and vested in, and be available to, the Transferee Company 2 so as to become as and from the Effective Date, the Permits, estates, assets, rights, title, interests and authorities of the Transferee Company 2 and shall remain valid, effective and enforceable on the same terms and conditions to the extent permissible in Applicable Laws. Upon the Appointed Date 1 and until the Permits are transferred, vested, recorded, effected, and/ or perfected, in the record of the Appropriate Authority, in favour of the Transferee Company 2, the Transferee Company 2 is authorized to carry on business in the name and style of the Transferor Company 4 and under the relevant license and/ or permit and/ or approval, as the case may be, and the Transferee Company 2 shall keep a record and/ or account of such transactions.

43. CONTRACTS

- 43.1 Subject to the other provisions of the Scheme, all contracts, deeds, bonds, agreements, arrangements and other instruments of whatsoever nature, subsisting or having effect on or immediately before the Appointed Date 1, to which the Transferor Company 4 is a party shall remain in full force and effect against or in favour of the Transferee Company 2 and shall be binding on and be enforceable by and against the Transferee Company 2 as fully and effectually as if the Transferee Company 2 had at all material times been a party thereto. The Transferee Company 2 will, if required, enter into novation agreement(s) in relation to such contracts, deeds, bonds, agreements, arrangements and other instruments as stated above. Any *inter-se* contracts between the Transferor Company 4 on the one hand and the Transferee Company 2 on the other hand shall stand cancelled and cease to operate upon the effectiveness of Part VII of this Scheme.
- 43.2 Without prejudice to the other provisions of this Scheme and notwithstanding the fact that vesting of the assets and liabilities of the Transferor Company 4 occurs by virtue of this Scheme, the Transferee Company 2 may, at any time after Part V of the Scheme coming into effect, in accordance with the provisions hereof, if so required under any Applicable Law or otherwise, take such actions and execute such deeds (including deeds of adherence), confirmations, other writings or tripartite arrangements with any party to any contract or arrangement to which the Transferor Company 4 is a party or any writings as may be necessary in order to give effect to the provisions of this Scheme. The Transferee Company 2 shall under the provisions of this Scheme, be deemed to be authorized to execute any such writings on behalf of the Transferor Company 4 to carry out or perform all such formalities or compliances referred to above on the part of the Transferor Company 4.

43.3 On and from the Effective Date, and thereafter, the Transferee Company 2 shall be entitled to complete and enforce all pending contracts and transactions and to accept stock returns and issue credit notes in respect of the Transferor Company 4 in the name of the Transferor Company 4 in so far as may be necessary until the transfer of rights and obligations of the Transferor Company 4, to the Transferee Company 2 under this Scheme has been given effect to under such contracts and transactions.

44. EMPLOYEES

44.1 Upon this Scheme coming into effect and with effect from the Effective Date, the Transferee Company 2 undertakes to engage all the employees of the Transferor Company 4 on the terms and conditions not less favourable than those on which they are engaged by the Transferor Company 4 without any interruption of service as a result of the amalgamation of the Transferor Company 4 with the Transferee Company 2. The Transferee Company 2 also agrees that the services of all such employees with the Transferor Company 4 prior to the amalgamation of the Transferor Company 4 with the Transferee Company 2 shall be taken into account for the purposes of all existing benefits to which the said employees may be eligible, including for the purpose of payment of any retrenchment compensation, gratuity and other retiral/ terminal benefits.

45. LEGAL PROCEEDINGS

If any suit, cause of actions, appeal or other legal, quasi-judicial, arbitral or other administrative proceedings of whatever nature (hereinafter called the “**Proceedings**”) by or against the Transferor Company 4 be pending on the Effective Date, the same shall not abate, be discontinued or be in any way prejudicially affected by reason of the amalgamation or of anything contained in this Scheme, but the Proceedings may be continued, prosecuted and enforced by or against the Transferee Company 2 in the same manner and to the same extent as it would or might have been continued, prosecuted and enforced by or against the Transferor Company 4 as if this Scheme had not been made. On and from the Effective Date, the Transferee Company 2 may initiate any legal proceeding for and on behalf of the Transferor Company 4.

46. CONSIDERATION

46.1 After effectiveness of Part V of the Scheme the Transferor Company 4 shall become a wholly owned subsidiary of the Transferee Company 2.

46.2 Upon Part VII of this Scheme becoming effective, and in consideration of the Transferor Company 4 amalgamating into the Transferee Company 2, the equity shares held by the Transferee Company 2 on the Effective Date (held either directly or through its nominees) in the Transferor Company 4 shall be cancelled pursuant to this Scheme without any further application, act or deed. It is clarified that no new shares shall be issued or any payment shall be made in cash whatsoever by the Transferee Company 2 in lieu of such shares of the Transferor Company 4.

47. ACCOUNTING TREATMENT BY THE TRANSFEE COMPANY 2 IN RESPECT OF ASSETS AND LIABILITIES

47.1 The Transferee Company 2 shall account for the Scheme in its books/ financial statements upon receipt of all relevant/ requisite approvals for the Scheme in accordance with "Indian Accounting Standard (Ind-AS)" notified under the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time including as provided herein below:

47.1.1 The Transferee Company 2 shall record the assets and liabilities of Transferor Company 4, transferred to and vested in it pursuant to this Scheme at their respective carrying values as appearing in the books of the Transferor Company 4.

47.1.2 The Transferee Company 2 shall preserve the identity of the reserves of the Transferor Company 4 transferred to and vested in it and shall record in its books in the same form in which they appear in the books of the Transferor Company 4.

- 47.1.3 Upon coming into effect of Part V of this Scheme, the shares held by the Transferee Company 2 in the Transferor Company 4 on the Effective Date, shall be cancelled and the amount of such investment cancelled shall be adjusted to Capital Reserve.
- 47.1.4 No new shares will be issued or allotted by the Transferee Company 2 pursuant to this scheme
- 47.1.5 Loans and advances, receivable, payables and other dues outstanding between the Transferor Company 4 and the Transferee Company 2 will stand cancelled and there shall be no further obligation / outstanding in that behalf.
- 47.1.6 The difference being the Net Assets transferred to Transferee Company 2 pursuant to Clause 47.1.1 as reduced by Reserves recorded in Transferee Company 2 pursuant to Clause 47.1.2 and after giving effect to inter-company balances as per Clause 47.1.5, shall be adjusted to capital reserve of the Transferee Company 2.

For the purpose of this Clause 47, “Net Assets” would mean difference between the carrying value of assets and liabilities.

48. VALIDITY OF EXISTING RESOLUTIONS, ETC.

Upon the coming into effect of Part VII of this Scheme, the resolutions/ power of attorney of/ executed by the Transferor Company 4, as are considered necessary by the Board of the Transferee Company 2, and that are valid and subsisting on the Effective Date, shall continue to be valid and subsisting and be considered as resolutions and power of attorney passed/ executed by the Transferee Company 2, and if any such resolutions have any monetary limits approved under the provisions of the Act, or any other applicable statutory provisions, then said limits as are considered necessary by the Board of the Transferee Company 2 shall be added to the limits, if any, under like resolutions passed by the Transferee Company 2 and shall constitute the aggregate of the said limits in the Transferee Company 2.

PART - VIII

AMALGAMATION OF TRANSFEROR COMPANY 5 WITH TRANSFEE COMPANY 3

49. TRANSFER OF ASSETS AND LIABILITIES

- 49.1 With effect from the opening business hours of Appointed Date 1, and subject to the provisions of this Scheme and pursuant to Section 232 of the Act and Section 2(1B) of the Income-tax Act, 1961, the Transferor Company 5 shall stand amalgamated with the Transferee Company 3 as a going concern and all assets, liabilities, contracts, arrangements, employees, Permits, licences, records, approvals, etc. of the Transferor Company 5 shall, without any further act, instrument or deed, stand transferred to and vested in or be deemed to have been transferred to and vested in the Transferee Company 3, so as to become as and from the Appointed Date 1, the assets, liabilities, contracts, arrangements, employees, Permits, licences, records, approvals, etc. of the Transferee Company 3 by virtue of, and in the manner provided in this Scheme.
- 49.2 Without prejudice to the generality of the above and to the extent applicable, unless otherwise stated herein, with effect from the Appointed Date 1:
- 49.2.1 with respect to the assets of the Transferor Company 5 that are movable in nature or are otherwise capable of being transferred by manual delivery or by paying over or endorsement and/ or delivery, the same may be so transferred by the Transferor Company 5 by operation of law without any further act or execution of an instrument with the intent of vesting such assets with the Transferee Company 3 as on the Appointed Date 1;
- 49.2.2 subject to Clause 49.2.3 below, with respect to the assets of the Transferor Company 5, other than those referred to in Clause 49.2.1 above, including all rights, title and interests in the agreements (including agreements for lease or license of the properties), investments in shares, mutual funds, bonds and any other securities, sundry debtors, outstanding loans and advances, if any, recoverable

in cash or in kind or for value to be received, bank balances and deposits, if any, with Government, semi-Government, local and other authorities and bodies, customers and other persons, whether or not the same is held in the name of the Transferor Company 5 shall, without any further act, instrument or deed, be transferred to and vested in and/ or be deemed to be transferred to and vested in the Transferee Company 3, with effect from the Appointed Date 1 by operation of law as transmission or as the case may be in favour of Transferee Company 3. With regard to the licenses of the properties, the Transferee Company 3 will enter into novation agreements, if it is so required;

- 49.2.3 without prejudice to the aforesaid, all the immovable property (including but not limited to the land, buildings, offices, factories, sites, tenancy rights related thereto, and other immovable property, including accretions and appurtenances), whether or not included in the books of the Transferor Company 5, whether freehold or leasehold (including but not limited to any other document of title, rights, interest and easements in relation thereto, and any shares in cooperative housing societies associated with such immovable property) shall stand transferred to and be vested in the Transferee Company 3, as successor to the Transferor Company 5, without any act or deed to be done or executed by the Transferor Company 5, as the case may be and/ or the Transferee Company 3;
- 49.2.4 all debts, liabilities, duties and obligations (debentures, bonds, notes or other debt securities) of the Transferor Company 5 shall, without any further act, instrument or deed be transferred to, and vested in, and/ or deemed to have been transferred to, and vested in, the Transferee Company 3, so as to become on and from the Appointed Date 1, the debts, liabilities, duties and obligations of the Transferee Company 3 on the same terms and conditions as were applicable to the Transferor Company 5, and it shall not be necessary to obtain the consent of any Person who is a party to contract or arrangement by virtue of which such liabilities have arisen in order to give effect to the provisions of this Clause 49;
- 49.2.5 the vesting of the entire undertaking of the Transferor Company 5, as aforesaid, shall be subject to the Encumbrances, if any, over or in respect of any of the assets or any part thereof, provided however that such Encumbrances shall be confined only to the relevant assets of Transferor Company 5 or part thereof on or over which they are subsisting on and vesting of such assets in Transferee Company 3 and no such Encumbrances shall extend over or apply to any other asset(s) of Transferee Company 3. Any reference in any security documents or arrangements (to which Transferor Company 5 is a party) related to any assets of Transferor Company 5 shall be so construed to the end and intent that such security shall not extend, nor be deemed to extend, to any of the other asset(s) of Transferee Company 3. Similarly, Transferee Company 3 shall not be required to create any additional security over assets vested under this Scheme for any loans, debentures, deposits or other financial assistance already availed of /to be availed of by it, and the Encumbrances in respect of such indebtedness of Transferee Company 3 shall not extend or be deemed to extend or apply to the assets so vested;
- 49.2.6 Taxes, if any, paid or payable by the Transferor Company 5 after the Appointed Date 1 shall be treated as paid or payable by the Transferee Company 3 and the Transferee Company shall be entitled to claim the credit, refund or adjustment for the same as may be applicable.
- 49.2.7 if the Transferor Company 5 is entitled to any unutilized credits (including balances or advances), benefits, subsidies, grants, special status and other benefits or privileges of whatsoever nature under the incentive schemes and policies including tax holiday or concessions under any Tax Laws or Applicable Laws, the Transferee Company 3 shall be entitled as an integral part of the Scheme to claim such benefit or incentives or unutilised credits as the case may be automatically without any specific approval or permission.
- 49.2.8 upon Part VIII of the Scheme becoming effective, the Transferor Company 5 and / or the Transferee Company 3 shall have the right to revise their respective financial statements and

returns along with prescribed forms, filings and annexures under the Tax Laws and to claim refunds and/ or credit for Taxes paid and for matters incidental thereto, if required, to give effect to the provisions of the Scheme.

- 49.2.9 it is hereby clarified that in case of any refunds, benefits, incentives, grants, subsidies, etc., the Transferor Company 5, shall, if so required by the Transferee Company 3, issue notices in such form as the Transferee Company 3 may deem fit and proper stating that pursuant to the Tribunal having sanctioned this Scheme under Sections 230 to 232 of the Act, the relevant refund, benefit, incentive, grant, subsidies, be paid or made good or held on account of the Transferee Company 3, as the person entitled thereto, to the end and intent that the right of the Transferor Company 5, to recover or realise the same, stands transferred to the Transferee Company 3 and that appropriate entries should be passed in their respective books to record the aforesaid changes;
- 49.2.10 On and from the Effective Date and till such time that the name of the bank accounts of the Transferor Company 5 has been replaced with that of the Transferee Company 3, the Transferee Company 3 shall be entitled to maintain and operate such bank accounts of the Transferor Company 5 in the name of the Transferor Company 5 and for such time as may be determined to be necessary by the Transferee Company 3. All cheques and other negotiable instruments, payment orders received or presented for encashment which are in the name of the Transferor Company 5 after the Effective Date shall be accepted by the bankers of the Transferee Company 3 and credited to the account of the Transferee Company 3, if presented by the Transferee Company 3.; and
- 49.2.11 without prejudice to the foregoing provisions of this Clause 49.2, and upon Part VIII of the Scheme becoming effective, the Transferor Company 5, and the Transferee Company 3 shall be entitled to apply to the Appropriate Authorities as are necessary under any law for such consents, approvals and sanctions which the Transferee Company 1 may require and execute any and all instruments or documents and do all the acts and deeds as may be required, including filing of necessary particulars and/ or modification(s) of charge, with the concerned RoC or filing of necessary applications, notices, intimations or letters with any authority or Person, to give effect to the above provisions;

50. PERMITS

With effect from the Appointed Date 1, all the Permits held or availed of by, and all rights and benefits that have accrued to, the Transferor Company 5, pursuant to the provisions of Section 232 of the Act, shall without any further act, instrument or deed, be transferred to, and vest in, or be deemed to have been transferred to, and vested in, and be available to, the Transferee Company 3 so as to become as and from the Effective Date, the Permits, estates, assets, rights, title, interests and authorities of the Transferee Company 3 and shall remain valid, effective and enforceable on the same terms and conditions to the extent permissible in Applicable Laws. Upon the Effective Date and until the Permits are transferred, vested, recorded, effected, and/ or perfected, in the record of the Appropriate Authority, in favour of the Transferee Company 3, the Transferee Company 3 is authorized to carry on business in the name and style of the Transferor Company 5 and under the relevant license and/ or permit and/ or approval, as the case may be, and the Transferee Company 3 shall keep a record and/ or account of such transactions.

51. CONTRACTS

- 51.1 Subject to the other provisions of the Scheme, all contracts, deeds, bonds, agreements, arrangements and other instruments of whatsoever nature, subsisting or having effect on or immediately before the Appointed Date 1, to which the Transferor Company 5 is a party shall remain in full force and effect against or in favour of the Transferee Company 3 and shall be binding on and be enforceable by and against the Transferee Company 3 as fully and effectually as if the Transferee Company 3 had at all material times been a party thereto. The Transferee Company 3 will, if required, enter into novation agreement(s) in relation to such contracts, deeds, bonds, agreements, arrangements and other instruments as stated above. Any *inter-se* contracts between the

Transferor Company 5 on the one hand and the Transferee Company 3 on the other hand shall stand cancelled and cease to operate upon the effectiveness of Part VIII of this Scheme.

- 51.2 Without prejudice to the other provisions of this Scheme and notwithstanding the fact that vesting of the assets and liabilities of the Transferor Company 5 occurs by virtue of this Scheme, the Transferee Company 3 may, at any time, in accordance with the provisions hereof, if so required under any Applicable Law or otherwise, take such actions and execute such deeds (including deeds of adherence), confirmations, other writings or tripartite arrangements with any party to any contract or arrangement to which the Transferor Company 5 is a party or any writings as may be necessary in order to give effect to the provisions of this Scheme. The Transferee Company 3 shall under the provisions of this Scheme, be deemed to be authorized to execute any such writings on behalf of the Transferor Company 5 to carry out or perform all such formalities or compliances referred to above on the part of the Transferor Company 5.
- 51.3 On and from the Effective Date, and thereafter, the Transferee Company 3 shall be entitled to complete and enforce all pending contracts and transactions and to accept stock returns and issue credit notes in respect of the Transferor Company 5 in the name of the Transferor Company 5 in so far as may be necessary until the transfer of rights and obligations of the Transferor Company 5, to the Transferee Company 3 under this Scheme has been given effect to under such contracts and transactions.

52. EMPLOYEES

- 52.1 Upon this Scheme coming into effect and with effect from the Effective Date, the Transferee Company 3 undertakes to engage all the employees of the Transferor Company 5 on the terms and conditions not less favourable than those on which they are engaged by the Transferor Company 5 without any interruption of service as a result of the amalgamation of the Transferor Company 5 with the Transferee Company 3. The Transferee Company 3 also agrees that the services of all such employees with the Transferor Company 5 prior to the amalgamation of the Transferor Company 5 with the Transferee Company 3 shall be taken into account for the purposes of all existing benefits to which the said employees may be eligible, including for the purpose of payment of any retrenchment compensation, gratuity and other retiral/ terminal benefits.

53. LEGAL PROCEEDINGS

If any suit, cause of actions, appeal or other legal, quasi-judicial, arbitral or other administrative proceedings of whatever nature (hereinafter called the “**Proceedings**”) by or against the Transferor Company 5 be pending on the Effective Date, the same shall not abate, be discontinued or be in any way prejudicially affected by reason of the amalgamation or of anything contained in this Scheme, but the Proceedings may be continued, prosecuted and enforced by or against the Transferee Company 3 in the same manner and to the same extent as it would or might have been continued, prosecuted and enforced by or against the Transferor Company 5 as if this Scheme had not been made. On and from the Effective Date, the Transferee Company 3 may initiate any legal proceeding for and on behalf of the Transferor Company 5.

54. CONSIDERATION

- 54.1 The Transferor Company 5 is a wholly owned subsidiary of the Transferee Company 3 and therefore there shall be no issue of shares by the Transferee Company 3 as consideration for the amalgamation of Transferor Company 5 into Transferee Company 3.
- 54.2 Upon Part VIII of the Scheme coming into effect, all equity shares of the Transferor Company 5 held by the Transferee Company 3 on the Effective Date (held either directly or through its nominees) shall stand cancelled without any further application, act or deed.

55. ACCOUNTING TREATMENT BY THE TRANSFEE COMPANY 3 IN RESPECT OF ASSETS AND LIABILITIES

- 55.1 The Transferee Company 3 shall account for the Scheme in its books/ financial statements upon receipt of all relevant/ requisite approvals for the Scheme in accordance with "Indian Accounting Standard (Ind-AS)" notified

under the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time including as provided herein below:

- 55.1.1 The Transferee Company 3 shall record the assets and liabilities of Transferor Company 5, transferred to and vested in it pursuant to this Scheme at their respective carrying values as appearing in the books of the Transferor Company 5.
- 55.1.2 The Transferee Company 3 shall preserve the identity of the reserves of the Transferor Company 5 transferred to and vested in it and shall record in its books in the same form in which they appear in the books of the Transferor Company 5.
- 55.1.3 The shares held by the Transferee Company 3 in the Transferor Company 5 on the Effective Date, shall be cancelled and the amount of such investment cancelled shall be adjusted to Capital Reserve.
- 55.1.4 No new shares will be issued or allotted by the Transferee Company 3 pursuant to this Scheme
- 55.1.5 Loans and advances, receivable, payables and other dues outstanding between the Transferor Company 5 and the Transferee Company 3 will stand cancelled and there shall be no further obligation / outstanding in that behalf.
- 55.1.6 The difference being the Net Assets transferred to Transferee Company 3 pursuant to Clause 55.1.1 as reduced by Reserves recorded in Transferee Company 3 pursuant to Clause 55.1.2 after giving effect to inter-company balances as per Clause 55.1.5, the difference shall be adjusted to capital reserve of the Transferee Company 3.

For the purpose of this Clause 55, “Net Assets” would mean difference between the carrying value of assets and liabilities.

56. VALIDITY OF EXISTING RESOLUTIONS, ETC.

Upon the coming into effect of Part VIII of this Scheme, the resolutions and power of attorney of/ executed by the Transferor Company 5, as are considered necessary by the Board of the Transferee Company, and that are valid and subsisting on the Effective Date, shall continue to be valid and subsisting and be considered as resolutions and power of attorney passed/ executed by the Transferee Company 3, and if any such resolutions have any monetary limits approved under the provisions of the Act, or any other applicable statutory provisions, then said limits as are considered necessary by the Board of the Transferee Company 3 shall be added to the limits, if any, under like resolutions passed by the Transferee Company 3 and shall constitute the aggregate of the said limits in the Transferee Company 3.

PART - IX

REDUCTION AND REORGANISATION OF SHARE CAPITAL OF THE RESULTING COMPANY 1

57. REDUCTION AND CANCELLATION OF CERTAIN EQUITY SHARES OF THE RESULTING COMPANY 1 AND REORGANISATION OF RESERVES OF THE RESULTING COMPANY 1

- 57.1 Immediately upon implementation of Part III of the Scheme and with effect from the Effective Date and upon allotment of equity shares by the Resulting Company 1, the entire paid up equity share capital, as on Effective Date, of the Resulting Company 1 (“**Resulting Company 1 Cancelled Shares**”) shall stand cancelled, extinguished and annulled on and from the Effective Date and the paid up equity capital of the Resulting Company 1 to that effect shall stand cancelled and reduced, which shall be regarded as reduction of share capital of the Resulting Company 1, pursuant to Section 66 of the Act as also any other applicable provisions of the Act.
- 57.2 The reduction of the share capital of the Resulting Company 1 shall be effected as an integral part of this Scheme itself, without having to follow the process under Sections 66 of the Act separately and the order of the Tribunal sanctioning this Scheme shall be deemed to be an order under Section 66 of the Act confirming the reduction.

- 57.3 On effecting the reduction of the share capital as stated in Clause 57.1 above, the share certificates in respect of the Resulting Company 1 Cancelled Shares held by their respective holders shall also be deemed to have been cancelled.
- 57.4 On the Effective Date, the Resulting Company 1 shall debit its share capital account in its books of account with the aggregate face value of the Resulting Company 1 Cancelled Shares.
- 57.5 The capital reserve in the books of the Resulting Company 1 shall be increased to the extent of the amount of the Resulting Company 1 Cancelled Shares.
- 57.6 The capital reserve recorded in the books of Resulting Company 1 as per Clause 18.2.4 of the Scheme shall be reorganised and will be recorded in the same manner and proportion as carried out in the books of the Demerged Company 1 in accordance with Clause of the Scheme.
- 57.7 Notwithstanding the reduction in the equity share capital of the Resulting Company 1, the Resulting Company 1 shall not be required to add “And Reduced” as suffix to its name.

PART - X

REDUCTION AND REORGANISATION OF SHARE CAPITAL OF THE RESULTING COMPANY 2

- 58. REDUCTION AND CANCELLATION OF CERTAIN EQUITY SHARES OF THE RESULTING COMPANY 2**
- 58.1 Immediately upon implementation of Part IV of the Scheme and with effect from the Effective Date and upon allotment of equity shares and preference shares by the Resulting Company 2, the entire paid up equity share capital, as on Effective Date, of the Resulting Company 2 (“**Resulting Company 2 Cancelled Shares**”) shall stand cancelled, extinguished and annulled on and from the Effective Date and the paid up equity capital of the Resulting Company 2 to that effect shall stand cancelled and reduced, which shall be regarded as reduction of equity share capital of the Resulting Company 2, pursuant to Section 66 of the Act as also any other applicable provisions of the Act.
- 58.2 The aforesaid reduction of the share capital of the Resulting Company 2 shall be effected as an integral part of this Scheme itself, without having to follow the process under Sections 66 of the Act separately and the order of the Tribunal sanctioning this Scheme shall be deemed to be an order under Section 66 of the Act confirming the reduction.
- 58.3 On effecting the reduction of the share capital as stated in Clause 58.1 above, the share certificates in respect of the Resulting Company 2 Cancelled Shares held by their respective holders shall also be deemed to have been cancelled.
- 58.4 On the Effective Date, the Resulting Company 2 shall debit its share capital account in its books of account with the aggregate face value of the Resulting Company 2 Cancelled Shares.
- 58.5 The capital reserve in the books of the Resulting Company 2 shall be increased to the extent of the amount of Resulting Company 2 Cancelled Shares.
- 58.6 Notwithstanding the reduction in the equity share capital of the Resulting Company 2, the Resulting Company 2 shall not be required to add “And Reduced” as suffix to its name.

PART - XI

REDUCTION AND REORGANISATION OF SHARE CAPITAL OF THE RESULTING COMPANY 3

- 59. REDUCTION AND CANCELLATION OF CERTAIN EQUITY SHARES OF THE RESULTING COMPANY 3**
- 59.1 Immediately upon implementation of Part V of the Scheme and with effect from the Effective Date and upon allotment of equity shares by the Resulting Company 3, the entire paid up equity share capital, as on Effective Date, of the Resulting Company 3 (“**Resulting Company 3 Cancelled Shares**”) shall stand cancelled, extinguished and annulled on and from the Effective Date and the paid up capital of the Resulting Company 3 to that effect

shall stand cancelled and reduced, which shall be regarded as reduction of equity share capital of the Resulting Company 3, pursuant to Section 66 of the Act as also any other applicable provisions of the Act.

- 59.2 The reduction of the share capital of the Resulting Company 3 shall be effected as an integral part of this Scheme itself, without having to follow the process under Sections 66 of the Act separately and the order of the Tribunal sanctioning this Scheme shall be deemed to be an order under Section 66 of the Act confirming the reduction.
- 59.3 On effecting the reduction of the share capital as stated in Clause 59.1 above, the share certificates in respect of the Resulting Company 3 Cancelled Shares held by their respective holders shall also be deemed to have been cancelled.
- 59.4 On the Effective Date, the Resulting Company 3 shall debit its share capital account in its books of account with the aggregate face value of the Resulting Company 3 Cancelled Shares.
- 59.5 The capital reserve in the books of the Resulting Company 3 shall be increased to the extent of the amount of Resulting Company 3 Cancelled Shares.
- 59.6 Notwithstanding the reduction in the equity share capital of the Resulting Company 3, the Resulting Company 3 shall not be required to add “And Reduced” as suffix to its name.

PART - XII

REDUCTION AND REORGANISATION OF SHARE CAPITAL OF DEMERGED COMPANY 1/ TRANSFEREE COMPANY 1

SECTION 1

60. REDUCTION OF FACE VALUE OF EQUITY SHARES OF DEMERGED COMPANY 1

- 60.1 With effect from the Effective Date and on such Record Date as may be decided by the Demerged Company 1, the issued, subscribed and paid up equity share capital of the Demerged Company 1 shall stand reduced, by reducing the face value of the equity shares, from the present sum of INR 1,32,55,70,430 divided into 13,25,57,043 equity shares of INR 10 each fully paid (for clarity this does not include equity share capital which has been forfeited) to INR 66,27,85,215 divided into 13,25,57,043 equity shares of INR 5 each fully paid.
- 60.2 Simultaneously, 2 (two) equity shares of INR 5 each (as reduced under Clause 60.1 above), shall be consolidated into 1 (one) fully paid up equity share of INR 10 each. Due to the reduction in capital of the Demerged Company 1 and the aforesaid consolidation, if a shareholder becomes entitled to a fraction of an equity share of the Demerged Company 1, the Demerged Company 1 shall not issue fractional share certificates to such member/beneficial owner but shall consolidate such fractions and round up the aggregate of such fractions to the next whole number and issue consolidated equity shares to a trustee nominated by the Demerged Company 1 in that behalf, who shall sell such shares and distribute the net sale proceeds (after deduction of the expenses incurred) to the shareholders/ beneficial owners respectively entitled to the same in proportion to their fractional entitlement.

The aforesaid reduction of the current equity share capital of the Demerged Company 1 will be adjusted to the capital reserve account of the Demerged Company 1.

- 60.3 The share certificates of the Demerged Company 1 in relation to the equity shares held by its shareholders shall, without any further application, act, instrument or deed, be deemed to have been automatically cancelled pursuant to this Scheme. After taking into effect the reduction and consolidation of share capital of the Demerged Company 1, as mentioned in Clauses 60.1 and 60.2 above and on the basis of shareholdings on the Record Date, either fresh share certificate(s) will be issued to the shareholders of the Demerged Company 1 holding the shares in physical form, or, in case of shareholding in dematerialised form, appropriate number of shares in terms of this Scheme will automatically be credited to the respective dematerialised accounts of the said shareholders maintained with the depositories.

- 60.4 Upon the Scheme coming into effect, the shares forfeited by the Demerged Company 1 being, 62,99,972 equity shares of INR 10 each shall be cancelled under this Scheme and the amount of INR 65,56,021 (Rupees Sixty Five Lakh Fifty Six Thousand and Twenty One Only), collected by the Demerged Company 1 on such forfeited equity shares shall, without any act or deed, be transferred to its capital reserve and consequently, the issued, subscribed and paid-up equity share capital of the Demerged Company 1 shall stand, without any act or deed, reduced to such extent. The Demerged Company 1 undertakes to comply with all necessary legal requirements to effect the aforesaid cancellation, transfer and reduction.
- 60.5 The equity shares of the Demerged Company 1 shall continue to be listed on the Stock Exchanges and the Demerged Company 1 shall make necessary applications to the Stock Exchanges, pursuant to Scheme coming into effect, to note consequential changes due to reduction and reorganisation of share capital of Demerged Company 1.
- 60.6 The reduction of the share capital of the Demerged Company 1 (including forfeited shares) shall be effected as an integral part of this Scheme itself, without having to follow the process under Sections 66 of the Act separately and the order of the Tribunal sanctioning this Scheme shall be deemed to be an order under Section 66 of the Act confirming the reduction.
- 60.7 On the Record Date, the Demerged Company 1 shall debit its share capital account in its books of account with the aggregate of INR 5 multiplied by the equity shares held by the members of Demerged Company 1.
- 60.8 The capital reserve in the books of the Demerged Company 1 shall be increased by aggregate of INR 5 multiplied by the equity shares held by the members of Demerged Company 1.
- 60.9 Notwithstanding the reduction in the equity share capital of the Demerged Company 1, the Demerged Company 1 shall not be required to add "And Reduced" as suffix to its name.

SECTION 2

61. UTILISATION OF SECURITIES PREMIUM ACCOUNT OF TRANSFeree COMPANY 1

- 61.1 Pursuant to Part VI of the Scheme, deficit arising on account of Clause 39 of this Scheme, the same shall be first adjusted against the capital redemption reserve and then against securities premium account, to the extent available of the Transferee Company 1 and then follow the process as stated in relevant provisions of the Scheme.
- 61.2 Notwithstanding anything contained under the Act, pursuant to the provisions of Section 230 to 232 of the Act, the securities premium account of the Transferee Company 1 shall stand reduced to the extent required in accordance with above clause without any further act or deed in accordance with provisions of the Scheme.
- 61.3 The reduction of share capital of the Transferee Company 1 shall be effected as an integral part of this Scheme and the Transferee Company 1 shall not be required to follow the process under Sections 66 read with section 52 of the Act or any other provisions of Applicable Law separately.
- 61.4 The above would not involve either a diminution of liability in respect of unpaid share capital, if any or payment to any shareholder of any unpaid share capital.
- 61.5 Notwithstanding the reduction in the equity share capital of the Transferee Company 1, the Transferee Company 1 shall not be required to add "And Reduced" as suffix to its name.

PART - XIII

GENERAL TERMS & CONDITIONS

62. REMAINING BUSINESS

- 62.1 The Remaining Business and all the assets, investments, liabilities and obligations of each of the Demerged Companies, shall continue to belong to and be vested in and be managed by the relevant Demerged Company.

- 62.2 All legal, Taxation and/ or other proceedings by or against the Demerged Companies under any statute, whether pending on the Effective Date or which may be instituted at any time thereafter, and relating to the Remaining Business of the Demerged Companies (including those relating to any property, right, power, liability, obligation or duties of the Demerged Companies in respect of the Remaining Business) shall be continued and enforced against the relevant Demerged Company.
- 62.3 If proceedings are taken against the Resulting Companies in respect of matters referred to in Clause 62.1 above relating to the Remaining Business, it shall defend the same in accordance with the advice of the relevant Demerged Company and at the cost of the said Demerged Company, and the latter shall reimburse and indemnify the Resulting Company, against all liabilities and obligations incurred by the Resulting Company in respect thereof.
- 62.4 If proceedings are taken against the Demerged Company in respect of matters referred to in Clause 62.1 above relating to the Demerged Undertakings, it shall defend the same in accordance with the advice of the relevant Resulting Company and at the cost of the said Resulting Company, and the latter shall reimburse and indemnify the Demerged Company, against all liabilities and obligations incurred by the Demerged Company in respect thereof.

63. DIVIDENDS

- 63.1 The Transferor Companies, Transferee Companies, Demerged Companies and Resulting Companies shall be entitled to declare and pay dividends, to their respective shareholders in respect of the accounting period ending 31 March 2017 and such future accounting periods consistent with the past practice or in ordinary course of business, whether interim or final. Any other dividend shall be recommended/ declared only by the mutual consent of the concerned Parties.
- 63.2 It is clarified that the aforesaid provisions in respect of declaration of dividends (whether interim or final) are enabling provisions only and shall not be deemed to confer any right on any shareholder of the Transferor Companies, Transferee Companies, Demerged Companies and/ or the Resulting Companies to demand or claim or be entitled to any dividends which, subject to the provisions of the said Act, shall be entirely at the discretion of the respective Boards of the Transferor Companies, Transferee Companies, Demerged Companies and/ or the Resulting Companies as the case may be, and subject to approval, if required, of the shareholders of the Transferor Companies, Transferee Companies, Demerged Companies and/ or the Resulting Companies as the case may be.

64. CONDUCT OF BUSINESS UPTO THE EFFECTIVE DATE

- 64.1 With effect from the Appointed Date 1 and Appointed Date 2, as the case may be, and up to and including the Effective Date:
- 64.1.1 the Transferor Companies and Demerged Companies (with respect to the Demerged Undertakings) shall be deemed to have been carrying on and shall carry on its business and activities and shall be deemed to have held and stood possessed of and shall hold and stand possessed of the assets for and on account of, and in trust for the respective Transferee Companies and Resulting Companies, as the case may be;
- 64.1.2 all profits or income arising or accruing to the Transferor Companies and Demerged Companies with respect to the Demerged Undertakings and all taxes paid thereon (including but not limited to advance tax, tax deducted at source, minimum alternate tax, dividend distribution tax, securities transaction tax, taxes withheld/ paid in a foreign country, etc.) or losses arising or incurred by the Transferor Companies and Resulting Companies with respect to the Demerged Undertakings shall, for all purposes, be treated as and deemed to be the profits or income, taxes or losses, as the case may be, of the Transferee Companies and Resulting Companies, as the case may be;

- 64.1.3 all loans raised and all liabilities and obligations incurred by the Transferor Companies and Demerged Companies with respect to the Demerged Undertakings after the Appointed Date 1 and Appointed Date 2 (As the case may be) and prior to the Effective Date, shall, subject to the terms of this Scheme, be deemed to have been raised, used or incurred for and on behalf of the Transferee Companies and Resulting Companies as the case may be and to the extent they are outstanding on the Effective Date, shall also, without any further act or deed be and be deemed to become the debts, liabilities, duties and obligations of the Transferee Companies and the Resulting Companies as the case may be;
- 64.1.4 The Transferor Companies and the Demerged Companies with respect to the Demerged Undertakings shall carry on their business with reasonable diligence and business prudence and in the same manner as it had been doing hitherto, and shall not undertake any additional financial commitments of any nature whatsoever, borrow any amounts or incur any other liabilities or expenditure, issue any additional guarantees, indemnities, letters of comfort or commitment either for themselves or on behalf of its respective affiliates or associates or any third party, or sell, transfer, alienate, charge, mortgage or encumber or deal in any of its properties/assets, except:
- (a) when the same is expressly provided in this Scheme; or
 - (b) when the same is in the ordinary course of business as carried on, as on the date of filing of this Scheme in the Tribunal; or
 - (c) when written consent of the Transferee Companies and/ or Resulting Companies as the case may be has been obtained in this regard;
- 64.1.5 The Transferor Companies and the Demerged Companies with respect to Demerged Undertakings shall not alter or substantially expand its business, or undertake (i) any material decision in relation to its business and affairs and operations other than that in the ordinary course of business; (ii) any agreement or transaction (other than an agreement or transaction in the ordinary course of business); and (iii) any new business, or discontinue any existing business or change the capacity of facilities other than that in the ordinary course of business, except with the written concurrence of the Transferee Companies and/ or Resulting Companies as the case may be;
- 64.1.6 The Transferor Company and the Demerged Companies with respect to Demerged Undertakings shall not vary the terms and conditions of employment of any of its employees, except in the ordinary course of business or pursuant to any pre-existing obligation undertaken except with the written concurrence of the Transferee Company;
- 64.1.7 The Transferor Company shall not amend its Memorandum of Association or Articles of Association, except with the written concurrence of the Transferee Company, unless required to be done pursuant to actions between the Appointed Date 1 and Appointed Date 2, as the case may be, and Effective Date expressly permitted under this Scheme.
- 64.2 The Transferee Companies and Resulting Companies shall be entitled, pending the sanction of the Scheme, to apply to the Appropriate Authorities concerned as are necessary under any law for such consents, approvals and sanctions which the Transferee Companies and Resulting Companies may require to carry on the business of the Transferor Companies and Demerged Companies and to give effect to the Scheme.
- 64.3 For the purpose of giving effect to the order passed under Sections 230 to 232 and other applicable provisions of the Act in respect of this Scheme by the Tribunal, the Transferee Companies and Resulting Companies shall, at any time pursuant to the orders approving this Scheme, be entitled to get the recordal of the change in the legal right(s) upon the amalgamation of the Transferor Companies and demerger of the Demerged Undertakings, in accordance with the provisions of Sections 230 to 232 of the Act. The Transferee Companies and the Resulting Companies shall always be deemed to have been authorized to execute any pleadings, applications, forms, etc, as may be required to remove any difficulties and facilitate and carry out any formalities or compliances as are

necessary for the implementation of this Scheme. For the purpose of giving effect to the vesting order passed under Section 232 of the Act in respect of this Scheme, the Transferee Companies and Resulting Companies shall be entitled to exercise all rights and privileges, and be liable to pay all taxes and charges and fulfil all its obligations, in relation to or applicable to all immovable properties, including mutation and/ or substitution of the ownership or the title to, or interest in the immovable properties which shall be made and duly recorded by the Appropriate Authority(ies) in favour of the Transferee Companies and Resulting Companies as the case may be pursuant to the sanction of the Scheme by the Tribunal and upon the effectiveness of this Scheme in accordance with the terms hereof, without any further act or deed to be done or executed by the Transferor Companies and the Resulting Companies as the case may be. It is clarified that the Transferee Companies and Resulting Companies shall be entitled to engage in such correspondence and make such representations, as may be necessary, for the purposes of the aforesaid mutation and/ or substitution.

65. DISSOLUTION OF TRANSFEROR COMPANIES

On respective parts of this Scheme becoming effective, the respective Transferor Companies amalgamating pursuant to their respective Part becoming effective shall stand dissolved without winding up. On and from the Effective Date, the name of the respective Transferor Companies shall be struck off from the records of the concerned RoC.

66. FACILITATION PROVISIONS

66.1 Immediately upon the Scheme being effective, the Demerged Company 1 and the Resulting Companies shall enter into shared services agreements as may be necessary, *inter alia* in relation to use by the Resulting Companies of office space, infrastructure facilities, information technology services, security personnel, legal, administrative and other services, etc. of the Demerged Companies on such terms and conditions that may be agreed between the Parties and on payment of consideration on an arm's length basis and which are in the ordinary course of business.

66.2 It is clarified that approval of the Scheme by the shareholders of Demerged Company 1 and Resulting Companies under sections 230 to 232 of the Act shall be deemed to have their approval under Section 188 and other applicable provisions of the Act and Regulation 23 and other applicable regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and that no separate approval of the of the Board or audit committee or shareholders shall be required to be sought by the Demerged Company 1 or Resulting Companies.

66.3 The employees of Demerged Company 1 who are members of 'The Electro Urban Co-operative Credit Society Limited' ("Society") and are transferred to the Resulting Companies as part of the Generation Undertaking, Retail Undertaking 1, and IT Undertaking shall continue to be the members of the Society post transfer of their employment to the Resulting Companies as on the Effective Date.

The bye laws of the Society shall cause to be suitably amended to provide for the aforesaid Clause 66.1.

67. PROPERTY IN TRUST

67.1 Notwithstanding anything contained in this Scheme, until any property, asset, license, approval, permission, contract, agreement and rights and benefits arising therefrom are transferred, vested, recorded, effected and/ or perfected, in the records of the Appropriate Authority(ies), regulatory bodies or otherwise, in favour of the relevant Resulting Company, the Resulting Company is deemed to be authorized to enjoy the property, asset or the rights and benefits arising from the license, approval, permission, contract or agreement as if it were the owner of the property or asset or as if it were the original party to the license, approval, permission, contract or agreement. It is clarified that till entry is made in the records of the Appropriate Authority(ies) and till such time as may be mutually agreed by the relevant Demerged Company and the Resulting Company, the relevant Demerged Company will continue to hold the property and / or the asset, license, permission, approval as the case may be in trust on behalf of the relevant Resulting Company.

68. APPLICATIONS/ PETITIONS TO THE TRIBUNAL

- 68.1 The Parties shall dispatch, make and file all applications and petitions under Sections 230 to 232 and other applicable provisions of the Act before the Tribunal, under whose jurisdiction, the registered offices of the respective Parties are situated, for sanction of this Scheme under the provisions of Applicable Law, and shall apply for such approvals as may be required under Applicable Law and for dissolution of the Transferor Companies without being wound up.
- 68.2 The Parties shall be entitled, pending the sanction of the Scheme, to apply to any Appropriate Authority, if required, under any Applicable Law for such consents and approvals which the Demerged Companies, Transferor Companies, Resulting Company and Transferee Companies may require to own the assets and/ or liabilities of the Demerged Undertakings or the Transferor Companies, as the case may be, and to carry on the business of the Demerged Undertaking or Transferor Company, as the case may be.

69. MODIFICATION OR AMENDMENTS TO THIS SCHEME

- 69.1 On behalf of each of the Demerged Companies, the Transferor Companies, the Resulting Companies and the Transferee Companies, the Board of the respective companies acting themselves or through authorized persons, may consent jointly but not individually, on behalf of all persons concerned, to any modifications or amendments of this Scheme at any time and for any reason whatsoever, or to any conditions or limitations that the Tribunal or any other Appropriate Authority may deem fit to direct or impose (including change of the Appointed Date 2) or which may otherwise be considered necessary, desirable or appropriate by all of them (i.e. the Boards of the Demerged Companies, the Resulting Companies, the Transferor Companies and the Transferee Companies) and solve all difficulties that may arise for carrying out this Scheme and do all acts, deeds and things necessary for putting this Scheme into effect.
- 69.2 For the purpose of giving effect to this Scheme or to any modification thereof the Boards of the Demerged Companies, the Transferor Companies, the Resulting Companies and the Transferee Companies acting themselves or through authorized persons may jointly but not individually, give and are jointly authorised to give such directions including directions for settling any question of doubt or difficulty that may arise and such determination or directions, as the case may be, shall be binding on all parties, in the same manner as if the same were specifically incorporated in this Scheme.

70. CONDITIONS PRECEDENT

Unless otherwise decided (or waived) by the relevant Parties and subject to the provisions of Clause 70.2, all parts of the Scheme are conditional upon and subject to the following conditions precedent:

- 70.1.1 obtaining no-objection/ observation letter from the Stock Exchanges in relation to the Scheme under Regulation 37 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015;
- 70.1.2 approval of the Scheme by the requisite majority of each class of shareholders of the Transferor Companies, the Transferee Companies, the Demerged Companies, and the Resulting Companies and such other classes of persons of the said Companies, if any, as applicable or as may be required under the Act and as may be directed by the Tribunal;
- 70.1.3 the Parties, as the case may be, complying with the provisions of the SEBI Circular, as applicable;
- 70.1.4 the sanctions and orders of the Tribunals, under Sections 230 to 232 of the Act being obtained by the Transferor Companies, the Transferee Companies, the Demerged Companies and the Resulting Companies;
- 70.1.5 certified/ authenticated copies of the orders of the Tribunal, sanctioning the Scheme, being filed with the concerned RoC having jurisdiction over the Parties; and

- 70.1.6 the requisite consent, approval or permission of the Appropriate Authority or any other Person, which by Applicable Law or contract, agreement, may be necessary for the effective transfer of business and/or implementation of the relevant parts of the Scheme.
- 70.2 Without prejudice to Clause 70.1 and subject to satisfaction or waiver of conditions mentioned in 70.1 above, the Scheme shall be made effective in the order as contemplated below:
- 70.2.1 Part II of the Scheme shall be made effective subject to the satisfaction or waiver of conditions mentioned in Clause 70.1.1 by the Boards of the Transferor Company 1 and the Transferee Company 1;
- 70.2.2 Part III of the Scheme shall be made effective immediately after the implementation of Part II of the Scheme;
- 70.2.3 Part IV of the Scheme shall be made effective immediately after the implementation of Part II of the Scheme;
- 70.2.4 Part V of the Scheme shall be made effective immediately after the implementation of Part II of the Scheme;
- 70.2.5 Part VI of the Scheme shall be made effective immediately after the implementation of Part IV;
- 70.2.6 Part VII of the Scheme shall be made effective immediately after the implementation of Part V;
- 70.2.7 Part VIII of the Scheme shall be made effective subject to the satisfaction or waiver of conditions mentioned in Clause 70.1.1 by the Boards of the Transferor Company 5 and the Transferee Company 3;
- 70.2.8 Part IX of the Scheme shall be made effective immediately after consideration mentioned in Clause 17.1 being issued;
- 70.2.9 Part X of the Scheme shall be made effective immediately after consideration mentioned in Clause 24.1 being issued;
- 70.2.10 Part XI of the Scheme shall be made effective immediately after consideration mentioned in Clause 31.1 being issued; and
- 70.2.11 Part XII of the Scheme shall be made effective at the discretion of the Board of the Demerged Company 1.
- 70.3 It is the intention of the Parties that each part shall be severable from the remainder of this Scheme and that each part can be made effective independently along with Part I and Part XIII subject to the compliance with the requisite conditions mentioned in Clause 70.2 and subject to a resolution being passed by the Board of the requisite companies to whom the aforesaid part is applicable and as mentioned in Clause 70.2.
- 70.4 It is hereby clarified that submission of this Scheme to the Tribunals and to the Appropriate Authorities for their respective approvals is without prejudice to all rights, interests, titles or defences that the Demerged Companies, the Transferor Companies, the Resulting Companies and/ or the Transferee Companies may have under or pursuant to all Applicable Laws.
- 70.5 On the approval of this Scheme by the shareholders of the Demerged Companies, the Transferor Companies, the Transferee Companies and the Resulting Companies and such other classes of Persons of the said Companies, if any, pursuant to Clause 70.1, such shareholders and classes of Persons shall also be deemed to have resolved and accorded all relevant consents under the Act or otherwise to the same extent applicable in relation to the demerger, amalgamation, capital reduction set out in this Scheme, related matters and this Scheme itself.

71. EFFECT OF NON-RECEIPT OF PERMITS AND MATTERS RELATING TO REVOCATION/ WITHDRAWAL OF THIS SCHEME

- 71.1 The Demerged Companies, the Transferor Companies, the Transferee Companies and the Resulting Companies acting through their respective Boards shall each be at liberty to withdraw from this Scheme: (a) in case any condition or alteration imposed by any Appropriate Authority is unacceptable to any of them; or (b) they are of the view that coming into effect of the respective parts to this Scheme could have adverse implications on the respective companies.
- 71.2 If this Scheme is not effective within such period as may be mutually agreed upon between the Demerged Companies, the Transferor Companies, the Resulting Companies and the Transferee Companies through their respective Boards or their authorised representative, this Scheme shall become null and void and each Party shall bear and pay its respective costs, charges and expenses for and/ or in connection with this Scheme.
- 71.3 In the event of revocation/ withdrawal under Clause 71.1 or above, no rights and liabilities whatsoever shall accrue to or be incurred *inter se* the Demerged Companies, the Transferor Companies, the Resulting Companies and the Transferee Companies or their respective shareholders or creditors or employees or any other Person, save and except in respect of any act or deed done prior thereto as is contemplated hereunder or as to any right, liability or obligation which has arisen or accrued pursuant thereto and which shall be governed and be preserved or worked out as is specifically provided in the Scheme or in accordance with the Applicable Law and in such case, each Party shall bear its own costs, unless otherwise mutually agreed.
- 71.4 If any part of this Scheme is found to be unworkable for any reason whatsoever, the same shall not, subject to the decision of the Transferor Companies, the Demerged Companies the Resulting Companies and the Transferee Companies through their respective Boards, affect the validity or implementation of the other parts and/ or provisions of this Scheme.
- 71.5 Further, it is the intention of the Parties that each part shall be severable from the remainder of this Scheme and the Scheme shall not be affected if any part of this Scheme is found to be unworkable for any reason whatsoever unless the deletion of such part shall cause this Scheme to become materially adverse to any Party, in which case the Parties shall attempt to bring about a modification in this Scheme or cause such part to be null and void, including but not limited to such part.

72. CHANGE OF NAME

- 72.1 Upon this Scheme becoming effective, the name of :
- 72.1.1 the Resulting Company 1 shall stand changed to 'CESC Generation Limited' or such other name which is available and approved by the RoC,
- 72.1.2 the Resulting Company 2 shall stand changed to 'Spencer's Retail Limited' or such other name which is available and approved by the RoC, and
- 72.1.3 the Resulting Company 3 shall stand changed to 'CESC Ventures Limited' or such other name which is available and approved by the RoC,
- in each case, by simply filing the requisite forms with the Appropriate Authority and no separate act, procedure, instrument, or deed and registration fees shall be required to be followed under the Act.
- 72.2 Consequently, subject to Clause 72.1 above :
- 72.2.1 Clause 1 of the memorandum of association of the Resulting Company 1 shall without any act, act, procedure, instrument or deed be and stand altered, modified and amended pursuant to Sections 13, 232 and other applicable provisions of the Act, and be replaced by the following clause:
"The name of the Company is CESC Generation Limited."
- 72.2.2 Clause 1 of the memorandum of association of the Resulting Company 2 shall without any act, act,

procedure, instrument or deed be and stand altered, modified and amended pursuant to Sections 13, 232 and other applicable provisions of the Act, and be replaced by the following clause:

“The name of the Company is Spencer’s Retail Limited.”

72.2.3 Clause 1 of the memorandum of association of the Resulting Company 3 shall without any act, act, procedure, instrument or deed be and stand altered, modified and amended pursuant to Sections 13, 232 and other applicable provisions of the Act, and be replaced by the following clause:

“The name of the Company is CESC Ventures Limited.”

72.3 It is hereby clarified that, for the purposes of acts and events as mentioned in Clause 72.1 and 72.2, the consent of the shareholders of the Resulting Company 1, Resulting Company 2 and Resulting Company 3 to this Scheme shall be deemed to be sufficient for the purposes of effecting the aforementioned amendment and that no further resolution under Section 13, Section 14 or any other applicable provisions of the Act, would be required to be separately passed, nor any additional fees (including fees and charges to the relevant Registrar of Companies) or stamp duty, shall be payable by the Resulting Company 1, Resulting Company 2 and Resulting Company 3.

73. INCREASE IN THE AUTHORISED SHARE CAPITAL OF THE RESULTING COMPANY 2 AND TRANSFEREE COMPANIES

73.1 Upon Parts II, VI, VII and VIII of the Scheme becoming effective, the authorised share capital respectively of the

73.1.1 Demerged Company 2 will get merged with that of the Resulting Company 2;

73.1.2 Transferor Company 1 and Transferor Company 3 will get merged with that of the Transferee Company 1;

73.1.3 Transferor Company 4 will get merged with that of the Transferee Company 2; and

73.1.4 Transferor Company 5 will get merged with that of the Transferee Company 3.

The authorised share capital of the Transferee Companies will automatically stand increased to that effect by simply filing the requisite forms with the Appropriate Authority and no separate procedure or instrument or deed or payment of any stamp duty and registration fees shall be required to be followed under the Act.

73.2 Consequently:

73.2.1 Clause 5 of the memorandum of association of the Resulting Company 2 shall without any act, instrument or deed be and stand altered, modified and amended pursuant to Sections 13, 14, 61, 64, and other applicable provisions of the Act, and be replaced by the following clause:

73.2.2 *“The Authorised Share Capital of the Company is Rs. 15,00,05,00,000 (Rupees One Thousand Five Hundred Crore and Five Lakhs) divided into 299,01,00,000 (Two Hundred and Ninety Nine Crore and One Lakh) equity shares of Rs. 5 (Rupees Five) each and 5,00,000 (Five Lakh) preference shares of Rs. 100 (Rupees Hundred) each with such rights, privileges and conditions attached thereto as may be determined by the Board of Directors of the Company. The Company has and shall have always have the power to divide the share capital from time to time into several classes and to increase or reduce its capital from time to time and to vary, modify or abrogate any such rights, privileges or conditions attached to any class of shares in such manner as may for the time being be provided by the regulations of the Company.”*

73.2.3 Clause 5 of the memorandum of association of the Transferee Company 1 shall without any act, instrument or deed be and stand altered, modified and amended pursuant to Sections 13, 14, 61, 64, and other applicable provisions of the Act, and be replaced by the following clause:

“The Authorised Share Capital of the Company is Rs. 31,56,00,00,000 (Rupees Three Thousand One Hundred and Fifty Six Crore) divided into 315,60,00,000 (Three Hundred and Fifteen Crore and Sixty

Lakhs) equity shares of Rs. 10 (Rupees Ten) each with such rights, privileges and conditions attached thereto as may be determined by the Board of Directors of the Company. The Company has and shall have always have the power to divide the share capital from time to time into several classes and to increase or reduce its capital from time to time and to vary, modify or abrogate any such rights, privileges or conditions attached to any class of shares in such manner as may for the time being be provided by the regulations of the Company.”

- 73.2.4 Subject to the Transferee Company 2 increasing its authorised capital upto INR 7,50,00,00,000, Clause 5 of the memorandum of association of the Transferee Company 2 shall without any act, instrument or deed be and stand altered, modified and amended pursuant to Sections 13, 14, 61, 64, and other applicable provisions of the Act, and be replaced by the following clause:

“The Authorised Share Capital of the Company is Rs 12,50,00,00,000 (Rupees One Thousand Two Hundred and Fifty Crore) divided into 125,00,00,000 (One Hundred Twenty Five Crore) equity shares of Rs. 10 (Rupees Ten) each, with such rights, privileges and conditions attached thereto as may be determined by the Board of Directors of the Company. The Company has and shall have always have the power to divide the share capital from time to time into several classes and to increase or reduce its capital from time to time and to vary, modify or abrogate any such rights, privileges or conditions attached to any class of shares in such manner as may for the time being be provided by the regulations of the Company.”

- 73.2.5 Clause 5 of the memorandum of association of the Transferee Company 3 shall without any act, instrument or deed be and stand altered, modified and amended pursuant to Sections 13, 14, 61, 64, and other applicable provisions of the Act, and be replaced by the following clause:

“The Authorised Share Capital of the Company is Rs. 83,00,00,000 (Rupees Eighty-Three Crore) divided into 8,30,00,000 (Eight Crore Thirty Lakh) equity shares of Rs. 10 (Rupees Ten) each with such rights, privileges and conditions attached thereto as may be determined by the Board of Directors of the Company. The Company has and shall have always have the power to divide the share capital from time to time into several classes and to increase or reduce its capital from time to time and to vary, modify or abrogate any such rights, privileges or conditions attached to any class of shares in such manner as may for the time being be provided by the regulations of the Company.”

- 73.3 It is clarified that the approval of the members of the Resulting Company 2, the Transferee Company 1, the Transferee Company 2 and the Transferee Company 3 to this Scheme shall be deemed to be their consent/ approval also to the consequential alteration of their respective memorandum of association pursuant to Clause 73.2 of this Scheme and the Resulting Company 2, the Transferee Company 1, the Transferee Company 2 and the Transferee Company 3 shall not be required to seek separate consent/ approval of their respective shareholders for such alteration of their memorandum of association pursuant to Clause 73.2 of this Scheme, as required under Sections 13, 14, 61, 64, and other applicable provisions of the Act.

74. CHANGE IN OBJECT CLAUSE

- 74.1 With effect from the Appointed Date 1, and upon the effectiveness of Part VI of the Scheme, the main object clause of the Memorandum of Association of the Transferee Company 1 shall be deemed to be altered and amended, without any further act or deed, to include the objects as required for the purpose of carrying on the business activities of the Transferor Company 1, Transferor Company 2 and Transferor Company 3, pursuant to the applicable provisions of the Act. Accordingly, the Memorandum of Association of The Transferee Company 1 shall be altered and amended and necessary revisions in numbering of the clauses inserted shall be carried out.

- 74.1.1 The following clause shall be added to the main object of the Memorandum of Association of the Transferee Company 1 and shall read as under:

“3(6). To carry on business of/and/or to own, operate, run supermarkets, chainstores, departmental stores, undertakings, retailing, merchandising, franchising, wholesale marketing and to act as franchisors and franchisees, retailers, wholesale outlets, to develop, promote and sell own products, brand names, supply chain management, on line trading systems, offering consolidation via internet, telephone, e-commerce, satellite, brick and mortar and other communication applications and through other retailing modes, servicing, business to business and business to consumer for all kinds of products including rendering all kinds of support services required by the retail outlets/industry of all kind like management and assisting in the maintenance of inventory control, purchase orders, product sourcing, invoicing, maintenance of day to day accounts and the like to all kinds of retail entities whether companies, firms, proprietorship concerns, individuals and others in whatever form and retailing any kind of product including carrying on the business as agents, distributors and dealers of all kinds of products for the retail industry”

74.2 For the purposes of the amendment in the Memorandum of Association and Articles of Association of the Transferee Company 1 as provided in this Clause, the consent/ approval given by the members of the Transferee Company 1 to this Scheme pursuant to Section 232 of the Act and any other applicable provisions of the Act shall be deemed to be sufficient and no further resolution of members of the Transferee Company 1 as required under the applicable provisions of the Act shall be required to be passed for making such change/ amendment in the Memorandum of Association and Articles of Association of the Transferee Company 1 and filing of the certified copy of this Scheme as sanctioned by the Tribunal, in terms of Section 230-232 of the Act and any other applicable provisions of the Act, together with the order of the Tribunal and a printed copy of the Memorandum of Association for the purposes of the applicable provisions of the Act and the concerned Registrar of Companies shall register the same and make the necessary alterations in the Memorandum of Association and Articles of Association of the Transferee Company 1 accordingly and shall certify the registration thereof in accordance with the applicable provisions of the Act.

74.3 The Transferee Company 1 shall file with the concerned Registrar of Companies, all requisite forms and complete the compliance and procedural requirements under the Act, if any.

75. **COSTS AND TAXES**

All costs, charges and expenses (including, but not limited to, any taxes and duties, registration charges, etc.) of the Parties, respectively in relation to carrying out, implementing and completing the terms and provisions of this Scheme and/ or incidental to the completion of this Scheme shall be borne by the respective Resulting Companies.

SCHEDULE I – LIST OF ASSETS OF GENERATION UNDERTAKING

A. Fixed assets forming part of the Generation Undertaking as on 31 March 2017

| Location | Asset Type | Description |
|----------|------------|--|
| BBGS | Land | Land for Budge Budge Generating Station and its all activities |
| BBGS | Building | Administration/Other Office [2B1022] |
| BBGS | Building | Roads and drain [BHEL] |
| BBGS | Building | Architectural and Electrical Work of Technical Building [2B106017] |
| BBGS | Building | PROCUREMENT and INSTALLATION OF HIGH MAST LIGHTING TOWER [2Z5167] |
| BBGS | Building | DESIGN and ENGINEERING AND SITE SUPERVISION [2B106291] |
| BBGS | Building | STORE'S SHED [2B106012] |
| BBGS | Building | 60HP DRAIN PIPE LINE SHIFTING [2B105262] |
| BBGS | Building | DRINKING WATER PUMP SHIFTING [2B105200] |
| BBGS | Building | 300NB Pipeline -Holding Pond Pump House to RawWater Treatment Plant [2N1061] |
| BBGS | Building | HIGH MAST 4 NO. LIGHTING TOWERS FOR COAL STACK AREA[2Z5187] |
| BBGS | Building | EXTN. OF CONTRACTOR'S OFFICE & HARD STAND IN CONTRACTOR'S OFFICE[2Z5237] |
| BBGS | Building | DRAIN AUGMENTATION[2Z533400] |
| BBGS | Building | CONSTRUCTION OF BRICK MASOY DRAINS & PERIPHERY WALL AT AHP[2Z5362] |
| BBGS | Building | Coal Mill Building complete with structurals, bunkers. [BHEL] |
| BBGS | Building | BITUMEN ROAD IN MAIN PLANT AREA [2Z508700] |
| BBGS | Building | ENTRANCE LOBBY, E I LAB, TECHNICAL BUILDING, WAKWAY ALONG PIPEBRIDGE[2Z5040] |
| BBGS | Building | RESIDENTIAL FACILITIES AT BBGS [2N060000] |
| BBGS | Building | DRAINS AROUND AUXILIARY PLANT BUILDING AND PART OF MAIN DRAIN [2Z510000] |
| BBGS | Building | STREET LIGHTING WITHIN THE CAMPUS AND BALANCE ILLUMINATION WORK [2N066900] |
| BBGS | Building | DRAINS BESIDE ROADS AROUND BOILER STORE, PRIMARY CRUSHER HOUSE [2Z5145] |
| BBGS | Building | MATERIAL SHIFTING [2B105491] |
| BBGS | Building | Remaining barbed tape fencing over doundary wall (Main Plant) [2Z502300] |
| BBGS | Building | PROJECT SITE OFFICE [2B105011] |
| BBGS | Building | BUILDINGS - COAL SAMPLING ROOM and BULLDOZER MAINTENANCE BAY [2Z5068] |
| BBGS | Building | MAINTENANCE and ILLUMINATION WORK [2N065700] |
| BBGS | Building | Boundary wall at Lytag area, Buildup Area: 561M |
| BBGS | Building | QUARTERS[2Z5270] |

| Location | Asset Type | Description |
|----------|------------|--|
| BBGS | Building | DRAINS AROUND AUXILIARY PLANT BUILDING AND PART OF MAIN DRAIN [2Z5100] |
| BBGS | Building | BITUMEN ROAD IN MAIN PLANT AREA [2Z5065] |
| BBGS | Building | Power House Unit 2 |
| BBGS | Building | CANTEEN BLDG. [2B106013] |
| BBGS | Building | BUS STAND and CAR PARKING SHED [2B105013] |
| BBGS | Building | CONCERTINA FENCING OVER BOUNDARY WALL AT COAL YARD, PAINTING [2Z5067] |
| BBGS | Building | Bituminous Road 7M wide, Buildup Area: 2000M |
| BBGS | Building | CONCRETE PAVEMENT FROM EAST SIDE OF COAL PILE TO COAL SHED[2Z5233] |
| BBGS | Building | ASH TRAP-3 (NORTH SIDE)[2Z533500] |
| BBGS | Building | Bus stand, car parking, stores shed, contractor's site office [2B1060] |
| BBGS | Building | Const. Cost illumination of Gate office Complex [2B1061] |
| BBGS | Building | ROADS [2Z5113] |
| BBGS | Building | Const. Cost of Oil Godown [2B106016] |
| BBGS | Building | Concrete Road 7M wide, Buildup Area: 310M |
| BBGS | Building | CONST.ASH PIPE RACK FLY ASH SILO-BILTECH SITE IN LYTAG PREMISE[2Z5198] |
| BBGS | Building | MASTIC ASPHALT BITUMEN RD FRM MAIN GATE TO TECHNICAL BLDG &CANTEEN[2Z5236] |
| BBGS | Building | WIDENING OF CONCRETE ROAD AT EAST SIDE OF COAL STACK #2[2Z5204] |
| BBGS | Building | CONSTRUCTION OF DRAINS [2Z5114] |
| BBGS | Building | CONST.OF BOUNDARY WALL AT COAL STACKYARD ALONG ACHIPUR ROAD [2Z5245] |
| BBGS | Building | UNIT #3 PROJECT OFFICE BUILDING[2Z518400] |
| BBGS | Building | IDC CAP FY14 FOR EXTENSION OF STORE BUILDING |
| BBGS | Building | CONSTRUCTION OF VFD PANEL ROOM INCLUDING CABLE TRENCH [2Z531600] |
| BBGS | Building | Const. Cost of Bituminus Road [2B1054] |
| BBGS | Building | UPGRADATION OF LUXALON FACADE OF POWER HOUSE BUILDING [2Z5126] |
| BBGS | Building | NEW EMERGENCY MOIST ASH DUMPING FACILITY [2Z5157] |
| BBGS | Building | DRAINS AROUND AUXILARY PLANT BUILDING AND PART OF MAIN DRAIN [2Z5066] |
| BBGS | Building | Concrete pavement over WBM road - TP4 to silo area [2Z502100] |
| BBGS | Building | DEVELOPMENT OF EARTHEN DYKE AT HCSS-PHASE II[2Z5190] |
| BBGS | Building | DRINKING WATER 41HP PUMP SHIFTING [2B105263] |
| BBGS | Building | ADMINISTRATIE BLDG. [2B106011] |
| BBGS | Building | DRAIN AUGMENTATION[2Z5373] |
| BBGS | Building | BOUNDARY WALL [2Z5074] |
| BBGS | Building | BUILDINGS-EXTN.OF GATE COMPLEX BUILDING OVER ROOF [2Z5115] |

| Location | Asset Type | Description |
|----------|------------|---|
| BBGS | Building | Const. Cost of Canteen Building [2B106013] |
| BBGS | Building | EXTENSION OF STORE BUILDING[2Z526600] |
| BBGS | Building | Turbine House. [BHEL] |
| BBGS | Building | Ext Store Bldg [2B1015] |
| BBGS | Building | OIL GODOWN [2B106016] |
| BBGS | Building | ACCESS ROAD TO FOOT BRIDGE [2B105412] |
| BBGS | Building | LED STREET LIGHT [2Z5383] |
| BBGS | Building | EXTRA COAL STORAGE AREA AND NEW EMERGENCY ASH DUMPING FACILITY [2Z5075] |
| BBGS | Building | FIRE FIGHTING LINE IN CHP AREA SHIFTING [2B105212] |
| BBGS | Building | ELEVATION OF BOUNDARY WALL OF MAIN PLANT AREA [2Z5168] |
| BBGS | Building | CONTRACTORS"" SITE OFFICE [2B106014] |
| BBGS | Building | 300 NB Pipeline: HoldingPond PumpHouse to RawWater Treatment Plant [2N1061] |
| BBGS | Building | MASTIC ASPHALT ROAD FROM ISH TO YARD MASTERS OFC[2Z5374] |
| BBGS | Building | Mechanical store beside Project Office, Ht: 4.5M, Buildup Area: 1110 SqM |
| BBGS | Building | CONSTRUCTION OF RETAINING WALL AT EAST SIDE OF TP-4[2Z523500] |
| BBGS | Building | Drainage around Auxiliary Plant [2Z5039] |
| BBGS | Building | Const. Cost of Administrative Building [2B106011] |
| BBGS | Building | NEW ACID CLEANING PIT WITH NEUTRALISNG ARRANGEMENTS [2Z516200] |
| BBGS | Building | LIGHTING MAST WITH LIGHTS AND WIRING [2Z526300] |
| BBGS | Building | VT SIMULATOR OF BBGS UNDER HRD DEPT. [2M1516] |
| BBGS | Building | CW pump house [BHEL] |
| BBGS | Building | Entry Lobby, E and 1 Lab at Technical Bldg. [2Z5040] |
| BBGS | Building | Fixing of 1000 mm dia barbed tape concertina along river front [2Z502400] |
| BBGS | Building | Store Building, Height: 20M, Buildup Area: 4536 SqM |
| BBGS | Building | BITUMEN ROAD IN MAIN PLANT AREA and CONCRETE ROAD IN AHP AREA [2Z503814] |
| BBGS | Building | AUGMENTATION OF ILLUMINATION OF RIVER FRONT [2Z5169] |
| BBGS | Building | ROADS AROUND BOILER STORE, PRIMARY CRUSHER HOUSE, BEHIND CHIMNEY [2Z5144] |
| BBGS | Building | Bitumen Road in Main Plant area and Concrete Road in AHP [2Z5038] |
| BBGS | Building | Left over civil work necessary for H2SO4 dosing pump house [2Z502500] |
| BBGS | Building | NEUTRALISING PIT[2Z533300] |
| BBGS | Building | MAIN GATE, TECHNICAL BLDG,CW PUMP HOUSE ETC.FACELIFT [2Z5375] |
| BBGS | Building | Chimney -RCC structure [Simplex (2B101001)] |
| BBGS | Building | TECHNICAL BLDG. [2B106017] |
| BBGS | Building | Construction of various concreat roads [2N060100] |

| Location | Asset Type | Description |
|----------|------------|--|
| BBGS | Building | Augmentation work of buildings |
| BBGS | Building | Boiler - Unit 1 and 2, Height: 63.5M, Buildup Area: 1312.2 SqM |
| BBGS | Building | LEFT OVER CIVIL WORK FOR ALL AUXILIARY BLDG [2N039800] |
| BBGS | Building | FIRE WATER SYSTEM PIPEWORK[2Z5177] |
| BBGS | Building | BITUMEN ROAD ALONG EAST SIDE OF UNIT-3 COOLING TOWER[2Z5234] |
| BBGS | Building | CONSTRUCTUION OF BITUMEN RD & CHAIN LINK FENCING AROUND RING RD [2M1743] |
| BBGS | Building | 30 M HIGH MAST LIGHTING POLE WITH LIGHTS AT BBGS [2Z5426] |
| BBGS | Building | UPGRADATION OF ROAD BY ASPHALT AT BBGS [2Z5411] |
| BBGS | Building | STRUCTURAL SHED RCC FOUNDATION OF PUMPS & OTHER EQUIPMENTS [2Z5391] |
| BBGS | Building | BRICK MASONRY DRAIN ALONG PERIPHERY WALL OF CHP/AHP AREA [2Z5412] |
| BBGS | Building | Primary Crusher House, Buildup Area: 3436.4SqM |
| BBGS | Building | Power House Unit 2 |
| BBGS | Building | RCC stack, Height: 267.5M, Buildup Area: SqM |
| BBGS | Building | ESP Control Room, Height: 9.5M, Buildup Area: 1950.02 SqM |
| BBGS | Building | Illumination for Plant |
| BBGS | Building | Boundary wall, Buildup Area: 3798 M |
| BBGS | Building | Plant Illumination |
| BBGS | Building | Plant Illumination |
| BBGS | Building | UPGRADATION OF ADMINISTRATIVE BUILDING[2Z5269] |
| BBGS | Building | Track Hopper Tunnel, Buildup Area: 200 M (G13 76+77+78+79) |
| BBGS | Building | Power House Unit 2, Buildup Area: 16498.22 SqM |
| BBGS | Building | Plant Illumination |
| BBGS | Building | Plant Illumination |
| BBGS | Building | Concrete Road 5M wide, Buildup Area: 120M |
| BBGS | Building | Administrative Building, Buildup Area: 2389.64SqM |
| BBGS | Building | Illumination for Plant |
| BBGS | Building | Illumination for Plant |
| BBGS | Building | Illumination for Plant |
| BBGS | Building | PAINT FOR CIVIL AND STRUCTURAL JOB [2Z530700] |
| BBGS | Building | Illumination for Plant |
| BBGS | Building | ESP - Unit 1 and 2, Height: 32.5M, Buildup Area: 1265.56 SqM |
| BBGS | Building | Plant Illumination |
| BBGS | Building | Power House Unit 1 |
| BBGS | Building | Secong emergency Fly Ash Dumping arrangement |
| BBGS | Building | Plant Illumination |
| BBGS | Building | Silo Stair Block, Buildup Area: 100 SqM |

| Location | Asset Type | Description |
|----------|------------|--|
| BBGS | Building | Concrete - 4M wide, Buildup Area: 200M |
| BBGS | Building | Illumination for Plant |
| BBGS | Building | Illumination of FCI Godown |
| BBGS | Building | DIVERSION DRAIN AT NORTH SIDE OF TRACK HOPPER[2Z5261] |
| BBGS | Building | BORE WELL FOR SUPPLY OF WATER INCLUDING PUMP [2Z530400] |
| BBGS | Building | Plant Illumination |
| BBGS | Building | Illumination for Plant |
| BBGS | Building | Lift Room - Unit 1, Height: 23.5M, Buildup Area: 256.5 SqM |
| BBGS | Building | Illumination for Plant |
| BBGS | Building | Illumination for Plant |
| BBGS | Building | CONSTRUCTION OF LOCO SHED & MAINTAINENCE FACILITY[2Z5249] |
| BBGS | Building | Bituminous Road 5M wide, Buildup Area: 275M |
| BBGS | Building | Plant Illumination |
| BBGS | Building | C.W Pump House, Elect. Annex., Height: 5M, Buildup Area: 697 SqM |
| BBGS | Building | FACE LIFT WORK AT BBGS (PHASE I) [2Z5044] [2Z5044] |
| BBGS | Building | Plant Illumination |
| BBGS | Building | FACE LIFT WORK - 2ND PHASE [2Z5073] [2Z5073] |
| BBGS | Building | Illumination for Plant |
| BBGS | Building | Intake Pump House Switchgear Building, Ht: 5.5M, Buildup Area: 179.375 SqM |
| BBGS | Building | W B M Road 7M wide, Buildup Area: 535M |
| BBGS | Building | Boundary wall at Lytag area |
| BBGS | Building | Illumination for Plant |
| BBGS | Building | Illumination of FCI Godown |
| BBGS | Building | Bituminous road - 7M wide, Buildup Area: 1045M |
| BBGS | Building | Bituminous Road 4M wide, Buildup Area: 845M |
| BBGS | Building | PAINT FOR CIVIL AND STRUCTURAL JOBS [2Z527900] |
| BBGS | Building | Track Hopper Shed, Height: 8M, Buildup Area: 3910 SqM |
| BBGS | Building | Approach Bridge for Intake Pump House, Buildup Area: 65M Long |
| BBGS | Building | Power House Unit 1, Buildup Area: 19601.22 SqM |
| BBGS | Building | Surface Drains, Buildup Area: 10072M |
| BBGS | Building | W B M Road 4M wide, Buildup Area: 1620M |
| BBGS | Building | Store Building |
| BBGS | Building | Illumination for Plant |
| BBGS | Building | Plant Illumination |
| BBGS | Building | Illumination for Plant |
| BBGS | Building | Coal Mill Building - Unit 1, Height: 47.8M, Buildup Area: 3491.25 SqM |
| BBGS | Building | Transfer Point - 1, Buildup Area: 259.875 SqM |

| Location | Asset Type | Description |
|----------|------------|---|
| BBGS | Building | Boundary wall , Buildup Area: 3992M |
| BBGS | Building | Plant Illumination |
| BBGS | Building | AshAir Compressor Building, stair block, Ht: 6.9M, Buildup Area: 835.94 SqM |
| BBGS | Building | RCC Silo - 3 Nos., Height: 29.5M, Buildup Area: 14.5M mean Dia. |
| BBGS | Building | Wagon tippler shed - 2 Nos, Height: 12M, Buildup Area: 900 SqM |
| BBGS | Building | Holding Pond Pump Room, Height: 4M, Buildup Area: 75 SqM |
| BBGS | Building | Power House Unit 2 |
| BBGS | Building | Plant Illumination |
| BBGS | Building | Concrete Road 4M wide, Buildup Area: 390M |
| BBGS | Building | Plant Illumination |
| BBGS | Building | Illumination for Plant |
| BBGS | Building | Switch Yard control room, Height: 5M, Buildup Area: 420 SqM |
| BBGS | Building | Associated Development works outside BBGS, Buildup Area: SqM |
| BBGS | Building | Plant Illumination |
| BBGS | Building | Plant Illumination |
| BBGS | Building | CONSTRUCTION OF ELECTRICAL SHED BESIDE CANTEEN[2Z5265] |
| BBGS | Building | Coal Shed, Height: 20M, Buildup Area: 3960 SqM |
| BBGS | Building | Fuel Oil Pump House, Height: 5.95M, Buildup Area: 989.25 SqM |
| BBGS | Building | Walkway: CoalControl room to Secondary Crusher floor, Buildup Area: 37.145M |
| BBGS | Building | Plant Illumination |
| BBGS | Building | RCC stack |
| BBGS | Building | CONSTRUCTION OF SHED OVER VFD-9 & 10[2Z530100] |
| BBGS | Building | CONSTRUCTION OF VVVF DRIVE PANEL ROOM. 3RD R/A BILL[2Z531200] |
| BBGS | Building | FACE LIFT WORK AT BBGS (PHASE I) [2Z5044] [2Z5044] |
| BBGS | Building | Concrete Road 8M wide, Buildup Area: 180M |
| BBGS | Building | Emergency Ash Dumping |
| BBGS | Building | Plant Illumination |
| BBGS | Building | Illumination for Plant |
| BBGS | Building | Illumination for Plant |
| BBGS | Building | Illumination for Plant |
| BBGS | Building | MISC CIVIL AND STRUCTURAL WORK AT BBGS [2Z531000] |
| BBGS | Building | Cooling Tower Switchgear Building, Height: 5.5M, Buildup Area: 480 SqM |
| BBGS | Building | D.M. Plant Building,Chemical House, Buildup Area: 2268.75 SqM |
| BBGS | Building | Illumination for Plant |
| BBGS | Building | BRICK MASONRY DRAIN ALONG E/S PERIPHERY WALL OF COAL STACKYARD [2Z528200] |
| BBGS | Building | COVERED STORAGE SHED FOR FMD & E&I CONSUMPTION POINT [2Z530600] |

| Location | Asset Type | Description |
|----------|-------------------|---|
| BBGS | Building | Cooling Tower - 2, Height: 11M, Buildup Area: 3657.2930 SqM |
| BBGS | Building | Coal Stack Yard, Buildup Area: 8177 SqM |
| BBGS | Building | AHU room on roof, Height: 4M, Buildup Area: 33.19 SqM |
| BBGS | Building | Walkway:Coal Control room to Secondary Crusher floor |
| BBGS | Building | Plant Illumination |
| BBGS | Building | Illumination for Plant |
| BBGS | Building | Illumination for Plant |
| BBGS | Building | ERECTN & COMSNG-NEW ISH & ASH CONVNG FACILITY TO SILO & RIVERFRONT[2Z5221] |
| BBGS | Building | PAINTING: BOILER/ESP/ID FAN/EXPRESS ELEVATOR SUPPORT STRUCTURE[2Z5264] |
| BBGS | Building | 3 NOS RCC CULVART WITH STEEL GRATINGS & CONNECTING MASONRY DRAIN [2Z530200] |
| BBGS | Building | COVERED STORAGE SHED FOR FMD& E&I CONSUMPTION POINT 2Z530500] |
| BBGS | Building | LIGHTING MAST AT WEST SIDE OF SILO AREA [2Z530900] |
| BBGS | Building | Transformer room at Intake, Height: 5.5M, Buildup Area: 80 SqM |
| BBGS | Building | PUJALI RAIL BRIDGE including upgradation |
| BBGS | Building | Store Building |
| BBGS | Building | Building for Power evacuation |
| BBGS | Plant & Machinery | Air Conditioning System for Main Control Room - Cetrigugal Pump Sets [BHEL] |
| BBGS | Plant & Machinery | Air Compressors |
| BBGS | Plant & Machinery | Coal Handling Plant |
| BBGS | Plant & Machinery | Thermal Insulators for Power Cycle Piping |
| BBGS | Plant & Machinery | Misc. silo top & AshLine Equipments [BHEL] |
| BBGS | Plant & Machinery | Coal Handling Plant - Facilities for Track Hopper |
| BBGS | Plant & Machinery | INSTALLATION & COMMISSIONING OF CCTV SURVEILLANCE SYSTEM [2Z5170] |
| BBGS | Plant & Machinery | PROCUREMENT OF FEEDER TO MILL CHUTE VIBRATORS- 24 NOS. [2Z5163] |
| BBGS | Plant & Machinery | High Pressure Steam and Water piping [BHEL] |
| BBGS | Plant & Machinery | COAL CRANES [2Z203465] |
| BBGS | Plant & Machinery | COAL & OIL FLAME SCANNERS. [2Z5093] |
| BBGS | Plant & Machinery | DFG boiler pump [Leased asset taken over] |
| BBGS | Plant & Machinery | Ash Handling Plant - Fly Ash System, Air Compressor, Instrument Air |
| BBGS | Plant & Machinery | Coal Handling Plant incl Conveyor Belt |
| BBGS | Plant & Machinery | Power Cycle Piping incl valves |
| BBGS | Plant & Machinery | Fire Protection System |
| BBGS | Plant & Machinery | Cooling Tower Package |
| BBGS | Plant & Machinery | Ash Handling Plant, Pipe supports, Compressor, Instrument Air |
| BBGS | Plant & Machinery | Coal Handling Plant - Wagon Tippler |

| Location | Asset Type | Description |
|----------|-------------------|--|
| BBGS | Plant & Machinery | Steam-generator incl 6 Nos. Guillotine Dampers for Boiler of Unit 1 |
| BBGS | Plant & Machinery | Steam-generator incl 6 Nos. Guillotine Dampers for Boiler of Unit 1 |
| BBGS | Plant & Machinery | Effluent Treatment Plant |
| BBGS | Plant & Machinery | Cooling Tower - Piping, valves, Sump Pump, Fills, Sheets, Nozzles, Gates |
| BBGS | Plant & Machinery | Sump pumps & drives |
| BBGS | Plant & Machinery | Travelling Water Screen |
| BBGS | Plant & Machinery | Illumination system in Auxiliary Bldg. |
| BBGS | Plant & Machinery | Ventilation System |
| BBGS | Plant & Machinery | Elevators |
| BBGS | Plant & Machinery | Pinion Elevators |
| BBGS | Plant & Machinery | 1- Thermo Couple Calibrator |
| BBGS | Plant & Machinery | 5 Nos. Elevators |
| BBGS | Plant & Machinery | Unit Transformers - Erection |
| BBGS | Plant & Machinery | 160MVA (Siemens make) Transformer - ICT 1 220KV SW YARD |
| BBGS | Plant & Machinery | Analytical Instrument SWAS Panel |
| BBGS | Plant & Machinery | Unit Transformers |
| BBGS | Plant & Machinery | Unit Transformers |
| BBGS | Plant & Machinery | Generator busduct |
| BBGS | Plant & Machinery | Local Control Panels incl power and control cables |
| BBGS | Plant & Machinery | Local Control Panels incl power and control cables |
| BBGS | Plant & Machinery | Distributed Control System |
| BBGS | Plant & Machinery | Neutral Grounding Resistor |
| BBGS | Plant & Machinery | Distributed Control System |
| BBGS | Plant & Machinery | Local Control Panels incl power and control cables |
| BBGS | Plant & Machinery | Control Panel/Contactor |
| BBGS | Plant & Machinery | 132 kV Switchyard - Cable Trays, cable laying, grounding |
| BBGS | Plant & Machinery | 132 kV Isolators with accessories for intermediate station |
| BBGS | Plant & Machinery | 132 kV Switchyard - Cable Trays, cable laying, grounding |
| BBGS | Plant & Machinery | OEN Relays |
| BBGS | Plant & Machinery | 132 kV Isolators with accessories |
| BBGS | Plant & Machinery | 132 kV Post-type outdoor voltage transformer - Supply |
| BBGS | Plant & Machinery | 132 kV Isolators with accessories for intermediate station - Erection |
| BBGS | Plant & Machinery | 132 kV Switchyard - Steel structures/Circuit Breakers/Instrument Transf |
| BBGS | Plant & Machinery | 48 Volt Battery Charger |
| BBGS | Plant & Machinery | Cable Communication/Scada Network/Optical Fibre |
| BBGS | Plant & Machinery | Transducers for Scada |
| BBGS | Plant & Machinery | Data Change Over Panel |

| Location | Asset Type | Description |
|----------|-------------------|--|
| BBGS | Plant & Machinery | Portable Terminal |
| BBGS | Plant & Machinery | Panels for Optical Fibre Equipments |
| BBGS | Plant & Machinery | SUPPLY-SPLICING KIT[2Z528500] |
| BBGS | Plant & Machinery | ELECTRONIC OVERSPEED PROTECTION OF TG[2Z531800] |
| BBGS | Plant & Machinery | RETUBING OF U-1 PRIMARY & SECONDARY AIR HEATERS[2Z5347] |
| BBGS | Plant & Machinery | PIPES & AIR RECEIVER FOR CONVERSION OF U#3 FLY ASH CONVEYING SYS[2Z5382] |
| BBGS | Plant & Machinery | Hoists & Pumps [BHEL] |
| BBGS | Plant & Machinery | Fuel Oil Handling System, barge unloading system |
| BBGS | Plant & Machinery | UPGRADATION OF BMS IN UNIT # 2 [2Z5174] |
| BBGS | Plant & Machinery | Pipe Rack, Support, Gratings etc [BHEL] |
| BBGS | Plant & Machinery | L.P. Valves & Specialities |
| BBGS | Plant & Machinery | Ash Handling Plant - Bottom Ash Handling System |
| BBGS | Plant & Machinery | Chemical Feed System |
| BBGS | Plant & Machinery | L.P. Valves & Specialities |
| BBGS | Plant & Machinery | Steam-generator |
| BBGS | Plant & Machinery | TUBE LEAK DETECTION SYSTEM FOR BOILER UNIT #1 [2Z5118] |
| BBGS | Plant & Machinery | DEVELOPMENT OF EARTHEN DYKE AT HCSS [2Z5151] |
| BBGS | Plant & Machinery | DCS UPGRADATION AT UNIT #1 [2Z5146] |
| BBGS | Plant & Machinery | Coal control room lift with shaft [2Z500700] |
| BBGS | Plant & Machinery | Chemical Feed System |
| BBGS | Plant & Machinery | Butterfly valves |
| BBGS | Plant & Machinery | Air Compressors incl spares |
| BBGS | Plant & Machinery | Ash Handling Plant - Fly Ash System, Air Compressor, Instrument Air |
| BBGS | Plant & Machinery | Ash Handling Plant - Bottom Ash |
| BBGS | Plant & Machinery | Generator Transformer |
| BBGS | Plant & Machinery | Fire Protection System |
| BBGS | Plant & Machinery | Miscellaneous Hoists & lifting devices |
| BBGS | Plant & Machinery | Miscellaneous cranes |
| BBGS | Plant & Machinery | Miscellaneous cranes |
| BBGS | Plant & Machinery | Air Compressors |
| BBGS | Plant & Machinery | Power Cycle Piping & valves |
| BBGS | Plant & Machinery | Steam-generator incl 6 Nos. Guillotine Dampers for Boiler of Unit 1 |
| BBGS | Plant & Machinery | TURBINE BLADES FOR BBGS |
| BBGS | Plant & Machinery | Turbo-generator incl Erection of T.G. sets and auxiliaries |
| BBGS | Plant & Machinery | Travelling Water Screen |
| BBGS | Plant & Machinery | CW Pipes [BHEL] |

| Location | Asset Type | Description |
|----------|-------------------|---|
| BBGS | Plant & Machinery | Intake Pumps & Drives |
| BBGS | Plant & Machinery | C W Pumps & Drives |
| BBGS | Plant & Machinery | Diesel Generator Plant |
| BBGS | Plant & Machinery | Diesel Generator Plant |
| BBGS | Plant & Machinery | Illumination system in Auxiliary Bldg. |
| BBGS | Plant & Machinery | Testing Equipment |
| BBGS | Plant & Machinery | Air Conditioning Plant |
| BBGS | Plant & Machinery | RELOCATION OF TOWER [2B105265] |
| BBGS | Plant & Machinery | Miscellaneous Test Equipment |
| BBGS | Plant & Machinery | Thermography Camera for condition monitoring [2Z507200] |
| BBGS | Plant & Machinery | L.T. Transformers (oil cooled) |
| BBGS | Plant & Machinery | Station Transformers |
| BBGS | Plant & Machinery | Distributed Control System |
| BBGS | Plant & Machinery | Local Control Panels |
| BBGS | Plant & Machinery | Rationalisation of 20 KV system |
| BBGS | Plant & Machinery | Distributed Control System |
| BBGS | Plant & Machinery | 145kV SF6 Circuit Breakers - Supply |
| BBGS | Plant & Machinery | 132 kV Outdoor type SF6 Circuit Breakers |
| BBGS | Plant & Machinery | 132 kV Relay/Control/Indication Panels |
| BBGS | Plant & Machinery | 132 kV Switchyard - 132 kV Isolators |
| BBGS | Plant & Machinery | 132 kV Isolators with accessories for intermediate station |
| BBGS | Plant & Machinery | Distance Protection Relays |
| BBGS | Plant & Machinery | 145kV SF6 Circuit Breakers - Erection |
| BBGS | Plant & Machinery | 145kV SF6 Circuit Breakers - Erection |
| BBGS | Plant & Machinery | 132 kV Switchyard - Cable Trays, cable laying, grounding |
| BBGS | Plant & Machinery | 132 kV Switchyard - Cable Trays, cable laying, grounding |
| BBGS | Plant & Machinery | 132 kV Switchyard - Cable Trays, cable laying, grounding |
| BBGS | Plant & Machinery | 132 kV Switchyard - Cable Trays, cable laying, grounding |
| BBGS | Plant & Machinery | Plant Intercommunication - Intercom/Site Telephone/Plant Telephone |
| BBGS | Plant & Machinery | Optical Alternator |
| BBGS | Plant & Machinery | 1 No.Motorola MAX 638 Stationery type Radio set with accessories [PG1007] |
| BBGS | Plant & Machinery | PROCUREMENT & INSTALLATION OF AMBIENT AIR QUALITY MONITORING [2Z5268] |
| BBGS | Plant & Machinery | DCS UPGRADATION OF UNIT # 2 I/O MODULES[2Z532300] |
| BBGS | Plant & Machinery | PROCUREMENT OF 415V VFD FOR UNIT-3 CT PUMP [2Z532700] |
| BBGS | Plant & Machinery | 50 NOS THERMOGRAPHY WORK FOR U# 1 U# 2 AT BBGS[2Z5340] |
| BBGS | Plant & Machinery | ELECTROSTATIC LIQUID CLEANER FOR COAL MILL GEAR BOX OF UNIT 3 [2Z5188] |

| Location | Asset Type | Description |
|----------|-------------------|---|
| BBGS | Plant & Machinery | D.M. Plant |
| BBGS | Plant & Machinery | DW Bin Accessories [BHEL] |
| BBGS | Plant & Machinery | LIGHTING TRANSFORMER AT COAL HANDLING PLANT [2Z5059] |
| BBGS | Plant & Machinery | Coal Handling Plant |
| BBGS | Plant & Machinery | Thermal Insulators for Power Cycle Piping |
| BBGS | Plant & Machinery | Installation of spare 105 MVA Generating Transformer |
| BBGS | Plant & Machinery | Air Washer Unit & Accessories - Pump with Drive [BHEL] |
| BBGS | Plant & Machinery | Drainage System in Stockpile [BHEL] |
| BBGS | Plant & Machinery | PRESERVATION INSTALLATION OF SPARE 105 MVA GEN. TRANSFORMER [2N0604] |
| BBGS | Plant & Machinery | Coal Handling Plant |
| BBGS | Plant & Machinery | Fire Protection System |
| BBGS | Plant & Machinery | Fuel Oil Handling System, barge unloading system |
| BBGS | Plant & Machinery | Chemical Feed System |
| BBGS | Plant & Machinery | Miscellaneous cranes |
| BBGS | Plant & Machinery | SECONDARY AIR DAMPER CNTRL POSITION FEEDBACK SYS.FOR UNIT#3 BOILER[2Z5227] |
| BBGS | Plant & Machinery | UPGRADATION OF DCS & AWCS IN UNIT # 2 [2Z5175] |
| BBGS | Plant & Machinery | PROCUREMENT & INSTALLATION OF 1 NO.2 X60 KVA UPS SYSTEM FOR UNIT#2 [2Z5117] |
| BBGS | Plant & Machinery | CONTROL & INSTRUMENTATION SPARES [BHEL] |
| BBGS | Plant & Machinery | Air Conditioning System for Main Control Room - Piping & Insulation [BHEL] |
| BBGS | Plant & Machinery | Electricals [BHEL] |
| BBGS | Plant & Machinery | Electricals [BHEL] |
| BBGS | Plant & Machinery | D.M. Plant |
| BBGS | Plant & Machinery | Power Cycle Piping incl valves |
| BBGS | Plant & Machinery | Steam-generator |
| BBGS | Plant & Machinery | Miscellaneous cranes |
| BBGS | Plant & Machinery | Steam-generator incl 6 Nos. Guillotine Dampers for Boiler of Unit 1 |
| BBGS | Plant & Machinery | Turbine & auxiliaries [BHEL] |
| BBGS | Plant & Machinery | Air Heaters [BHEL] |
| BBGS | Plant & Machinery | Turbo-generator incl Erection of T.G. sets and auxiliaries |
| BBGS | Plant & Machinery | Turbo-generator incl Erection of T.G. sets and auxiliaries |
| BBGS | Plant & Machinery | Fans [BHEL] |
| BBGS | Plant & Machinery | Turbo-generator incl Erection of T.G. sets and auxiliaries |
| BBGS | Plant & Machinery | C W Pumps & Drives |
| BBGS | Plant & Machinery | Gas Cutting Set |
| BBGS | Plant & Machinery | Elevators |

| Location | Asset Type | Description |
|----------|-------------------|---|
| BBGS | Plant & Machinery | Miscellaneous Test Equipment |
| BBGS | Plant & Machinery | SPECTROPHOTOMETER FOR DM LABORATORY [2Z5213] |
| BBGS | Plant & Machinery | 1 NO.BOROSCOPE WITH VIDEO DISPLAY & ACCESSORIES [2Z5239] |
| BBGS | Plant & Machinery | 5 Nos. Elevators |
| BBGS | Plant & Machinery | Diesel Generator Plant |
| BBGS | Plant & Machinery | 1010 KVA DG SETS + CONTROL PANEL incl ACOUSTIC ENCLOSURE [2B1008] |
| BBGS | Plant & Machinery | Generator Transformer - Supply |
| BBGS | Plant & Machinery | 6.6 kV Switchgear - Erection |
| BBGS | Plant & Machinery | Electrical Control Boards & Relay Panel |
| BBGS | Plant & Machinery | 6.6 kV Bus Ducts |
| BBGS | Plant & Machinery | Distributed Control System |
| BBGS | Plant & Machinery | Distributed Control System |
| BBGS | Plant & Machinery | Distributed Control System |
| BBGS | Plant & Machinery | Field Instrumentation |
| BBGS | Plant & Machinery | Distributed Control System |
| BBGS | Plant & Machinery | 132kV Outdoor Post Type Current Transformer - Supply |
| BBGS | Plant & Machinery | 132 kV Switchyard - Cable Trays, cable laying, grounding |
| BBGS | Plant & Machinery | 132 kV Switchyard - Cable Trays, cable laying, grounding |
| BBGS | Plant & Machinery | 132 kV Switchyard - Steel structures/Circuit Breakers/Instrument Transf |
| BBGS | Plant & Machinery | Auxiliary Relays |
| BBGS | Plant & Machinery | 132 kV Relay/Control/Indication Panels |
| BBGS | Plant & Machinery | 132 kV outdoor Post-type current transformer |
| BBGS | Plant & Machinery | Installation of SCADA system |
| BBGS | Plant & Machinery | Optical fibre communication system |
| BBGS | Plant & Machinery | Multiplying Relays,Transducers for SCADA |
| BBGS | Plant & Machinery | Multiplying Relays,Transducers for SCADA |
| BBGS | Plant & Machinery | Plant Intercommunication - Site Telephone facilities/Plant Telephone |
| BBGS | Plant & Machinery | 1127 M3 PVC FILM FILL[2Z527700] |
| BBGS | Plant & Machinery | IDCCAP FY14-15-INSTALLATION OF ENERGY CHAIN SYSTEM FOR RDMS [2Z5284] |
| BBGS | Plant & Machinery | ZERO LOSS DRAIN TRAPS & DEMAND SIDE CONTROLLERS ON PNEUMATIC SYSTEM[2Z5363] |
| BBGS | Plant & Machinery | Miscellaneous cranes |
| BBGS | Plant & Machinery | AMMONIA LEAK DETECTION SYSTEM [2Z5241] |
| BBGS | Plant & Machinery | BELT WEIGHER AT 4A & 4B AND 12A & 12B CONVEYORS [2Z5137] |
| BBGS | Plant & Machinery | Coal Handling Plant |
| BBGS | Plant & Machinery | Rubber Expansion joints |
| BBGS | Plant & Machinery | D.M. Plant |

| Location | Asset Type | Description |
|----------|-------------------|--|
| BBGS | Plant & Machinery | Ash Handling Plant - Fly Ash System, Air Compressor, Instrument Air |
| BBGS | Plant & Machinery | Ash Handling Plant - Bottom Ash |
| BBGS | Plant & Machinery | 10 NO.FEEDER TO MILL CHUTE VIBRATOR & 7 NO.COAL CHUTE VIBRATORS FOR CHP AREA |
| BBGS | Plant & Machinery | ELECTRICAL SPARES [BHEL] |
| BBGS | Plant & Machinery | Ash Conveying Vessels & PD Pumps [BHEL] |
| BBGS | Plant & Machinery | 1 NO CEP MOTOR [2Z510100] |
| BBGS | Plant & Machinery | FOUNDATION FOR SIDE ARM CHAIR [2Z5041] |
| BBGS | Plant & Machinery | D.M. Plant |
| BBGS | Plant & Machinery | Ash Handling Plant - Fly Ash System, Air Compressor, Instrument Air |
| BBGS | Plant & Machinery | Ash Handling Plant - Bottom Ash |
| BBGS | Plant & Machinery | Power Cycle Piping incl valves |
| BBGS | Plant & Machinery | Generator Transformer |
| BBGS | Plant & Machinery | Coal Handling Plant |
| BBGS | Plant & Machinery | Steam-generator incl 6 Nos. Guillotine Dampers for Boiler of Unit 1 |
| BBGS | Plant & Machinery | Steam-generator incl 6 Nos. Guillotine Dampers for Boiler of Unit 1 |
| BBGS | Plant & Machinery | Steam-generator incl 6 Nos. Guillotine Dampers for Boiler of Unit 1 |
| BBGS | Plant & Machinery | Auxiliary C.W. Pumps & Drives |
| BBGS | Plant & Machinery | Circulating Water Treatment Plant |
| BBGS | Plant & Machinery | C W Pumps & Drives |
| BBGS | Plant & Machinery | Raw Water Treatment Plant |
| BBGS | Plant & Machinery | Intake Pumps & Drives |
| BBGS | Plant & Machinery | Miscellaneous Test Equipment |
| BBGS | Plant & Machinery | Testing Equipment |
| BBGS | Plant & Machinery | Diesel Generator Plant |
| BBGS | Plant & Machinery | Air Conditioning Plant |
| BBGS | Plant & Machinery | Air Conditioning Plant |
| BBGS | Plant & Machinery | Centrifugal Blower |
| BBGS | Plant & Machinery | Laboratory Test Equipment |
| BBGS | Plant & Machinery | Fire Extinguisher |
| BBGS | Plant & Machinery | Battery Bank at 220V DC system [2Z505300] |
| BBGS | Plant & Machinery | 220 V, 200 AH Battery Charger |
| BBGS | Plant & Machinery | Analytical Instrument SWAS Panel |
| BBGS | Plant & Machinery | Analytical Instrument SWAS Panel |
| BBGS | Plant & Machinery | SF6 RECOVERY UNIT [2Z509800] |
| BBGS | Plant & Machinery | Generator busduct |
| BBGS | Plant & Machinery | 132 kV Outdoor type SF6 Circuit Breakers |

| Location | Asset Type | Description |
|----------|-------------------|---|
| BBGS | Plant & Machinery | Relays/Cable |
| BBGS | Plant & Machinery | Transducers |
| BBGS | Plant & Machinery | 132 kV outdoor Post-type current transformer |
| BBGS | Plant & Machinery | 132kV Outdoor Post Type Current Transformer - Erection |
| BBGS | Plant & Machinery | 132 kV Switchyard - Cable Trays, cable laying, grounding |
| BBGS | Plant & Machinery | 132 kV Switchyard - Cable Trays, cable laying, grounding |
| BBGS | Plant & Machinery | 132 kV Switchyard - Cable Trays, cable laying, grounding |
| BBGS | Plant & Machinery | 132 kV Switchyard - Cable Trays, cable laying, grounding |
| BBGS | Plant & Machinery | 132 kV Switchyard - Control Desk Relay Panel, Bus zonal panel |
| BBGS | Plant & Machinery | LT A.C. and D.C. Boards |
| BBGS | Plant & Machinery | LT A.C. and D.C. Boards |
| BBGS | Plant & Machinery | Plant Intercommunication - Site Telephone facilities/Plant Telephone |
| BBGS | Plant & Machinery | Installation of SCADA system |
| BBGS | Plant & Machinery | TDM/TDMA Microwave communication network system |
| BBGS | Plant & Machinery | Cable Communication/Scada Network/Optical Fibre |
| BBGS | Plant & Machinery | Cable Communication/Scada Network/Optical Fibre |
| BBGS | Plant & Machinery | Batteries for Scada |
| BBGS | Plant & Machinery | Voltage Stabiliser for Scada |
| BBGS | Plant & Machinery | Multiplying Relays,Transducers for SCADA |
| BBGS | Plant & Machinery | Optical Fibre Panels |
| BBGS | Plant & Machinery | BB3 INFRASTRUCTURE-COMN.EQP. [2B1014] |
| BBGS | Plant & Machinery | HARDWARE FOR UPGRADATION OF FBM & OTHER CHARGES [2Z5247] |
| BBGS | Plant & Machinery | OIL INJECTED SCREW AIR COMPRESSOR, SINGLE STAGE[2Z529500] |
| BBGS | Plant & Machinery | UPGRADATION OF PLC FOR UNIT - 1 & 2 FLY ASH SYSTEM [2Z5357] |
| BBGS | Plant & Machinery | NEW ALLENBURY MAKE UNIT 1 & 2 COOLING TOWER GEAR BOXES [2Z5360] |
| BBGS | Plant & Machinery | Air Compressors |
| BBGS | Plant & Machinery | Mobile storage materials handling equipment - vertical caroused conveyory |
| BBGS | Plant & Machinery | BUNKER LEVEL INDICATORS FOR UNIT 2 & 3 AND LINK WITH CHP PLC SYSTEM[2Z5244] |
| BBGS | Plant & Machinery | PASSENGER LIFT IN BETWEEN BOILER UNIT NO. 1 & 2 [2Z5103] |
| BBGS | Plant & Machinery | Butterfly valves |
| BBGS | Plant & Machinery | UNIT 2 UCR ANNUNCIATION SYSTEM UPGRADATION OF UNIT 1 [2Z5180] |
| BBGS | Plant & Machinery | Unitary Air Filtration Units - Electricals & Instrumentation [BHEL] |
| BBGS | Plant & Machinery | Unitary Air Filtration Units - Pumps with Drive [BHEL] |
| BBGS | Plant & Machinery | Slurry L:ine & Ash Water Line Valves [BHEL] |
| BBGS | Plant & Machinery | PROCUREMENT OF VIBRATION ANALYSER [2Z5095] |
| BBGS | Plant & Machinery | Procurement of 2nd coal mill gearbox oil filtration unit [2Z501731] |

| Location | Asset Type | Description |
|----------|-------------------|--|
| BBGS | Plant & Machinery | CHP- Track hopper unloading system for bottom discharge waggons [2N062900] |
| BBGS | Plant & Machinery | Miscellaneous Hoists |
| BBGS | Plant & Machinery | D.M. Plant |
| BBGS | Plant & Machinery | Ash Handling Plant - Fly Ash System, Air Compressor, Instrument Air |
| BBGS | Plant & Machinery | Ash Handling Plant - Bottom Ash |
| BBGS | Plant & Machinery | Coal Handling Plant incl Conveyor Belt |
| BBGS | Plant & Machinery | Thermal Insulators for Power Cycle Piping |
| BBGS | Plant & Machinery | Miscellaneous Hoists & lifting devices |
| BBGS | Plant & Machinery | Air Compressors |
| BBGS | Plant & Machinery | Cooling Tower Package |
| BBGS | Plant & Machinery | D.M. Plant |
| BBGS | Plant & Machinery | Steam-generator incl 6 Nos. Guillotine Dampers for Boiler of Unit 1 |
| BBGS | Plant & Machinery | ESP [BHEL] |
| BBGS | Plant & Machinery | Sump pumps & drives |
| BBGS | Plant & Machinery | Raw Water Treatment Plant M.S,Pipes for C.W.System |
| BBGS | Plant & Machinery | Raw Water Treatment Plant M.S,Pipes for C.W.System |
| BBGS | Plant & Machinery | Auxiliary C.W. Pumps & Drives |
| BBGS | Plant & Machinery | Elevators Goods Elevator No. 2 |
| BBGS | Plant & Machinery | C W Pumps & Drives |
| BBGS | Plant & Machinery | 1- Vaccum Calibrator |
| BBGS | Plant & Machinery | Civil Work for installation of Track Hopper |
| BBGS | Plant & Machinery | 4 sets 48 V Battery with charger for KRS |
| BBGS | Plant & Machinery | Laboratory Test Equipment |
| BBGS | Plant & Machinery | Ventilation System |
| BBGS | Plant & Machinery | 16MVA KV Power Transformers |
| BBGS | Plant & Machinery | 75 MVA, 132/34.5 kV Power Transformer |
| BBGS | Plant & Machinery | L.T. Transformers (oil cooled/dry type) |
| BBGS | Plant & Machinery | Analytical Instrument SWAS Panel |
| BBGS | Plant & Machinery | 415 V Switchgear |
| BBGS | Plant & Machinery | 6.6 kV Switchgear - Supply |
| BBGS | Plant & Machinery | Electrical Control Boards & Relay Panel |
| BBGS | Plant & Machinery | SUPPLY & INSTALLATION OF UPGRADED VERSION OF BATTERY CHARGER [2Z5116] |
| BBGS | Plant & Machinery | 220kV switch yard (incl spares) |
| BBGS | Plant & Machinery | Distributed Control System |
| BBGS | Plant & Machinery | Local Control Panels incl power and control cables |

| Location | Asset Type | Description |
|----------|-------------------|---|
| BBGS | Plant & Machinery | 132 kV Switchyard - Steel structures/Circuit Breakers/Instrument Transf |
| BBGS | Plant & Machinery | Relay/Control/Indication Panel - Supply |
| BBGS | Plant & Machinery | 145kV SF6 Circuit Breakers - Supply |
| BBGS | Plant & Machinery | 132 kV Outdoor type SF6 Circuit Breakers |
| BBGS | Plant & Machinery | 132kV Outdoor Post Type Inductive Transformer - Erection |
| BBGS | Plant & Machinery | 132kV Outdoor Post Type Current Transformer - Erection |
| BBGS | Plant & Machinery | Control Desk Relay Panel, Bus zonal panel for 132 kV Switchyard |
| BBGS | Plant & Machinery | L.T. Transformers (dry type) 24 Volt Battery |
| BBGS | Plant & Machinery | 48 Volt Battery |
| BBGS | Plant & Machinery | Battery |
| BBGS | Plant & Machinery | Installation of optical fibre communication system |
| BBGS | Plant & Machinery | Installation of SCADA system |
| BBGS | Plant & Machinery | Software for Scada |
| BBGS | Plant & Machinery | Transducers for Scada |
| BBGS | Plant & Machinery | Junction Box |
| BBGS | Plant & Machinery | Computers for Scada |
| BBGS | Plant & Machinery | TURBO AIR 6000 M2 PACKAGED CENTRIFUGAL COMPRESSOR & ACCESSORIES[2Z520000] |
| BBGS | Plant & Machinery | 220V 1000AH EXIDE TUBULAR BATTERY & ACCESSORIES [2Z532400] |
| BBGS | Plant & Machinery | Intrument air and Service Air Compressors with Drivers [BHEL] |
| BBGS | Plant & Machinery | Coal Handling Plant |
| BBGS | Plant & Machinery | AC System for ESP Building - Insulation [BHEL] |
| BBGS | Plant & Machinery | Coal Handling Plant |
| BBGS | Plant & Machinery | DRY FOG DUST SUPPRESSION SYSTEM- CRUSHER HOUSE & WAGON TIPPLER [2Z5152] |
| BBGS | Plant & Machinery | Equipments [BHEL] |
| BBGS | Plant & Machinery | Exhaust Fans [BHEL] |
| BBGS | Plant & Machinery | AC System for ESP Building - Electriclas [BHEL] |
| BBGS | Plant & Machinery | Chutes & Flap Gates [BHEL] |
| BBGS | Plant & Machinery | Flue gas monitoring system, Dual beam Opacity meter, Gas Analyser[2Z5022] |
| BBGS | Plant & Machinery | Flammage Protection Unit |
| BBGS | Plant & Machinery | D.M. Plant |
| BBGS | Plant & Machinery | Miscellaneous cranes |
| BBGS | Plant & Machinery | Ash Handling Plant - Bottom Ash Handling System |
| BBGS | Plant & Machinery | EHG/ SAM/ AVR/ TSE UPGRADATION IN UNIT NO.1 [2Z5222] |
| BBGS | Plant & Machinery | Raw Water Treatment Plant |
| BBGS | Plant & Machinery | Travelling Water Screen |
| BBGS | Plant & Machinery | Sump pumps & drives |

| Location | Asset Type | Description |
|----------|-------------------|--|
| BBGS | Plant & Machinery | Effluent Treatment Plant |
| BBGS | Plant & Machinery | INSTALLATION OF 4TH DMCW PUMP IN UNIT #1 [2Z5057] |
| BBGS | Plant & Machinery | Intake Pumps & Drives |
| BBGS | Plant & Machinery | Raw Water Treatment Plant |
| BBGS | Plant & Machinery | Circulating Water Treatment Plant |
| BBGS | Plant & Machinery | Intake Pumps & Drives |
| BBGS | Plant & Machinery | Fire Protection System |
| BBGS | Plant & Machinery | 220 V, 200 AH Battery Charger |
| BBGS | Plant & Machinery | Reeds & Plates make Electrical equipment |
| BBGS | Plant & Machinery | Laboratory Test Equipment |
| BBGS | Plant & Machinery | ULTRASONIC DETECTOR FOR DETECTION OF PARTIAL DISCHARGE/CORONA [2Z5212] |
| BBGS | Plant & Machinery | 2- Dead Weight Tester |
| BBGS | Plant & Machinery | 6 Nos. Electrostatic Liquid Cleaners [2Z505200] |
| BBGS | Plant & Machinery | Ventilation System |
| BBGS | Plant & Machinery | L.T. Transformers (oil cooled/dry type) |
| BBGS | Plant & Machinery | Analytical Instrument SWAS Panel |
| BBGS | Plant & Machinery | Station Transformers |
| BBGS | Plant & Machinery | Field Instrumentation |
| BBGS | Plant & Machinery | 6.6 kV Bus Ducts |
| BBGS | Plant & Machinery | 415 V Motor Control Centre |
| BBGS | Plant & Machinery | 6.6 kV Bus Ducts |
| BBGS | Plant & Machinery | 132 kV Relay/Control/Indication Panels |
| BBGS | Plant & Machinery | 132 kV outdoor Post-type current transformer |
| BBGS | Plant & Machinery | 132kV Outdoor Post Type Current Transformer - Supply |
| BBGS | Plant & Machinery | 132 kV Post-type outdoor voltage transformer - Erection |
| BBGS | Plant & Machinery | 132 kV Outdoor type SF6 Circuit Breakers |
| BBGS | Plant & Machinery | 132 kV Switchyard - steel structure & foundation |
| BBGS | Plant & Machinery | Channel Rack Assembly |
| BBGS | Plant & Machinery | 132 kV Isolators with accessories for intermediate station |
| BBGS | Plant & Machinery | 132 kV Switchyard - Cable Trays, cable laying, grounding |
| BBGS | Plant & Machinery | 132 kV Switchyard - Cable Trays, cable laying, grounding |
| BBGS | Plant & Machinery | 132 kV Switchyard - 132 kV Isolators |
| BBGS | Plant & Machinery | 132 kV outdoor Post-type current transformer - Supply |
| BBGS | Plant & Machinery | 132 kV Switchyard - Cable Trays, cable laying, grounding |
| BBGS | Plant & Machinery | Installation of SCADA System |
| BBGS | Plant & Machinery | Multiplying Relays, Transducers for SCADA |

| Location | Asset Type | Description |
|----------|-------------------|---|
| BBGS | Plant & Machinery | Cable Communication/Scada Network/Optical Fibre |
| BBGS | Plant & Machinery | Junction Box |
| BBGS | Plant & Machinery | TDM/TDMA Microwave communication |
| BBGS | Plant & Machinery | 08NOS. COOLING TOWER GEARBOX[2Z529000] |
| BBGS | Plant & Machinery | INSTALLATION OF ENERGY CHAIN SYSYEM FOR 1 NO RDM [2Z532500] |
| BBGS | Plant & Machinery | DCS UPGRADATION OF I/O MODULES[2Z5345] |
| BBGS | Plant & Machinery | TURBINE MAJOR OVERHAULING SPARES FOR UNIT # 1[2Z5365] |
| BBGS | Plant & Machinery | Compressed Conveying air system [BHEL] |
| BBGS | Plant & Machinery | Power Cycle Piping & valves |
| BBGS | Plant & Machinery | Ash Handling Plant - Fly Ash System, Air Compressor, Instrument Air |
| BBGS | Plant & Machinery | UPGRADATION OF DCS & AWCS IN UNIT # 2 [2Z5175] |
| BBGS | Plant & Machinery | Fire Protection System |
| BBGS | Plant & Machinery | CCTV FOR CHP OPERATION MONITORING [2Z5226] |
| BBGS | Plant & Machinery | Ash Handling Plant - Bottom Ash Handling System |
| BBGS | Plant & Machinery | Chemical Feed System |
| BBGS | Plant & Machinery | D.M. Plant |
| BBGS | Plant & Machinery | Ventilation System |
| BBGS | Plant & Machinery | 1 NO. 350 HP DIESEL ELECTRIC LOCOMOTIVE [2Z5243] |
| BBGS | Plant & Machinery | Air Washer Unit & Accessories - Electricals & Instruments [BHEL] |
| BBGS | Plant & Machinery | Air Drying Plant [BHEL] |
| BBGS | Plant & Machinery | Bottom Ash Hopper & Accessories [BHEL] |
| BBGS | Plant & Machinery | Tripper Trolley & Accessories [BHEL] |
| BBGS | Plant & Machinery | Chemical Feed System |
| BBGS | Plant & Machinery | Steam-generator |
| BBGS | Plant & Machinery | Plant Illumination |
| BBGS | Plant & Machinery | Air Compressors |
| BBGS | Plant & Machinery | Fuel Oil Handling System incl Barge unloading system |
| BBGS | Plant & Machinery | Ash Handling Plant, Pipe supports, Compressor, Instrument Air |
| BBGS | Plant & Machinery | Coal Handling Plant - Wagon Tippler |
| BBGS | Plant & Machinery | Steam-generator incl 6 Nos. Guillotine Dampers for Boiler of Unit 1 |
| BBGS | Plant & Machinery | Condensor [BHEL] |
| BBGS | Plant & Machinery | Turbo-generator incl Erection of T.G. sets and auxiliaries |
| BBGS | Plant & Machinery | C W Pumps & Drives |
| BBGS | Plant & Machinery | Group B.C.W. Piping |
| BBGS | Plant & Machinery | Coal Handling Plant - Wagon Tippler |
| BBGS | Plant & Machinery | CAPACITY AUGMENTATION OF ZERO EFFLUENT SYSTEM [2Z5036] |
| BBGS | Plant & Machinery | 4 sets 48 V Battery with charger for TRS, Batteries |

| Location | Asset Type | Description |
|----------|-------------------|--|
| BBGS | Plant & Machinery | Fire Alarm Panels [BHEL] |
| BBGS | Plant & Machinery | L.T. Transformers (oil cooled) |
| BBGS | Plant & Machinery | 20MVA KV Onan Power Transformer |
| BBGS | Plant & Machinery | L.T. Transformers (oil cooled) |
| BBGS | Plant & Machinery | Generator Transformer - Erection |
| BBGS | Plant & Machinery | Analytical Instrument SWAS Panel |
| BBGS | Plant & Machinery | Analytical Instrument SWAS Panel |
| BBGS | Plant & Machinery | Local Control Panels incl power and control cables |
| BBGS | Plant & Machinery | 6.6 kV Bus Ducts |
| BBGS | Plant & Machinery | 415 V Switchgear - Supply |
| BBGS | Plant & Machinery | Distributed Control System |
| BBGS | Plant & Machinery | Distributed Control System |
| BBGS | Plant & Machinery | 415 V Motor Control Centre and distribution board - Supply |
| BBGS | Plant & Machinery | 132 kV outdoor Post-type current transformer |
| BBGS | Plant & Machinery | 132 kV Isolators with accessories for intermediate station |
| BBGS | Plant & Machinery | 132 kV Switchyard - 132 kV Circuit Breakers & Instrument Transformers |
| BBGS | Plant & Machinery | Distance Protection Relays |
| BBGS | Plant & Machinery | 132 kV Switchyard - Cable Trays, cable laying, grounding |
| BBGS | Plant & Machinery | L.T. Transformers (dry type) Battery |
| BBGS | Plant & Machinery | Plant Intercommunication - Intercom/Site Telephone/Plant Telephone |
| BBGS | Plant & Machinery | Installation of SCADA System |
| BBGS | Plant & Machinery | Panels for Optical Fibre Equipments |
| BBGS | Plant & Machinery | Telephone Cables |
| BBGS | Plant & Machinery | Plant Intercommunication - Intercom/Site Telephone/Plant Telephone |
| BBGS | Plant & Machinery | TDM/TDMA Microwave communication |
| BBGS | Plant & Machinery | Cable Communication/Scada Network/Optical Fibre |
| BBGS | Plant & Machinery | 528 MTR FRP UNDERGROUND CABLE TRAY [2Z5258] |
| BBGS | Plant & Machinery | 1 NO HORIZONTAL AXIAL SPLIT CASING PUMP & SQUIRREL CAGE MOTOR [2Z529200] |
| BBGS | Plant & Machinery | SO2 ANALYZER,NOX ANALYZER,NH3 CONVERTER,CO ANALYZER,PM 10 ANALYZER[2Z5311] |
| BBGS | Plant & Machinery | 2 SETS OF 45KW LT VVFD FOR CT PUMP U#1 & U#2[2Z5328] |
| BBGS | Plant & Machinery | ILLUMINATION SYSTEM [2Z5155] |
| BBGS | Plant & Machinery | Ash Handling Plant - Bottom Ash Handling System |
| BBGS | Plant & Machinery | Air Compressors |
| BBGS | Plant & Machinery | L.P. Valves & Specialities |
| BBGS | Plant & Machinery | Split / Window AC Units [BHEL] |
| BBGS | Plant & Machinery | EFFLUENT TREATMENT SYSTEM [2N0660] |

| Location | Asset Type | Description |
|----------|-------------------|--|
| BBGS | Plant & Machinery | HEAT OF COMPRESSION TYPE AIR DRIER [2Z5208] |
| BBGS | Plant & Machinery | LEVEL PROBES AT UNIT#3 ESP HOPPERS OF FIRST THREE FIELDS [2Z5207] |
| BBGS | Plant & Machinery | Procurement of 1 No. JCB 3DX Excavator Loader [2Z505100] |
| BBGS | Plant & Machinery | Fire Protection System |
| BBGS | Plant & Machinery | Ash Handling Plant - Fly Ash System, Air Compressor, Instrument Air |
| BBGS | Plant & Machinery | Thermal Insulators for Power Cycle Piping |
| BBGS | Plant & Machinery | L.P. Valves & Specialities |
| BBGS | Plant & Machinery | Air Compressors |
| BBGS | Plant & Machinery | Coal Handling Plant |
| BBGS | Plant & Machinery | Coal Handling Plant |
| BBGS | Plant & Machinery | Coal Handling Plant |
| BBGS | Plant & Machinery | Steam-generator incl 6 Nos. Guillotine Dampers for Boiler of Unit 1 |
| BBGS | Plant & Machinery | Auxiliary C.W. Pumps & Drives |
| BBGS | Plant & Machinery | Cooling Tower - Fan Assembly [BHEL] |
| BBGS | Plant & Machinery | Auxiliary C.W. Pumps & Drives |
| BBGS | Plant & Machinery | Auxiliary C.W. Pumps & Drives |
| BBGS | Plant & Machinery | PROCUREMENT OF CARBON SHAFT FOR COOLING TOWER FANS [2Z5186] |
| BBGS | Plant & Machinery | Travelling Water Screen |
| BBGS | Plant & Machinery | Lightning Arrestors for Budge Budge Intermediate Station |
| BBGS | Plant & Machinery | Diesel Generator Plant |
| BBGS | Plant & Machinery | Air Conditioning Plant |
| BBGS | Plant & Machinery | Cost of 1 No. Deep Tubewell [2Z5037] |
| BBGS | Plant & Machinery | L.T. Transformers (oil cooled/dry type) |
| BBGS | Plant & Machinery | 33/11 KV Power transformer |
| BBGS | Plant & Machinery | Analytical Instrument SWAS Panel |
| BBGS | Plant & Machinery | 415 V Motor Control Centre |
| BBGS | Plant & Machinery | Local Control Panels incl power and control cables |
| BBGS | Plant & Machinery | Local Control Panels incl power and control cables |
| BBGS | Plant & Machinery | Local Control Panels |
| BBGS | Plant & Machinery | Local Control Panels incl power and control cables |
| BBGS | Plant & Machinery | PROCUREMENT OF DIGITAL ENERGY METERS [2Z5097] |
| BBGS | Plant & Machinery | 132 kV Relay/Control/Indication Panels |
| BBGS | Plant & Machinery | 132 kV Outdoor type SF6 Circuit Breakers |
| BBGS | Plant & Machinery | Distance Protection Relays |
| BBGS | Plant & Machinery | 132 kV Relay/Control/Indication Panels |
| BBGS | Plant & Machinery | 132 kV Isolators with accessories for intermediate station |
| BBGS | Plant & Machinery | Plant Intercommunication - Site Telephone facilities/Plant Telephone |

| Location | Asset Type | Description |
|----------|-------------------|--|
| BBGS | Plant & Machinery | Cable Communication/Scada Network/Optical Fibre |
| BBGS | Plant & Machinery | Portable Terminal |
| BBGS | Plant & Machinery | UPGRADATION OF TELEPHONE FACILITY |
| BBGS | Plant & Machinery | Plant Intercommunication - Site Telephone facilities/Plant Telephone |
| BBGS | Plant & Machinery | Telephone Cables |
| BBGS | Plant & Machinery | Data Change Over Panel |
| BBGS | Plant & Machinery | Plant Intercommunication - Site Telephone facilities/Plant Telephone |
| BBGS | Plant & Machinery | PALL MAKE FLUID CONDITIONING PURIFIER [2Z5262] |
| BBGS | Plant & Machinery | AUTOMATIC FIRE FIGHTING SPRINKLER SYSTEM FOR CONVEYORS 4A & 4B[2Z516600] |
| BBGS | Plant & Machinery | SCREW COMPRESSOR FOR DRY FOG DUST SUPPRESSION SYSTEM[2Z520600] |
| BBGS | Plant & Machinery | 12NOS COMPLETE COUPLING ASSY FOR COOLING TOWER[2Z528700] |
| BBGS | Plant & Machinery | 2 NOS 200KVA LIGHTING TRANSFORMER AT CPAB-2 [2Z529700] |
| BBGS | Plant & Machinery | 132 KV CIRCUIT BREAKER POLESMECHANISM & MANDATORY SPARES, POLE[2Z5366] |
| BBGS | Plant & Machinery | Effluent Treatment Plant |
| BBGS | Plant & Machinery | Butterfly valves |
| BBGS | Plant & Machinery | Unitary Air Filtration Units-Unitary Air Filtration Units with Accessories |
| BBGS | Plant & Machinery | Ash Handling Plant - Fly Ash System, Air Compressor, Instrument Air |
| BBGS | Plant & Machinery | Distributed Control System |
| BBGS | Plant & Machinery | INSTALLATION OF ENERGY CHAIN SYSTEM FOR TIPPER TROLLEY 1A & 3A [2Z5238] |
| BBGS | Plant & Machinery | UPGRADATION OF CHP COAL CONVEYING SYSTEM [2Z5229] |
| BBGS | Plant & Machinery | WEIGH BRIDGE [2B105014] |
| BBGS | Plant & Machinery | Equipments [BHEL] |
| BBGS | Plant & Machinery | Air Washer Unit & Accessories - Air Washer Unit [BHEL] |
| BBGS | Plant & Machinery | Instrument Air system [BHEL] |
| BBGS | Plant & Machinery | Fluidising air system [BHEL] |
| BBGS | Plant & Machinery | Pipe rack, Supports, Gratings etc [BHEL] |
| BBGS | Plant & Machinery | DS System [BHEL] |
| BBGS | Plant & Machinery | BUNKER ENTILATION SYSTEM AUGMENTATION [2Z5071] |
| BBGS | Plant & Machinery | Non-Contact type temperature indicator model Fluke 572 [2P705900] |
| BBGS | Plant & Machinery | One each seal air fan for both units [2Z501100] |
| BBGS | Plant & Machinery | Air Compressors incl spares |
| BBGS | Plant & Machinery | Air Compressors incl spares |
| BBGS | Plant & Machinery | D.M. Plant |
| BBGS | Plant & Machinery | Power Cycle Piping incl valves |
| BBGS | Plant & Machinery | 1- Vibration analyser |

| Location | Asset Type | Description |
|----------|-------------------|---|
| BBGS | Plant & Machinery | 40 T Lorry/ Trailor Weighbridge |
| BBGS | Plant & Machinery | L.P. Valves & Specialities |
| BBGS | Plant & Machinery | D.M. Plant |
| BBGS | Plant & Machinery | Ash Handling Plant, Pipe supports, Compressor, Instrument Air |
| BBGS | Plant & Machinery | Coal Handling Plant - Wagon Tippler |
| BBGS | Plant & Machinery | Steam-generator incl 6 Nos. Guillotine Dampers for Boiler of Unit 1 |
| BBGS | Plant & Machinery | Performance improvement of Cooling Tower, Phase I [2Z504300] |
| BBGS | Plant & Machinery | Auxiliary C.W. Pumps & Drives |
| BBGS | Plant & Machinery | Circulating Water Treatment Plant |
| BBGS | Plant & Machinery | Raw Water Treatment Plant M.S,Pipes for C.W.System |
| BBGS | Plant & Machinery | Auxiliary C.W. Pumps & Drives |
| BBGS | Plant & Machinery | CAPACITY AUGMENTATION OF ZERO EFFLUENT SYSTEM [2Z5092] |
| BBGS | Plant & Machinery | C W Pumps & Drives |
| BBGS | Plant & Machinery | Auxiliary C.W. Pumps & Drives |
| BBGS | Plant & Machinery | C W Pumps & Drives |
| BBGS | Plant & Machinery | Ventilation System |
| BBGS | Plant & Machinery | 220 V, 200 AH Station Battery |
| BBGS | Plant & Machinery | Lighting Transformer at CHP [2Z505900] |
| BBGS | Plant & Machinery | DIGITAL ENERGY METERS [2Z5191] |
| BBGS | Plant & Machinery | UPGRADATION OF DM PLANT & INTAKE PUMP HOUSE BUILDING AT BBGS [2Z528900] |
| BBGS | Plant & Machinery | SPECIAL JIGS & TOOLS FOR TURBINE OVERHAULING [2Z5199] |
| BBGS | Plant & Machinery | Stack Elevator |
| BBGS | Plant & Machinery | [Simplex (2B101001)] |
| BBGS | Plant & Machinery | OTIS PASSENGER ELEVATOR FOR ADMN BLDNG. [2B105131] |
| BBGS | Plant & Machinery | Instrument Cables |
| BBGS | Plant & Machinery | Cables for Thermocouples |
| BBGS | Plant & Machinery | Station Transformers - Erection |
| BBGS | Plant & Machinery | Analytical Instrument SWAS Panel |
| BBGS | Plant & Machinery | 6.6 kV Switchgear |
| BBGS | Plant & Machinery | Neutral Grounding Resistor |
| BBGS | Plant & Machinery | Field Instrumentation |
| BBGS | Plant & Machinery | 415 V Switchgear - Erection |
| BBGS | Plant & Machinery | Distributed Control System |
| BBGS | Plant & Machinery | Rationalisation of 20 KV System |
| BBGS | Plant & Machinery | Distance Protection Relays |
| BBGS | Plant & Machinery | 132 kV Switchyard - Cable Trays, cable laying, grounding |

| Location | Asset Type | Description |
|----------|-------------------|---|
| BBGS | Plant & Machinery | Distance Protection Relays |
| BBGS | Plant & Machinery | 132 kV Switchyard - Cable Trays, cable laying, grounding |
| BBGS | Plant & Machinery | 132 kV Switchyard - Cable Trays, cable laying, grounding |
| BBGS | Plant & Machinery | 132kV Outdoor Transformers |
| BBGS | Plant & Machinery | Isolator |
| BBGS | Plant & Machinery | 132 kV Relay/Control/Indication Panels |
| BBGS | Plant & Machinery | 132 kV Switchyard - Cable Trays, cable laying, grounding |
| BBGS | Plant & Machinery | 132 kV Switchyard - Cable Trays, cable laying, grounding |
| BBGS | Plant & Machinery | 132 kV Switchyard - Cable Trays, cable laying, grounding |
| BBGS | Plant & Machinery | 132 kV Switchyard - Cable Trays, cable laying, grounding |
| BBGS | Plant & Machinery | Battery |
| BBGS | Plant & Machinery | L.T. Transformers (dry type) 24 Volt Battery Charger |
| BBGS | Plant & Machinery | TDM/TDMA Microwave communication |
| BBGS | Plant & Machinery | TDM/TDMA Microwave communication network system |
| BBGS | Plant & Machinery | TDM/TDMA Microwave communication network system |
| BBGS | Plant & Machinery | Cable Communication/Scada Network/Optical Fibre |
| BBGS | Plant & Machinery | Panels for Optical Fibre Equipments |
| BBGS | Plant & Machinery | Optical Fibre Panels |
| BBGS | Plant & Machinery | HIGH CONCENTRATION SLURRY DISPOSAL SYSTEM AT BBGS [2N072600] |
| BBGS | Plant & Machinery | DPR ON RAIL INFRASTRUCTURE FOR INSTALLATION OF 3RD WAGON TIPPER[2Z521500] |
| BBGS | Plant & Machinery | 01 SET 220V EXIDE MAKE 1000AH TUBULAR LEAD ACID BATTERY [2Z527500] |
| BBGS | Plant & Machinery | PROCUREMENT OF 415V VFD FOR 4 NOS U-3 CT FANS[2Z533100] |
| BBGS | Plant & Machinery | COMPUTATIONAL FLUID DYNAMICS ANALYSIS FOR UNIT#3 BOILER[2Z533800] |
| BBGS | Plant & Machinery | STATIC MODEL OF CORNER FIRED BOILER[2M1444] |
| BBGS | Plant & Machinery | Purchase of Sky Climber [2Z5033] |
| BBGS | Plant & Machinery | Ash Handling Plant, Pipe supports, Compressor, Instrument Air |
| BBGS | Plant & Machinery | Power Cycle Piping & valves |
| BBGS | Plant & Machinery | Coal Handling Plant incl Conveyor Belt |
| BBGS | Plant & Machinery | IMPROVED STACK MONITORING SYSTEM [2Z5055] |
| BBGS | Plant & Machinery | Air Compressors incl spares |
| BBGS | Plant & Machinery | Hydrastep for boiler |
| BBGS | Plant & Machinery | Coal Handling Plant incl Conveyor Belt |
| BBGS | Plant & Machinery | L.P. Valves & Specialities |
| BBGS | Plant & Machinery | BMS UPGRADATION AT UNIT #1 [2Z5147] |
| BBGS | Plant & Machinery | PROCR & INSTL-1 NO. 220V & 2 NO. 24V STATION BATTERY FOR UNIT 2 [2Z5171] |

| Location | Asset Type | Description |
|----------|-------------------|--|
| BBGS | Plant & Machinery | Air Conditioning System for Main Control Room - Electricals [BHEL] |
| BBGS | Plant & Machinery | Ash Hopper fittings including Knife Gate Valves, Plate Valves & other Valves |
| BBGS | Plant & Machinery | Spares [BHEL] |
| BBGS | Plant & Machinery | Coal Mills and Coal piping bends [BHEL] |
| BBGS | Plant & Machinery | Boiler Structure, boiler tubes coal feeders, gas & air ducting, HP valves |
| BBGS | Plant & Machinery | INSTALLATION OF 1 NO. 2 X 60 KVA UPS SYSTEM FOR UNIT #2 [2Z511700] |
| BBGS | Plant & Machinery | PROCUREMENT OF 1 NO JCB 3DX EXCAVATOR LOADER [2Z505100] |
| BBGS | Plant & Machinery | Construction Cost of Weigh Bridge for Unit No.3 [2B105014] |
| BBGS | Plant & Machinery | Coal Handling Plant |
| BBGS | Plant & Machinery | Capacity Augmentation of Zero Effluent System [2Z503600] |
| BBGS | Plant & Machinery | Rubber Expansion joints |
| BBGS | Plant & Machinery | Fuel Oil Handling System, barge unloading system |
| BBGS | Plant & Machinery | Ash Handling Plant - Fly Ash System, Air Compressor, Instrument Air |
| BBGS | Plant & Machinery | D.M. Plant |
| BBGS | Plant & Machinery | Coal Handling Plant |
| BBGS | Plant & Machinery | Coal Handling Plant |
| BBGS | Plant & Machinery | Steam-generator incl 6 Nos. Guillotine Dampers for Boiler of Unit 1 |
| BBGS | Plant & Machinery | Valves for Turbine Cycle Piping |
| BBGS | Plant & Machinery | Valves for Turbine Cycle Piping |
| BBGS | Plant & Machinery | Raw Water Treatment Plant |
| BBGS | Plant & Machinery | Group B.C.W. Piping |
| BBGS | Plant & Machinery | Raw Water Treatment Plant M.S, Pipes for C.W. System |
| BBGS | Plant & Machinery | Raw Water Treatment Plant M.S, Pipes for C.W. System |
| BBGS | Plant & Machinery | CAPACITY AUGMENTATION OF ZERO EFFLUENT SYSTEM [2Z5036] |
| BBGS | Plant & Machinery | Travelling Water Screen |
| BBGS | Plant & Machinery | 220 V, 200 AH Battery Charger |
| BBGS | Plant & Machinery | 4 sets 48 V Battery with charger for KRS |
| BBGS | Plant & Machinery | Laboratory Test Equipment |
| BBGS | Plant & Machinery | PROCUREMENT OF INSTRUMENTS FOR E&I LAB [2Z5063] |
| BBGS | Plant & Machinery | Coal Handling Plant - Wagon Tippler |
| BBGS | Plant & Machinery | Fire Stop Barrier of Unit 2 |
| BBGS | Plant & Machinery | Instrument Cables |
| BBGS | Plant & Machinery | Cables for Thermocouples |
| BBGS | Plant & Machinery | Analytical Instrument SWAS Panel |
| BBGS | Plant & Machinery | Analytical Instrument SWAS Panel |
| BBGS | Plant & Machinery | L.T. Transformers (oil cooled) |
| BBGS | Plant & Machinery | Distributed Control System |

| Location | Asset Type | Description |
|----------|-------------------|---|
| BBGS | Plant & Machinery | Local Control Panels |
| BBGS | Plant & Machinery | Neutral Grounding Resistor |
| BBGS | Plant & Machinery | Distributed Control System |
| BBGS | Plant & Machinery | SF6 RECOVERY UNIT [2Z509800] |
| BBGS | Plant & Machinery | TRANSFORMERS OF 132 KV SWITCHYARD [2Z5218] |
| BBGS | Plant & Machinery | Distributed Control System |
| BBGS | Plant & Machinery | Local Control Panels |
| BBGS | Plant & Machinery | 132 kV Switchyard - Cable Trays, cable laying, grounding |
| BBGS | Plant & Machinery | 132 kV Isolators with accessories for intermediate station |
| BBGS | Plant & Machinery | Distance Protection Relays |
| BBGS | Plant & Machinery | 48 Volt Battery |
| BBGS | Plant & Machinery | Portable VHF Trans-receivers & accessories |
| BBGS | Plant & Machinery | Optical fibre communication system |
| BBGS | Plant & Machinery | Cable Communication/Scada Network/Optical Fibre |
| BBGS | Plant & Machinery | Channel Rack for Microwave |
| BBGS | Plant & Machinery | Multiplying Relays,Transducers for SCADA |
| BBGS | Plant & Machinery | Multiplying Relays,Transducers for SCADA |
| BBGS | Plant & Machinery | Optical Alternator |
| BBGS | Plant & Machinery | Installation of optical fibre communication system |
| BBGS | Plant & Machinery | Cable Communication/Scada Network/Optical Fibre |
| BBGS | Plant & Machinery | GPS MASTERCLOCK[2Z5240] |
| BBGS | Plant & Machinery | 12 NOS. ORPAT MAKE TELEPHONE SET [PG3024] |
| BBGS | Plant & Machinery | 1 LOT ELECTRONIC MOD FOR EHG, AVR, TSE EXCITATION SYSTEM & SAM [2Z529300] |
| BBGS | Plant & Machinery | Fire Protection System |
| BBGS | Plant & Machinery | Air & Water Piping [BHEL] |
| BBGS | Plant & Machinery | UPS FOR BOTTOM ASH PLC [2Z5133] |
| BBGS | Plant & Machinery | TUBE LEAK DETECTION SYSTEM FOR BOILER UNIT #1 [2Z511800] |
| BBGS | Plant & Machinery | Chemical Feed System |
| BBGS | Plant & Machinery | Slurry Pipelines with bends, Couplings etc [BHEL] |
| BBGS | Plant & Machinery | Coal Handling Plant incl Conveyor Belt |
| BBGS | Plant & Machinery | Rubber Expansion joints |
| BBGS | Plant & Machinery | CONTROL & INSTRUMENTATION EQUIPMENTS [BHEL] |
| BBGS | Plant & Machinery | Air Washer Unit & Accessories - Fan with Drive [BHEL] |
| BBGS | Plant & Machinery | Single Bus bar |
| BBGS | Plant & Machinery | Boiler tube leak detection system for one boiler [2Z501800] |
| BBGS | Plant & Machinery | L.P. Valves & Specialities |

| Location | Asset Type | Description |
|----------|-------------------|---|
| BBGS | Plant & Machinery | L.P. Valves & Specialities |
| BBGS | Plant & Machinery | Cooling Tower Package |
| BBGS | Plant & Machinery | Ash Handling Plant - Bottom Ash |
| BBGS | Plant & Machinery | 2.5 EOT Crane for Stores Buildings |
| BBGS | Plant & Machinery | Fire Protection System |
| BBGS | Plant & Machinery | Chemical Feed System |
| BBGS | Plant & Machinery | Miscellaneous cranes |
| BBGS | Plant & Machinery | Turbine House Cranes - 2 Nos. E.O.T. Cranes |
| BBGS | Plant & Machinery | Coal Handling Plant - Wagon Tippler |
| BBGS | Plant & Machinery | HP Valves [BHEL] |
| BBGS | Plant & Machinery | Turbo-generator incl Erection of T.G. sets and auxiliaries |
| BBGS | Plant & Machinery | C W Pumps & Drives |
| BBGS | Plant & Machinery | Large diameter pipes & miscellaneous steel tanks |
| BBGS | Plant & Machinery | PERFORMANCE IMPROVEMENT OF COOLING TOWER - PHASE I [2Z5043] |
| BBGS | Plant & Machinery | Large dia piping and tanks |
| BBGS | Plant & Machinery | Supply of group B.C.W. Piping |
| BBGS | Plant & Machinery | Travelling Water Screen |
| BBGS | Plant & Machinery | Air Conditioning Plant |
| BBGS | Plant & Machinery | 220 V, 200 AH Battery Charger |
| BBGS | Plant & Machinery | Pipes & Valves [BHEL] |
| BBGS | Plant & Machinery | UPGRADATION OF UPS AT DM PLANT [2Z5211] |
| BBGS | Plant & Machinery | STACKER-RECLAIMER PLC UPGRADATION [2Z5193] |
| BBGS | Plant & Machinery | Motorised Trolley |
| BBGS | Plant & Machinery | 220 V, 200 AH Battery Charger |
| BBGS | Plant & Machinery | Elevators |
| BBGS | Plant & Machinery | Compressor [BHEL] |
| BBGS | Plant & Machinery | 75 MVA, 132/34.5 kV Power Transformer |
| BBGS | Plant & Machinery | Analytical Instrument SWAS Panel |
| BBGS | Plant & Machinery | L.T. Transformers (oil cooled/dry type) |
| BBGS | Plant & Machinery | Station Transformers - Supply |
| BBGS | Plant & Machinery | Earthing Transformer |
| BBGS | Plant & Machinery | Analytical Instrument SWAS Panel |
| BBGS | Plant & Machinery | Electrical Control Boards & Relay Panel |
| BBGS | Plant & Machinery | Neutral Grounding Resistor |
| BBGS | Plant & Machinery | Distributed Control System |
| BBGS | Plant & Machinery | Local Control Panels |

| Location | Asset Type | Description |
|----------|-------------------|---|
| BBGS | Plant & Machinery | PROCUREMENT OF GT, ST, UT DIGITAL ENERGY METERS FOR UNIT # 1 & 2 [2Z5156] |
| BBGS | Plant & Machinery | Distributed Control System |
| BBGS | Plant & Machinery | 415 V Switchgear |
| BBGS | Plant & Machinery | 132 kV Switchyard - 132 kV Isolators |
| BBGS | Plant & Machinery | 132 kV Outdoor type SF6 Circuit Breakers |
| BBGS | Plant & Machinery | 132 kV Switchyard - Cable Trays, cable laying, grounding |
| BBGS | Plant & Machinery | 132kV Outdoor Transformers |
| BBGS | Plant & Machinery | 132 kV Switchyard - Cable Trays, cable laying, grounding |
| BBGS | Plant & Machinery | 132 kV Switchyard - Cable Trays, cable laying, grounding |
| BBGS | Plant & Machinery | 132 kV Switchyard - 132 kV Isolators |
| BBGS | Plant & Machinery | Plant Intercommunication - Intercom/Site Telephone/Plant Telephone |
| BBGS | Plant & Machinery | Computers for Scada |
| BBGS | Plant & Machinery | Installation of SCADA System |
| BBGS | Plant & Machinery | Cable Communication/Scada Network/Optical Fibre |
| BBGS | Plant & Machinery | FEEDER TO MILL CHUTE VIBRATOR [2Z5260] |
| BBGS | Plant & Machinery | 1 SET ELECTRICITY OPERATED SUBMERSIBLE PUMP [2Z529600] |
| BBGS | Plant & Machinery | 350HP DIESEL ELECTRIC LOCO- SHIFITING AND PLACEMENT CHARGES [2Z527200] |
| BBGS | Plant & Machinery | 01 LOT PLC SYSTEM, 01 LOT PLC SYSTEM[2Z528300] |
| BBGS | Plant & Machinery | INSTALLATION OF ENERGY CHAIN SYSTEM FOR RDMS [2Z528400] |
| BBGS | Plant & Machinery | PROCUREMENT OF 1 NO SCREW COMPRESSOR FOR AC PLANT OF UNIT 1&2[2Z530600] |
| BBGS | Plant & Machinery | 1.1 kV CBL, VVFD & COOLING FANS,MODBUS DRIVER, I/A FUNCTION BLOCK[2Z531600] |
| BBGS | Plant & Machinery | 2 NOS OIL CONDITIONING MACHINE (LVDH) [2Z533200] |
| BBGS | Plant & Machinery | SPARES FOR VIBRATION MONITORING SYSTEM FOR UNIT 1 & UNIT 2 TURBINE[2Z5294] |
| BBGS | Plant & Machinery | PVC FILM WITH UV STABILISED BLACK SHEET WITH GLUE POWDER&SOLVENT[2Z5359] |
| BBGS | Plant & Machinery | 1 NO. JCB ROBOT SKID STEER LOADER [2Z5231] |
| BBGS | Plant & Machinery | CONDENSATE EXTRACTION PUMP [2Z508300] |
| BBGS | Plant & Machinery | ELECTROMAGNETIC SEPERATOR FOR CONVEYOR 1A [2Z5225] |
| BBGS | Plant & Machinery | STATIONERY CRANE MOUNTED ROCK BREAKING SYSTEM FOR WAGON TIPPLER [2Z5214] |
| BBGS | Plant & Machinery | D.M. Plant |
| BBGS | Plant & Machinery | Ash Handling Plant - Fly Ash System, Air Compressor, Instrument Air |
| BBGS | Plant & Machinery | PROC, INSTL OF ELECTRONIC BELT WIEGHERS ON COAL CONVEYORS 8A & 8B [2Z5194] |

| Location | Asset Type | Description |
|----------|-------------------|---|
| BBGS | Plant & Machinery | Unitary Air Filtration Units - Fans with Drive [BHEL] |
| BBGS | Plant & Machinery | ILLUMINATION SYSTEM [2Z5122] |
| BBGS | Plant & Machinery | Air Compressors incl spares |
| BBGS | Plant & Machinery | Steam-generator |
| BBGS | Plant & Machinery | Generator Transformer |
| BBGS | Plant & Machinery | Generator Transformer |
| BBGS | Plant & Machinery | Mobile storage materials handling equipment - vertical caroused conveyory |
| BBGS | Plant & Machinery | Turbine House Cranes - 2 Nos. E.O.T. Cranes |
| BBGS | Plant & Machinery | D.M. Plant |
| BBGS | Plant & Machinery | Ash Handling Plant - Bottom Ash Handling System |
| BBGS | Plant & Machinery | Coal Handling Plant - Facilities for Track Hopper |
| BBGS | Plant & Machinery | Spares [BHEL] |
| BBGS | Plant & Machinery | Spares [BHEL] |
| BBGS | Plant & Machinery | Turbo-generator incl Erection of T.G. sets and auxiliaries |
| BBGS | Plant & Machinery | Intake Pumps & Drives |
| BBGS | Plant & Machinery | Intake Pumps & Drives |
| BBGS | Plant & Machinery | Raw Water Treatment Plant M.S,Pipes for C.W.System |
| BBGS | Plant & Machinery | Circulating Water Treatment Plant |
| BBGS | Plant & Machinery | Cooling Tower - Drive Assembly with Shaft & Motor [BHEL] |
| BBGS | Plant & Machinery | Raw Water Treatment Plant |
| BBGS | Plant & Machinery | Sump pumps & drives |
| BBGS | Plant & Machinery | GROUND WATER RE-CHURNING & RAIN WATER HARVESTING [2Z5150] |
| BBGS | Plant & Machinery | Elevators |
| BBGS | Plant & Machinery | Diesel Generator Plant |
| BBGS | Plant & Machinery | Transformer Oil purification system [2Z505600] |
| BBGS | Plant & Machinery | ANALOGICAL METER READING INSTRUMENT,100GSM MODEM, SOFTWARE [2B1012] |
| BBGS | Plant & Machinery | Lightning Arrestors for Budge Budge Intermediate Station |
| BBGS | Plant & Machinery | Testing Equipment |
| BBGS | Plant & Machinery | Illumination system in Auxiliary Bldg. |
| BBGS | Plant & Machinery | Air Conditioning Plant |
| BBGS | Plant & Machinery | Analytical Instrument SWAS Panel |
| BBGS | Plant & Machinery | Analytical Instrument SWAS Panel |
| BBGS | Plant & Machinery | Analytical Instrument SWAS Panel |
| BBGS | Plant & Machinery | Chequered plate coverings over cable trench, floorings, handrils [2N0393] |
| BBGS | Plant & Machinery | Distributed Control System |
| BBGS | Plant & Machinery | 132 kV Switchyard - Cable Trays, cable laying, grounding |

| Location | Asset Type | Description |
|----------|-------------------|--|
| BBGS | Plant & Machinery | 145kV SF6 Circuit Breakers - Supply |
| BBGS | Plant & Machinery | 132 kV Outdoor type SF6 Circuit Breakers |
| BBGS | Plant & Machinery | Distance Protection Relays |
| BBGS | Plant & Machinery | 132kV Outdoor Post Type Inductive Transformer - Supply |
| BBGS | Plant & Machinery | 132 kV Switchyard - Cable Trays, cable laying, grounding |
| BBGS | Plant & Machinery | 132 kV Switchyard - Cable Trays, cable laying, grounding |
| BBGS | Plant & Machinery | TDM/TDMA Microwave communication |
| BBGS | Plant & Machinery | Cable Communication/Scada Network/Optical Fibre |
| BBGS | Plant & Machinery | Cable Communication/Scada Network/Optical Fibre |
| BBGS | Plant & Machinery | Plant Intercommunication - Intercom/Site Telephone/Plant Telephone |
| BBGS | Plant & Machinery | Cable Communication/Scada Network/Optical Fibre |
| BBGS | Plant & Machinery | Transducers for Scada |
| BBGS | Plant & Machinery | 1 NO 120 TR NOMINAL CAPACITY WATER COOLED SCREW CHILLING PACKAGE[2Z530300] |
| BBGS | Plant & Machinery | TRIP BLOCK ASSEMBLY [2Z529100] |
| BBGS | Plant & Machinery | PORTABLE SUMP PUMP [2Z531600] |
| BBGS | Plant & Machinery | ROCK BREAKERS AT WAGON TIPPLER [2Z4187] |
| BBGS | Plant & Machinery | HEAVY DUTY COAL CONVEYOR BELTS FOR BC101A, BC1A/1B, BC2A/2B[2Z5349] |
| BBGS | Plant & Machinery | PROCUREMENT & INSTALLATION OF LT VFD FOR GSCVEF FANS&LP DRIP PUMPS[2Z5356] |
| BBGS | Plant & Machinery | BUNKER LEVEL INDICATORS FOR UNIT #1 [2Z5205] |
| BBGS | Plant & Machinery | Electricals & Instruments [BHEL] |
| BBGS | Plant & Machinery | Coal Handling Plant |
| BBGS | Plant & Machinery | Steam-generator incl 6 Nos. Guillotine Dampers for Boiler of Unit 1 |
| BBGS | Plant & Machinery | Ash Conveying pipes and Water pipes with Fittings [BHEL] |
| BBGS | Plant & Machinery | Coal Handling Plant |
| BBGS | Plant & Machinery | Steam-generator incl 6 Nos. Guillotine Dampers for Boiler of Unit 1 |
| BBGS | Plant & Machinery | Coal Handling Plant incl Conveyor Belt |
| BBGS | Plant & Machinery | Augmentation of Ash/Coal Handling [2B1017] |
| BBGS | Plant & Machinery | Roof Extraction Units [BHEL] |
| BBGS | Plant & Machinery | AC System for ESP Building - Package AC Units [BHEL] |
| BBGS | Plant & Machinery | DE Systems [BHEL] |
| BBGS | Plant & Machinery | BMS UPGRADATION AT UNIT #1 [2Z5147] |
| BBGS | Plant & Machinery | Chain mineral plant |
| BBGS | Plant & Machinery | Rationalisation of 20 KV System |
| BBGS | Plant & Machinery | Distributed Control System |
| BBGS | Plant & Machinery | D.M. Plant |

| Location | Asset Type | Description |
|----------|-------------------|---|
| BBGS | Plant & Machinery | D.M. Plant |
| BBGS | Plant & Machinery | D.M. Plant |
| BBGS | Plant & Machinery | Fuel Oil Handling System incl Barge unloading system |
| BBGS | Plant & Machinery | Ash Handling Plant, Pipe supports, Compressor, Instrument Air |
| BBGS | Plant & Machinery | Coal Handling Plant |
| BBGS | Plant & Machinery | LP Heater & Dr. Cooler [BHEL] |
| BBGS | Plant & Machinery | Turbo-generator sets and auxiliaries |
| BBGS | Plant & Machinery | Turbo-generator sets and auxiliaries |
| BBGS | Plant & Machinery | Auxiliary C.W. Pumps & Drives |
| BBGS | Plant & Machinery | Large diameter pipes & miscellaneous steel tanks |
| BBGS | Plant & Machinery | Effluent Treatment Plant |
| BBGS | Plant & Machinery | Water Spray |
| BBGS | Plant & Machinery | Miscellaneous Test Equipment |
| BBGS | Plant & Machinery | Misc. Laboratory Equipment |
| BBGS | Plant & Machinery | 2 Nos. E.O.T. Cranes |
| BBGS | Plant & Machinery | 220 V, 200 AH Station Battery |
| BBGS | Plant & Machinery | 6.6 kV Switchgear |
| BBGS | Plant & Machinery | 220kV switch yard (incl spares) |
| BBGS | Plant & Machinery | Generator busduct - Supply |
| BBGS | Plant & Machinery | 415 V Motor Control Centre and distribution board - Erection |
| BBGS | Plant & Machinery | Local Control Panels |
| BBGS | Plant & Machinery | Local Control Panels incl power and control cables |
| BBGS | Plant & Machinery | Distributed Control System |
| BBGS | Plant & Machinery | Distributed Control System |
| BBGS | Plant & Machinery | Distance Protection Relays |
| BBGS | Plant & Machinery | 132 kV outdoor Post-type current transformer |
| BBGS | Plant & Machinery | 132 kV Post-type outdoor voltage transformer - Erection |
| BBGS | Plant & Machinery | 132 kV Isolators with accessories |
| BBGS | Plant & Machinery | 145kV SF6 Circuit Breakers - Erection |
| BBGS | Plant & Machinery | 132 kV outdoor Post-type current transformer - Erection |
| BBGS | Plant & Machinery | 132 kV Switchyard - Cable Trays, cable laying, grounding |
| BBGS | Plant & Machinery | L.T. Transformers (dry type) 24 Volt Battery Charger |
| BBGS | Plant & Machinery | Cable Communication/Scada Network/Optical Fibre |
| BBGS | Plant & Machinery | Software for Scada |
| BBGS | Plant & Machinery | INSTAL ENERGY CHAIN SYSTEM FOR TIPPER TROLLEY 1B,3B & 2A,SAC [2Z5256] |
| BBGS | Plant & Machinery | HP PUMP OF BOTTOM ASH RECIRCULATION SYSTEM [2Z527600] |

| Location | Asset Type | Description |
|----------|-------------------|---|
| BBGS | Plant & Machinery | LP BLADE VIBRATION MONITORING SYSTEM (BVMS) AT BBGS U#3 TURBINE[2Z534100] |
| BBGS | Plant & Machinery | MAJOR SPARES FOR OVERHAULING OF ABB MAKE 6.6 KV CIRCUIT BREAKER[2Z5355] |
| BBGS | Plant & Machinery | 1 NO. HYDRAULIC EXCAVATOR CUM LOADER [2Z5230] |
| BBGS | Plant & Machinery | Conveyor System with Drives painting and Accessories [BHEL] |
| BBGS | Plant & Machinery | ELECTROSTATIC LIQUID CLEANERS FOR COAL MILL GEAR BOXES, WAGON TIPPLERS |
| BBGS | Plant & Machinery | Steam-generator |
| BBGS | Plant & Machinery | Fire Protection System |
| BBGS | Plant & Machinery | Fire Protection System |
| BBGS | Plant & Machinery | Electricals [BHEL] |
| BBGS | Plant & Machinery | Power Cycle Piping & valves |
| BBGS | Plant & Machinery | Plant Illumination |
| BBGS | Plant & Machinery | Butterfly valves |
| BBGS | Plant & Machinery | MECHANISED OPEN DRAIN DE-SILTING MACHINE FOR OPEN DRAINS AT BBGS [2Z5201] |
| BBGS | Plant & Machinery | AUGMENTATION OF ELECTRICAL HOISTS AT COAL HANDLING PLANT [2Z5153] |
| BBGS | Plant & Machinery | OTHER MECHANICAL SPARES [BHEL] |
| BBGS | Plant & Machinery | Air Piping and Cooling Water Piping [BHEL] |
| BBGS | Plant & Machinery | Air Receiver [BHEL] |
| BBGS | Plant & Machinery | Pumps with drives [BHEL] |
| BBGS | Plant & Machinery | Stacker Reclaimer [BHEL] |
| BBGS | Plant & Machinery | UCR ANNUNCIATION SYSTEM UPGRADATION AT UNIT #1 [2Z5149] |
| BBGS | Plant & Machinery | PROCUREMENT OF ONE NO. INLINE MAGNETIC SEPERATOR FOR CONVEYOR 3B [2Z5111] |
| BBGS | Plant & Machinery | TRANSFORMER OIL PURIFICATION SYSTEM [2Z5056] |
| BBGS | Plant & Machinery | Miscellaneous Hoists |
| BBGS | Plant & Machinery | L.P. Valves & Specialities |
| BBGS | Plant & Machinery | Cooling Tower Package |
| BBGS | Plant & Machinery | Coal Handling Plant incl Conveyor Belt |
| BBGS | Plant & Machinery | Coal Handling Plant incl Conveyor Belt |
| BBGS | Plant & Machinery | Coal Handling Plant incl Conveyor Belt |
| BBGS | Plant & Machinery | Steam-generator |
| BBGS | Plant & Machinery | Coal Handling Plant |
| BBGS | Plant & Machinery | Power Cycle Piping & valves |
| BBGS | Plant & Machinery | Steam-generator incl 6 Nos. Guillotine Dampers for Boiler of Unit 1 |
| BBGS | Plant & Machinery | TURBO GENERATOR LUB OIL CONDITIONING SYSTEM [2Z5164] |

| Location | Asset Type | Description |
|----------|-------------------|---|
| BBGS | Plant & Machinery | Raw Water Treatment Plant |
| BBGS | Plant & Machinery | Miscellaneous Pumps & Drives |
| BBGS | Plant & Machinery | Circulating Water Treatment Plant |
| BBGS | Plant & Machinery | Auxiliary C.W. Pumps & Drives |
| BBGS | Plant & Machinery | Travelling Water Screen |
| BBGS | Plant & Machinery | PERFORMANCE IMPROVEMENT OF COOLING TOWER [2Z5058] |
| BBGS | Plant & Machinery | GROUND WATER RE-CHURNING & RAIN WATER HARVESTING [2Z5150] |
| BBGS | Plant & Machinery | Travelling Water Screen |
| BBGS | Plant & Machinery | Steam-generator incl 6 Nos. Guillotine Dampers for Boiler of Unit 1 |
| BBGS | Plant & Machinery | Testing Equipment |
| BBGS | Plant & Machinery | Air Conditioning Plant |
| BBGS | Plant & Machinery | INSTALLATION OF A 40 TONNE TRAILER WEIGH BRIDGE [2N041500] |
| BBGS | Plant & Machinery | 220 V, 200 AH Station Battery |
| BBGS | Plant & Machinery | 220 V, 200 AH Station Battery |
| BBGS | Plant & Machinery | 160MVA (Areva make) Transformer - ICT 2 220KV SW YARD |
| BBGS | Plant & Machinery | Analytical Instrument SWAS Panel |
| BBGS | Plant & Machinery | Distributed Control System |
| BBGS | Plant & Machinery | Local Control Panels |
| BBGS | Plant & Machinery | Local Control Panels |
| BBGS | Plant & Machinery | Distributed Control System |
| BBGS | Plant & Machinery | 132 kV Switchyard - 132 kV Circuit Breakers & Instrument Transformers |
| BBGS | Plant & Machinery | 132 kV Post-type outdoor voltage transformer - Supply |
| BBGS | Plant & Machinery | 132 kV Isolators with accessories for intermediate station |
| BBGS | Plant & Machinery | 132 kV Switchyard - Control Desk Relay Panel, Bus zonal panel |
| BBGS | Plant & Machinery | 132 kV Relay/Control/Indication Panels |
| BBGS | Plant & Machinery | 132 kV outdoor Post-type current transformer |
| BBGS | Plant & Machinery | 132 kV Isolators with accessories for intermediate station |
| BBGS | Plant & Machinery | Relay/Control/Indication Panel - Erection |
| BBGS | Plant & Machinery | Control Desk Relay Panel, Bus zonal panel for 132 kV Switchyard |
| BBGS | Plant & Machinery | 132 kV Switchyard - steel structure & foundation |
| BBGS | Plant & Machinery | 48 Volt Battery Charger |
| BBGS | Plant & Machinery | L.T. Transformers (dry type) 24 Volt Battery |
| BBGS | Plant & Machinery | Installation of optical fibre communication system |
| BBGS | Plant & Machinery | Plant Intercommunication - Site Telephone facilities/Plant Telephone |
| BBGS | Plant & Machinery | Installation of SCADA System |
| BBGS | Plant & Machinery | Portable VHF Trans-receivers & accessories |
| BBGS | Plant & Machinery | Multiplying Relays, Transducers for SCADA |

| Location | Asset Type | Description |
|----------|-------------------|--|
| BBGS | Plant & Machinery | 3 NOS FERROCARE ELECTROSTATIC LIQUID CLEANER MACHINE [2Z529900] |
| BBGS | Plant & Machinery | 01SET ZIRCONIA BASED OXYGEN ANALYSER WITH ACCESSORIES[2Z530000] |
| BBGS | Plant & Machinery | DCS UPGRADATION AT UNIT #1 [2Z5146] |
| BBGS | Plant & Machinery | Ash Handling Plant - Fly Ash System, Air Compressor, Instrument Air |
| BBGS | Plant & Machinery | Fuel Oil Handling System incl Barge unloading system |
| BBGS | Plant & Machinery | Ash Handling Plant - Bottom Ash |
| BBGS | Plant & Machinery | Air Conditioning System for Main Control Room - Air Handling Unit [BHEL] |
| BBGS | Plant & Machinery | Cost of BBGS Tubes |
| BBGS | Plant & Machinery | Flammage Protection Unit |
| BBGS | Plant & Machinery | Miscellaneous Cranes |
| BBGS | Plant & Machinery | Ash Handling Plant - Fly Ash System, Air Compressor, Instrument Air |
| BBGS | Plant & Machinery | Effluent Treatment Plant |
| BBGS | Plant & Machinery | Rubber Expansion joints |
| BBGS | Plant & Machinery | L.P. Valves & Specialities |
| BBGS | Plant & Machinery | Fuel Oil Handling System incl Barge unloading system |
| BBGS | Plant & Machinery | Ash Handling Plant - Bottom Ash Handling System |
| BBGS | Plant & Machinery | Ash Handling Plant - Bottom Ash Handling System |
| BBGS | Plant & Machinery | Coal Handling Plant |
| BBGS | Plant & Machinery | Turbo-generator incl Erection of T.G. sets and auxiliaries |
| BBGS | Plant & Machinery | Travelling Water Screen |
| BBGS | Plant & Machinery | Large dia piping and tanks |
| BBGS | Plant & Machinery | Circulating Water Treatment Plant |
| BBGS | Plant & Machinery | Raw Water Treatment Plant M.S,Pipes for C.W.System |
| BBGS | Plant & Machinery | Large diameter pipes & miscellaneous steel tanks |
| BBGS | Plant & Machinery | PROCUREMENT OF CARBON SHAFT FOR COOLING TOWER FANS [2Z5224] |
| BBGS | Plant & Machinery | Raw Water Treatment Plant M.S,Pipes for C.W.System |
| BBGS | Plant & Machinery | CAPACITY AUGMENTATION OF ZERO EFFLUENT SYSTEM [2Z509200] |
| BBGS | Plant & Machinery | Miscellaneous cranes |
| BBGS | Plant & Machinery | Fire Extinguisher |
| BBGS | Plant & Machinery | Testing Equipment |
| BBGS | Plant & Machinery | Pumps [BHEL] |
| BBGS | Plant & Machinery | Unit Transformers - Supply |
| BBGS | Plant & Machinery | Electrical Control Boards & Relay Panel |
| BBGS | Plant & Machinery | Distributed Control System |
| BBGS | Plant & Machinery | 132 kV Isolators with accessories |
| BBGS | Plant & Machinery | Relay/Control/Indication Panel |
| BBGS | Plant & Machinery | 132 kV Switchyard - Steel structures/Circuit Breakers/Instrument Transf |

| Location | Asset Type | Description |
|----------|-------------------|---|
| BBGS | Plant & Machinery | Insulators |
| BBGS | Plant & Machinery | Hardwares |
| BBGS | Plant & Machinery | 132kV Outdoor Transformers |
| BBGS | Plant & Machinery | 132kV Outdoor Transformers |
| BBGS | Plant & Machinery | 132 kV Isolators with accessories |
| BBGS | Plant & Machinery | 132 kV Isolators with accessories for intermediate station - Supply |
| BBGS | Plant & Machinery | Relay/Control/Indication Panel |
| BBGS | Plant & Machinery | 132 kV Switchyard - Cable Trays, cable laying, grounding |
| BBGS | Plant & Machinery | L.T. Transformers (dry type) Battery |
| BBGS | Plant & Machinery | Installation of SCADA system |
| BBGS | Plant & Machinery | Channel Rack for Microwave |
| BBGS | Plant & Machinery | Recorder panels |
| BBGS | Plant & Machinery | Cable Communication/Scada Network/Optical Fibre |
| BBGS | Plant & Machinery | Transducers for Scada |
| BBGS | Plant & Machinery | 600 NO CASSETT BAFFLE, 1051 NOS PROTECTION GUARDS & 12 NO CLAMPS [2Z528000] |
| BBGS | Plant & Machinery | AIR MONITORING SYSTEM[2Z5311] |
| BBGS | Plant & Machinery | 1 NO ALSTOM MAKE TURBINE OVERSPEED TRIP FOR # U 2 TURBINE AT BBGS[2Z5343] |
| BBGS | Plant & Machinery | AC System for Main Control Room - Water Chilling Unit & cooling Towers |
| BBGS | Plant & Machinery | STATIONERY CRANE MOUNTED ROCK BREAKING SYSTEM FOR WAGON TIPPLER [2Z5214] |
| BBGS | Plant & Machinery | Coal Handling Plant |
| BBGS | Plant & Machinery | Fuel Oil Handling System, barge unloading system |
| BBGS | Plant & Machinery | 2 nos. electromagnetic seperators over conveyors 4A/ 4B [2Z5013] |
| BBGS | Plant & Machinery | Power Cycle Piping & valves |
| BBGS | Plant & Machinery | UPGRADATION OF BMS IN UNIT # 2 [2Z5174] |
| BBGS | Plant & Machinery | Air Compressors incl spares |
| BBGS | Plant & Machinery | Coal Handling Plant incl Conveyor Belt |
| BBGS | Plant & Machinery | Steam-generator |
| BBGS | Plant & Machinery | Chemical Feed System |
| BBGS | Plant & Machinery | Air Compressors |
| BBGS | Plant & Machinery | Ash Handling Plant - Bottom Ash Handling System |
| BBGS | Plant & Machinery | Coal Handling Plant - Wagon Tippler |
| BBGS | Plant & Machinery | Generator [BHEL] |
| BBGS | Plant & Machinery | Dampers & Gates [BHEL] |
| BBGS | Plant & Machinery | Turbo-generator sets and auxiliaries |
| BBGS | Plant & Machinery | Turbo-generator sets and auxiliaries |

| Location | Asset Type | Description |
|----------|-------------------|---|
| BBGS | Plant & Machinery | Intake Pumps & Drives |
| BBGS | Plant & Machinery | Intake Pumps & Drives |
| BBGS | Plant & Machinery | Circulating Water Treatment Plant |
| BBGS | Plant & Machinery | Circulating Water Treatment Plant |
| BBGS | Plant & Machinery | 220 V, 200 AH Battery Charger |
| BBGS | Plant & Machinery | Miscellaneous Pumps & Drives |
| BBGS | Plant & Machinery | 4 sets 48 V Battery with charger for TRS, Batteries |
| BBGS | Plant & Machinery | Air Conditioning Plant |
| BBGS | Plant & Machinery | Electrical Hoist |
| BBGS | Plant & Machinery | Testing Equipment |
| BBGS | Plant & Machinery | TEST BENCH FOR DCS COMPONENT AND MODIFIED NODEBUS CONNECTOR [2Z5069] |
| BBGS | Plant & Machinery | Analytical Instrument SWAS Panel |
| BBGS | Plant & Machinery | Field Instrumentation |
| BBGS | Plant & Machinery | Field Instrumentation |
| BBGS | Plant & Machinery | Generator busduct - Erection |
| BBGS | Plant & Machinery | Distributed Control System |
| BBGS | Plant & Machinery | Local Control Panels incl power and control cables |
| BBGS | Plant & Machinery | Connector |
| BBGS | Plant & Machinery | 132 kV Relay/Control/Indication Panels |
| BBGS | Plant & Machinery | 132 kV Switchyard - Cable Trays, cable laying, grounding |
| BBGS | Plant & Machinery | 132 kV Switchyard - Cable Trays, cable laying, grounding |
| BBGS | Plant & Machinery | 132 kV Switchyard - Cable Trays, cable laying, grounding |
| BBGS | Plant & Machinery | 132 kV Outdoor type SF6 Circuit Breakers |
| BBGS | Plant & Machinery | 132 kV Switchyard - Cable Trays, cable laying, grounding |
| BBGS | Plant & Machinery | Installation of optical fibre communication system |
| BBGS | Plant & Machinery | Cable Communication/Scada Network/Optical Fibre |
| BBGS | Plant & Machinery | Batteries for Scada |
| BBGS | Plant & Machinery | Voltage Stabiliser for Scada |
| BBGS | Plant & Machinery | Recorder panels |
| BBGS | Plant & Machinery | Plant Intercommunication - Intercom/Site Telephone/Plant Telephone |
| BBGS | Plant & Machinery | Panels for Optical Fibre Equipments |
| BBGS | Plant & Machinery | Multiplying Relays, Transducers for SCADA |
| BBGS | Plant & Machinery | AUGMENTATION OF LP BLADES OF UNIT-2 BY MODIFIED LASER HARDENED BLADES[2Z5253] |
| BBGS | Plant & Machinery | 1 SET PLC SYSTEM [2Z5255] |
| BBGS | Plant & Machinery | ERECTION & COMMISSIONING OF SCANNER AIR FAN [2Z528800] |
| BBGS | Plant & Machinery | FLY ASH & DM PLANT PLC WORKSTATION UPGRADATION [2Z5189] |

| Location | Asset Type | Description |
|----------|-------------------|---|
| BBGS | Plant & Machinery | FORT GLOSTER D/S- AIR MONITORING SYSTEM[2Z5311] |
| BBGS | Plant & Machinery | 1LOT GEAR OPTIMISATION OF VOITH TURBO MAKE HYDRAULIC COUPLING[2Z5339] |
| BBGS | Plant & Machinery | INTEGRATION OF PC BASED REMOTE TERMINALS FOR VIEWING REALTIME SCADA[2Z7087] |
| BBGS | Plant & Machinery | 132 KV CURRENT TRANSFORMER [2Z5421] |
| BBGS | Plant & Machinery | PAINTING OF STRUCTURES (AT UNIT # 3 COOLING TOWER AREA)[2Z5399] |
| BBGS | Plant & Machinery | UPGRADATION OF RVDT'S OF UNIT 1 & 2 GOVERNER VALVES - 5 NOS[2Z5401] |
| BBGS | Plant & Machinery | 1 NO. HYDRA BULL DOZER ENGINE [2Z5419] |
| BBGS | Plant & Machinery | HELIMAX BEVEL HELICAL GEAR BOX [2Z5398] |
| BBGS | Plant & Machinery | PAINTING OF BOILER STRUCTURE AND OTHER AREA WITH EPOXY PAINTS [2Z5372] |
| BBGS | Plant & Machinery | CERAMIC COATED PF STRAIGHT PIPES FOR CAOL MILL [2Z5386] |
| BBGS | Plant & Machinery | HYDRAULIC STATIONERY MOUNTED BOOM CRANE TO ATTACH ROCK BREAKER[2Z5409] |
| BBGS | Plant & Machinery | 5 MT 13 M SPAN DOUBLE GIRDER TROLLEY TYPE TWIN DRIVE EOT CRANE [2Z5298] |
| BBGS | Plant & Machinery | UPGRADATION of UNIT2PF PIPES WITH CERAMIC LINED PIPES FOR COAL MILL[2Z5418] |
| BBGS | Plant & Machinery | JEHEL MAKE HYDRAULICALLY OPERATED STONE GRABBER [2Z5298] |
| BBGS | Plant & Machinery | HYDRAULICALLY OPERATED STATIONARY MOUNTED ARTICULATED BOOM CRANE [2Z5389] |
| BBGS | Plant & Machinery | ONLINE COAL CV MEASURING INSTRUMENT FOR ELEVATOR CONVEYORS [2Z5377] |
| BBGS | Plant & Machinery | INSTALLATION OF 132KV DISTURBANCE RECORDER[2Z5420] |
| BBGS | Plant & Machinery | EHG & AVR INTERFACE RACK UPGRADATION [2Z5396] |
| BBGS | Plant & Machinery | INSTALLATION OF ENERGY CHAIN SYSTEM FOR 1 NO RDM-4 [2Z5325] |
| BBGS | Plant & Machinery | PROCUREMENT OF MAJOR OVERHAULING SPARES FOR UNIT #2 TURBINE[2Z5410] |
| BBGS | Plant & Machinery | AIR HEATER GAS TUBES [2Z5432] |
| BBGS | Plant & Machinery | CAPACITY OF 8 PASSENGER LIFT OF 1 NO NEXTRA LIFT AT BBGS [2Z5336] |
| BBGS | Plant & Machinery | SPARES FOR OVERHAULING OF ABB MAKE 6.6 KV HPA SF6 CIRCUIT BREAKER [2Z5406] |
| BBGS | Plant & Machinery | VVFD FOR LT DRIVES, HFO PUMP, LDO PUMP & OTHER DEVICES[2Z5417] |
| BBGS | Plant & Machinery | RETUBING OF RECUPERATIVE AIR HEATER IN U# 1 & U# 2 AT BBGS [2Z5402] |
| BBGS | Plant & Machinery | LOW LEVEL CHLORIDE ANALYZER [2Z5384] |
| BBGS | Plant & Machinery | PROCUREMENT OF ONE BOILER FEED PUMP CARTRIDGE [2Z5348] |
| BBGS | Plant & Machinery | PROCUREMENT OF AUXILLARY CIRCUIT BREAKER POLE & CVT[2Z5425] |
| BBGS | Plant & Machinery | SUPPLY OF POSITIVE MATERIAL IDENTIFICATION INSTRUMENT [2Z5429] |

| Location | Asset Type | Description |
|----------|-------------------|---|
| BBGS | Plant & Machinery | INSTALLATION OF RO PLANT [2Z5391] |
| BBGS | Plant & Machinery | PROCUREMENT OF H2 SEAL RING ASSEMBLIES FOR UNIT #2 GENERATOR[2Z5407] |
| BBGS | Plant & Machinery | EQUIPMENT FOR HYDRAULIC MILL REJECT CONVEYING SYSTEM FOR COAL MILL [2Z5390] |
| BBGS | Plant & Machinery | HP-LP BYPASS HYDRAULIC COMPONENTS FOR UNIT 2 [2Z5414] |
| BBGS | Plant & Machinery | 1 NO. 8 TON HYDRAULIC ESCORT CRANE[2Z5419] |
| BBGS | Plant & Machinery | BHEL MAKE VERTICALLY MOUNTED HT 290 KW 6.6 KV ACW PUMP [2Z5385] |
| BBGS | Plant & Machinery | MECHANISED INDUSTRIAL VACUUM CLEANING SYSTEM FOR COAL DUST [2Z5387] |
| BBGS | Plant & Machinery | PROCUREMENT OF CARBON SHAFT FOR COOLING TOWER FANS [2Z5361] |
| BBGS | Plant & Machinery | GOODWIN MK ELECTRICALLY OPRTD SUBMERSIBLE ABRASIVE RESISTNT PUMP [2Z5408] |
| BBGS | Plant & Machinery | NEW SET OF DRIFT ELIMINATOR AND FAN BLADE [2Z5422] |
| BBGS | Plant & Machinery | SUPPLY OF 40 NOS SCHNEIDER MAKE PM 5110-TRI- VECTOR ENERGY METER [2Z5326] |
| BBGS | Plant & Machinery | Superheaters Banks - Primary, Platen, Final |
| BBGS | Plant & Machinery | Air Washer Sytem |
| BBGS | Plant & Machinery | Vibrating Feeders |
| BBGS | Plant & Machinery | Boiler feed Pumps |
| BBGS | Plant & Machinery | REHEATERS- HORIZONTAL & PENDANT BANK |
| BBGS | Plant & Machinery | Fire Water Systems - Fire Water Pump House,Pipe Work etc |
| BBGS | Plant & Machinery | FORCED FLOW SECTION BANK |
| BBGS | Plant & Machinery | Rotory Breakers including augmentation |
| BBGS | Plant & Machinery | DEWATERING PUMP & DEWATERING BIN |
| BBGS | Plant & Machinery | Cooling Tower Upgradation work |
| BBGS | Plant & Machinery | UNDERGROUND CABLE RACKS |
| BBGS | Plant & Machinery | BACK PASS ELEMENTS Augmentation |
| BBGS | Plant & Machinery | AIR HEATER |
| BBGS | Plant & Machinery | BOILER TUBES |
| BBGS | Plant & Machinery | 2nd set surge & settling tank of bottom and handling systems |
| BBGS | Plant & Machinery | DRINKING WATER SYSTEM |
| BBGS | Plant & Machinery | LT MOTORS |
| BBGS | Plant & Machinery | LT BREAKERS |
| BBGS | Plant & Machinery | CONVEYING COMPRESSOR |
| BBGS | Plant & Machinery | STEAM CHEST VALVES & RELAYS |
| BBGS | Plant & Machinery | CHP system - electrical hoists, track hopper, upgradations |
| BBGS | Plant & Machinery | ESP |

| Location | Asset Type | Description |
|----------|-------------------|--|
| BBGS | Plant & Machinery | Ducting including upgradation |
| BBGS | Plant & Machinery | BULL DOZER |
| BBGS | Plant & Machinery | HP & IP SEALS FOR TURBINE |
| BBGS | Plant & Machinery | CW Pumps, ACW Pumps & Accessories [BHEL] |
| BBGS | Plant & Machinery | GENERATOR ROTOR |
| BBGS | Plant & Machinery | Cooling Water Heat Exchanger |
| BBGS | Plant & Machinery | BFP, CEP & accessories [BHEL] |
| BBGS | Plant & Machinery | Burner Management System |
| BBGS | Plant & Machinery | GOVERNOR VALVE RELAY |
| BBGS | Railway Siding | RAILWAY SIDING including Yard infrastructure, tripler etc. |
| BBGS | Station Cables | Station Cables |
| BBGS | Station Cables | Station Cables |
| BBGS | Equipment | 1 NO. 1.5 TON WINDOW AIR-CONDITIONER[PG2020] |
| BBGS | Equipment | 5 NOS. AQUAGUARD HI FLO [PG3016] |
| BBGS | Equipment | 1 AQUAGUARD COOLER CUM WATER PURIFIER [PG3017] |
| BBGS | Equipment | 2 NO. PC, WITH LG 19" LED MONITOR & MS OFFICE 2013[PG6020] |
| BBGS | Equipment | 2 NO.TVS MPS DOT MATRIX PRINTER [PG1023] |
| BBGS | Equipment | 4 NOS.RALLIWOLF MAKE HEAVY DUTY ELECTRIC BLOWER [PG001200] |
| BBGS | Equipment | 325 Nos. Safety Helmets model-Fusion 6000L [2P705200] |
| BBGS | Equipment | 1 NO.YOKOGAWA MAKE DIGITAL CLAMP-ON-METER [PG000800] |
| BBGS | Equipment | 1 NO. CANON PLAIN PAPER FAX MACHINE MODEL:L140[PG2013] |
| BBGS | Equipment | DIGITAL COPIER CUM PRINTER & SCANNER WITH NETWORK CONNECTIVITY[2Z5242] |
| BBGS | Equipment | HP1180 INKJET PRINTER, [2P603916] |
| BBGS | Equipment | 1 NO HP PC,1 NO WIN 7 PROF 50 MTRS. CAT 5 CABLE WITH CONNECTOR [2Z5255] |
| BBGS | Equipment | 4 NO. BAJAJ MAKE PEDESTAL FANS, 10 NOS. HAVELLS MAKE EXHAUST FANS [PG3022] |
| BBGS | Equipment | 1 NO. CANON MAKE DIGITAL CAMERA, MODEL NO. POWER SHOT. A-1200 [PG3023] |
| BBGS | Equipment | LG MAKE 350L, DOUBLE DOOR, FROST FREE REFRIGERATOR [PG3025] |
| BBGS | Equipment | 2 NO. 2 TR SPLIT AIR CONDITIONERS [PG5013] |
| BBGS | Equipment | 1 Digital Camera, ""Canon"" make Model S5 IS [PC808300] |
| BBGS | Equipment | 1 NO. WHITE BOARD WITH MAGNETIC DUSTER & 4 COLOURED MARKER PENS[PG2010] |
| BBGS | Equipment | 4 Nos.17" TFT Monitors (LG) [2P705316] |
| BBGS | Equipment | 1 NO. 40" LCD COLOUR TV MAKE SONY [PG3034] |
| BBGS | Equipment | 2 NO. HP MONO LASER PRINTER DUPLEX WITH NETWORK (MODEL-P1606DN) [PG3038] |

| Location | Asset Type | Description |
|----------|------------|---|
| BBGS | Equipment | 1 NO. 32" SAMSUNG LED TV[PG4024] |
| BBGS | Equipment | 1 (NTPL) 80KV MOTORISED OIL BDV TEST SET,1 (NTPL) PORTABLE CURRENT INJECTOR |
| BBGS | Equipment | CCD 3X ZOOM CAMERA WITH 4 CHANNEL VIDEO DVR, CABLES ETC.[PG2030] |
| BBGS | Equipment | 1 No.P4 PC, MS Win XP Prof, 1 HP LJ printer, 1 Webcam [2P705116] |
| BBGS | Equipment | HERO MAKE BICYCLES FOR SECURITY PERSONNEL[PG6007] |
| BBGS | Equipment | 1 NO.YOKOGAWA MAKE DIGITAL CLAMP-ON-METER [PG000900] |
| BBGS | Equipment | 1 NO.LG 26 LT. MICROVEN , 1 NO. JAIPAN MIXER GRINDER [PG001300] |
| BBGS | Equipment | COMPUTERS [2B1014] |
| BBGS | Equipment | PC + Dot Matrix printer for ERP implementation at BBGS [2M077800] |
| BBGS | Equipment | 10 NO. LG MAKE 2 TR SPLIT FOR EQUIPMENT ROOM & UPS ROOM[2Z5259] |
| BBGS | Equipment | 1 NO. 2 TON LG ROOM AIR CONDITIONER [PG4007] |
| BBGS | Equipment | 2 NO. HW SPLIT 2 TR AC [PG5021] |
| BBGS | Equipment | 1 NO. SUPREME MAKE TABLE DRILL MACHINE[PG2009] |
| BBGS | Equipment | 5.5TR AIR COOLED DUCTABLE SPLIT UNIT + 2 UPS , SWAS ROOM, [2B1022] |
| BBGS | Equipment | 1 NO. HP MONO LASER PRINTER DUPLEX WITH NETWORK (MODEL-P1606DN) [PG3039] |
| BBGS | Equipment | SPLIT AC 2 TR, WINDOW AC 1.5 TR, 2.5 TR DUCT AC[2Z5371] |
| BBGS | Equipment | 1 NTPL make Current Injector for Calibration of Current Transducer [PG0010] |
| BBGS | Equipment | 4 NOS. TVS MAKE 80 COLUMN DOT MATRIX PRINTER PRO X900 [PG901916] |
| BBGS | Equipment | 1 NO. WINDOW AIR CONDITIONER 1.5 TR [PG4055] |
| BBGS | Equipment | 4 NOS. 21.5"LED MONITOR HP LL649AA [2Z529400] |
| BBGS | Equipment | WINDOW TYPE AIR CONDITIONER MACHINE (1.5TR) -2 STAR[PG6013] |
| BBGS | Equipment | Cost of HP Colour Net Work Laser Jet 2600N [2P700317] |
| BBGS | Equipment | 1 NO.PC WITH WINDOWS 7, MS OFFICE 2007 [PG1029] |
| BBGS | Equipment | 1 NO CEILING MOUNTED LCD PROJCTR FOR BBGS TECHNICAL BLDG CONF ROOM[2Z5273] |
| BBGS | Equipment | 1 NO. DIGITAL CAMERA (PG3015) |
| BBGS | Equipment | 3 NOS. 2 TR SPLIT TYPE AC AT BBGS CLASS ROOM [2M1443] |
| BBGS | Equipment | 2 Nos. LG TFT Monitor Sl. No. 610NLM, J002939 , 610MLL G002888 [2P701600] |
| BBGS | Equipment | Windows XP Prof with media for above Laptop [2P704800] |
| BBGS | Equipment | PC + Dot Matrix printer for ERP implementation at BBGS [2M077800] |
| BBGS | Equipment | 2 No.Pilot Paper shredder machine [PG1008] |
| BBGS | Equipment | 1 NO. CARRIER MAKE 400 LTR DEEP FREEZEER MODEL GT400 [PG902100] |
| BBGS | Equipment | 1 NO. CANON MAKE POWER SHOT DIGITAL CAMERA[PG2012] |
| BBGS | Equipment | 2 NO.EUREKA FORBES VACUUM CLEANER[PG2005] |
| BBGS | Equipment | INSTLN OF CCTV AT CHP AREA & REMOTE OPERATION OF TRIPPER TROLLEY [2Z5271] |

| Location | Asset Type | Description |
|----------|------------|--|
| BBGS | Equipment | VOLTAS 2.0 TON 2 STAR SPLIT AC WITH STRUCTURE[2Z5311] |
| BBGS | Equipment | WATER PURIFIER [2B1014] |
| BBGS | Equipment | HP LASERJET PRINTER, [2P503816] |
| BBGS | Equipment | 1 NO. 2 TR WINDOW AC [PG5004] |
| BBGS | Equipment | 1 NO.KODAK DIGITAL CAMERA MODEL-C613 [PG802200] |
| BBGS | Equipment | 2 NOS HP SERVER WITH KB MOUSE COMBO, WIN 2012 & MS OFFICE [2Z531400] |
| BBGS | Equipment | SPLIT TYPE AIR CONDITIONER MACHINE (2TR) [PG6012] |
| BBGS | Equipment | 2 NO. PC, WITH LG 19" LED MONITOR & MS OFFICE 2013[PG6021] |
| BBGS | Equipment | OTHER OFF EQP. [2B1014] |
| BBGS | Equipment | 1 NO.HP COMPAQ PRESARIO LAPTOP [PC004300] - HRD-BBGS Plant Training Centre |
| BBGS | Equipment | 4 Nos.Aquagaurd Hi Flo Water Purifier [PG1005] |
| BBGS | Equipment | 2 NO. HW SPLIT 2 TR AC [PG5020] |
| BBGS | Equipment | 2 NOS. INTELLIGENT IP PTZ CAMERA & ACCESSORIES[2M1433] |
| BBGS | Equipment | 1 No.Toshiba Pro A-120 Laptop [2P704700] |
| BBGS | Equipment | 1 NO. 2 TR WINDOW AIR-CONDITIONER [PG3019] |
| BBGS | Equipment | 1 NO. 2 TR HIGHWALL SPLIT AIR-CONDITIONER OF LG MAKE [PG3028] |
| BBGS | Equipment | 1 NO 2 TR 2STAR WINDOW AIR CONDITIONER AT BBGS [PG5032] |
| BBGS | Equipment | 1.5 TR WINDOW TYPE AIR CONDITIONER[2Z5311] |
| BBGS | Equipment | CCTV CAMERAS FOR CCTV SURVEILLANCE SYSTEM AT BBGS |
| BBGS | Equipment | UPGRADE SENSOR FOR PORTABLE FLUE GAS ANALYSER [PG6025] |
| BBGS | Equipment | DELL INSPIRON LAPTOP (MODEL: 5559) WITH MS OFFICE 2016 [PG7012] |
| BBGS | Equipment | TESTO MAKE SO2 UPGRADE SENSOR FOR PORTABLE FLUE GAS ANALYSER [PG6026] |
| BBGS | Equipment | WINDOWS 8.1 PROFFESIONAL 64 BIT OEM [PG6022] |
| BBGS | Equipment | BIOMETRIC & RFID CARD READER AND DOOR SLAVE CONTROLLER [2M1743] |
| BBGS | Equipment | WINDOWS SERVER 2012 STANDARD OEM PACK WITH MEDIA[2M1743] |
| BBGS | Equipment | DIGITAL STROBOSCOPE WITH 5 DIGIT 10 MM HIGH RED LED DISPLAY [PG7015] |
| BBGS | Equipment | 1 HP & 1 WIN SERVER &CABLE,ANTIVIRUS,CISCO FIREWELL,SQL S/W[2Z5326] |
| BBGS | Equipment | 1 NO.TESTO MAKE COMPACT VANE ANEMOMETER WITH TELESCOPIC [PG5025] |
| BBGS | Equipment | WINDOW & SPLIT AIR CONDITIONER MACHINE [2Z5400] |
| BBGS | Equipment | 1 PC NETWORK VIDEO MANAGEMENT SOFTWARE & 24 PCS VIDEO ANALYTICS [2M1743] |
| BBGS | Equipment | FULLY AUTOMATIC ACCESS CONTROL SYSTEM [2M1743] |
| BBGS | Equipment | FIBRE OPTIC BOX CONVERTERS CAT 6 CABLE COPPER CABLE IBM SEVER [2M1743] |

| Location | Asset Type | Description |
|----------|----------------------|---|
| BBGS | Equipment | 1 NO.YOKOGAWA MAKE DIGITAL CLAMP ON METER[PG2007] |
| BBGS | Equipment | 1 NO.PORTABLE VIBRATION MONITORING METER WITH STANDARD ACCESSORIES[PG2035] |
| BBGS | Furniture & Fittings | Furniture & Fittings |
| BBGS | Software | IDCCAP FY14-15-BENTLEY NEVEDA VIBRATION MONITORING SYS SOFTWARE [2Z5294] |
| BBGS | Software | 1 S_WARE FOR SERVER, 3 NOS ADDL DIS LICENSE & 1 NO CITRIX S_WARE[2Z529400] |
| BBGS | Software | SOFTW FOR UPGRD OF PLC MOD AT S/S-6 & FOR NODE WITH FLEX I/O MOD[2Z5255] |
| BBGS | Software | IMPLEMENTATION OF (PADO) INCLUDING SOFTWARE[2Z531400] |
| BBGS | Software | VIRTUAL TRAINING SIMULATOR FOR 250 MW TURBO-ALTERNATOR SET FOR BBGS[2M1399] |
| BBGS | Software | 1 NO ADOBE PHOTOSHOP CS6[2M1473] |
| BBGS | Software | IMPLEMENTATION OF RELIABILITY CENTRED MNTC(RCM)[2Z531300] |
| BBGS | Software | SUPPLY OF 1 NO SCHNEIDER MAKE EMS SOFTWARE WITH DEVICE LICENSE [2Z5326] |
| BBGS | Software | DCS SOFTWARE UPGRADATION [2Z5395] |
| BBGS | Vehicle | PROCUREMENT OF ONE T-320 CRANE [2Z5251] |
| BBGS | Vehicle | ELECTRO-HYDRAULIC SCISSOR LIFT MOUNTED ON FOUR WHEELS[2Z5381] |
| BBGS | Vehicle | Buy back of leased assets from Orix :BEML Bulldozer Model: BD155 |
| BBGS | Vehicle | EOT CRANE AT TURBINE HOUSE |
| BBGS | Vehicle | BOBCAT SKID STEER LOADER CUM PICK AND CARRY VEHICLE (2Z5161) |
| BBGS | Vehicle | Escort Crane, Model C 8000 (2Z503200) |
| BBGS | Vehicle | 20 Ton Capacity Mobile Crane (2Z5060) |
| BBGS | Vehicle | BULLDOZER AT BBGS |
| BBGS | Vehicle | SKID STEER LOADER [2Z5369] |
| BBGS | Vehicle | PROCUREMENT OF ELECTRIC GOLF CART AND E-RICKSHAW [2Z5388] |
| SGS | Land | Land for Southern Generating Station and its all activities |
| SGS | Building | Boundary wall, Buildup Area: 1750MSqM |
| SGS | Building | Officer's quarter, Time office - 3 storied, Ht: 1M, Buildup Area: 1296 SqM |
| SGS | Building | Ash trap No. 3, Buildup Area: 155.52 SqM |
| SGS | Building | Bituminous Road - 7M wide, Buildup Area: 1224MSqM |
| SGS | Building | Ambulance shed, Buildup Area: 35.28 SqM |
| SGS | Building | Maintenance Contractor's office, Buildup Area: 131.04 SqM |
| SGS | Building | Bathing cubicle, Buildup Area: 34.56 SqM |
| SGS | Building | Pump house for D S system, Buildup Area: 23.04 SqM |
| SGS | Building | Discharge Seal Weir, Buildup Area: 140.4 SqM |

| Location | Asset Type | Description |
|----------|------------|---|
| SGS | Building | Permanent staff quarters - single storied, Buildup Area: 184.32SqM |
| SGS | Building | Toilet block, Buildup Area: 51.84 SqM (G16 38+44+62+176) |
| SGS | Building | Pump room, Buildup Area: 9 SqM |
| SGS | Building | Operator cum mazdoor change room, Buildup Area: 95.7 SqM |
| SGS | Building | Transformer room - 2 storied, Buildup Area: 601.92 SqM |
| SGS | Building | Latrine block, Buildup Area: 32.76 SqM |
| SGS | Building | Ash trap beside L D O storage tank, Buildup Area: 32.4 SqM |
| SGS | Building | DM Plant - 2 storied, Buildup Area: 623.76 SqM |
| SGS | Building | Security goomty, Buildup Area: 7.2 SqM |
| SGS | Building | Cycle stand, Buildup Area: 75.6 SqM |
| SGS | Building | Godown, Buildup Area: 207 SqM |
| SGS | Building | Security goomty, Buildup Area: 10.8 SqM |
| SGS | Building | DM Plant - 2 storied, Buildup Area: 623.76 SqM |
| SGS | Building | Administrative Building, Buildup Area: 14784 SqM |
| SGS | Building | Officer's quarters - 3 storied, Buildup Area: 1296 SqM (G16 118+131+200) |
| SGS | Building | F O unloading heater pump room, Buildup Area: 215.22 SqM |
| SGS | Building | Ash Silo - 2 Nos., Height: 2M, Buildup Area: 249.48 SqM |
| SGS | Building | Bulldozer shed, Buildup Area: 51.84 SqM |
| SGS | Building | Pump house for D S system, Buildup Area: 14.4 SqM |
| SGS | Building | REMODELLING OF WAGON TIPPLER UNLOADING AREA [223135] |
| SGS | Building | Jyoti Switch House, Buildup Area: 126.36 SqM |
| SGS | Building | Canteen - 2 storied, Buildup Area: 984 SqM |
| SGS | Building | Darwans quarter, staff rest room- 2 storied, Buildup Area: 217.08 SqM |
| SGS | Building | CW pump house with 11M deep chamber, Buildup Area: 285.336 SqM |
| SGS | Building | Dolphin, Buildup Area: 126.9 SqM |
| SGS | Building | EXTENSION OF EXISTING BELT AND CABLE STORAGE GODOWNS[223136] |
| SGS | Building | Turbine House, Buildup Area: 13916.95 SqM (G13 27 - 32 + 43 - 47) |
| SGS | Building | Darwans goomty, Buildup Area: 46.08 SqM |
| SGS | Building | Dewatering tank, Buildup Area: 1440 SqM |
| SGS | Building | Pump room, Buildup Area: 4 SqM |
| SGS | Building | Security goomty, Buildup Area: 17.28 SqM |
| SGS | Building | Store plus oil godown, Buildup Area: 900 SqM |
| SGS | Building | 25 Nos. contractors quarters, Buildup Area: 426.24 SqM |
| SGS | Building | Ash Tank No, 1, Buildup Area: 676.8 SqM |
| SGS | Building | Chimney |
| SGS | Building | Crusher House-OperatingLevel at 6.0M, 10.0M, 18.5M, 21.5M, Area: 1476.2 SqM |
| SGS | Building | Transformer room - 6 x 20 KV, Buildup Area: 144 SqM |

| Location | Asset Type | Description |
|----------|------------|--|
| SGS | Building | Contractor office, Buildup Area: 257.4 SqM |
| SGS | Building | Neutralising pit - 3M deep, Buildup Area: 85.86 SqM |
| SGS | Building | CMWSA water reservoir - 2 nos, Buildup Area: 9200 Lit. each |
| SGS | Building | Coal control room - 2 storied, Buildup Area: 451.44 SqM |
| SGS | Building | Bottom Ash tank, Buildup Area: 1440 SqM |
| SGS | Building | Tunnel for conveyor 2A and 2B, Buildup Area: 105 M |
| SGS | Building | Pump room, Buildup Area: 6.25 SqM |
| SGS | Building | Weigh Bridge room, Buildup Area: 9 SqM |
| SGS | Building | Store Building - Toilet block, Buildup Area: 23.76 SqM |
| SGS | Building | Bridge connecting Dolphin and pump house, Buildup Area: 22.1 M |
| SGS | Building | E S P control room - 2 storied, Buildup Area: 516 SqM |
| SGS | Building | Security office, Buildup Area: 125.64 SqM |
| SGS | Building | Cash office, Buildup Area: 131.04 SqM |
| SGS | Building | Drains, Buildup Area: 2106MSqM |
| SGS | Building | Chimney |
| SGS | Building | Belt godown, Buildup Area: 327.6 SqM |
| SGS | Building | Loco shed, Buildup Area: 131.04 SqM |
| SGS | Building | Boiler House - Unit 2, Buildup Area: 117.1 SqM |
| SGS | Building | Ash Tank No, 2, Buildup Area: 676.8 SqM |
| SGS | Building | Store Building - 3 storied, Buildup Area: 2664 SqM |
| SGS | Building | CW switch gear room, Buildup Area: 135 SqM |
| SGS | Building | Ash fire water pump house, Buildup Area: 450 SqM |
| SGS | Building | C W Discharge Tunnel, Buildup Area: 260MSqM |
| SGS | Building | Transformer room, Buildup Area: 108 SqM |
| SGS | Building | Store Building - 3 storied, Buildup Area: 2664 SqM |
| SGS | Building | Workers Rest room and Toilet, Buildup Area: 138.24 SqM |
| SGS | Building | Police outpost-Partly 2 storied, partly single storied, Area: 186.84 SqM |
| SGS | Building | Chamari and associated facilities - 2 storied, Buildup Area: 333 SqM |
| SGS | Building | Canteen - 2 storied, Buildup Area: 984 SqM (G16 33+56+57+58+ 142+155) |
| SGS | Building | Boundary wall (G16 63+69+73+120+ 141+145+184) |
| SGS | Building | REFURBISHMENT OF COAL BUNKERS PHASE-I[2Z3160] |
| SGS | Building | STRUCTURAL REFURBISHMENT OF MAIN POWER HOUSE BUILDING - PHASE I [2Z3014] |
| SGS | Building | Boiler House - Unit 1, Buildup Area: 117.1 SqM |
| SGS | Building | Concrete Road - 7M wide, Buildup Area: 400MSqM |
| SGS | Building | CANOPY RENEWAL OVER UNIT I ESP[2Z3162] |
| SGS | Building | Extg. S W room (Transformer room), Buildup Area: 43.2 SqM |

| Location | Asset Type | Description |
|----------|-------------------|--|
| SGS | Building | CW pump house with 11M deep chamber, Buildup Area: 285.336 SqM |
| SGS | Building | Switch House |
| SGS | Building | Garage, Buildup Area: 252 SqM |
| SGS | Building | Clarified water reservior - 3.5M deep, Buildup Area: 248.3 SqM |
| SGS | Building | Upgradation OF BUILDINGS PHASE III[2Z319400] |
| SGS | Building | UPGRADATION OF BUILDINGS PHASE-II[2Z3159] |
| SGS | Building | Concrete Road - 4M wide, Buildup Area: 450MSqM |
| SGS | Building | CHUMMERY & FLAT NO. 2[2Z312800] |
| SGS | Building | ROADS INSIDE STATION PREMISES [2Z3122] |
| SGS | Building | UPGRADATION OF BUILDINGS, ROADS & DRAINS AT SGS - PHASE I,II,III[2Z320700] |
| SGS | Building | Construction site office, Buildup Area: 93.6 SqM |
| SGS | Building | Bathing cubicle for coal mazdoor, Buildup Area: 21.6 SqM |
| SGS | Building | INFRASTRUCTURE DEVELOPMENT&REINFORCEMENT TO BUILDINGS,ROADS&DRAINS[2Z3232] |
| SGS | Building | DEVOLPOMENTS OF BUILDING, ROADS & DRAINS PHASE V[2Z3238] |
| SGS | Building | AUGMENTATION OF TUNNEL FROM SGS TO BOTANICAL GARDEN[2Z3240] |
| SGS | Plant & Machinery | PROCUREMENT OF 2 SETS OF DRY ASH UNLOADING SYSTEMS FOR SILO 1 & 2 [2Z3050] |
| SGS | Plant & Machinery | 2 NOS. SON STREET LIGHT LUMANARIES |
| SGS | Plant & Machinery | ONE CHIMNEY CRAWLER UP TO 40 Mtr.HEIGHT [2Z3062] |
| SGS | Plant & Machinery | 3 NOS METLER ELECTRONIC ANALYTICAL BALANCE |
| SGS | Plant & Machinery | 67.5 MW Coal fired PF BOILER UNIT II INCL. ERECTION |
| SGS | Plant & Machinery | AMMONIA LEAK DETECTION SYSTEM [2Z3138] |
| SGS | Plant & Machinery | 1 NO SOLORANCE CENTRIFUGAL PUMP |
| SGS | Plant & Machinery | 3 NOS GAS MASKS |
| SGS | Plant & Machinery | FIRE FIGHTING EQUIPMENT |
| SGS | Plant & Machinery | D-155A-1 `BEML'" make Bull Dozer |
| SGS | Plant & Machinery | 67.5 MW Coal fired PF BOILER UNIT I INCL. ERECTION |
| SGS | Plant & Machinery | Engines, Turbines, Generators and ancillary Equipment |
| SGS | Plant & Machinery | Cost of Spares for Turbine |
| SGS | Plant & Machinery | CIRCULATING WATER SYSTEM |
| SGS | Plant & Machinery | SPEC 2000 MICRO CONTROL SYSTEM |
| SGS | Plant & Machinery | 2 - 50 Liter Fire Extinguisher |
| SGS | Plant & Machinery | GENERATOR BUS DUCT - UNIT 1 |
| SGS | Plant & Machinery | CONTROL PANEL ANNUNCIATOR FOR GEN. & CONTROL PANEL |
| SGS | Plant & Machinery | LAYING & TERMINATION OF CABLES |
| SGS | Plant & Machinery | ENERGY METERS FOR MONITORING ENERGY CONSUMPTION (PHASE 1) [2Z3045] |

| Location | Asset Type | Description |
|----------|-------------------|---|
| SGS | Plant & Machinery | RELAYS & INSTRUMENTATION |
| SGS | Plant & Machinery | CONTROL & INSTRUMENTATION INCL. ERECTION |
| SGS | Plant & Machinery | 2 NOS CONTROL VALVE WITH TRIM, GASKET & PACKING SET & ACT DIAPH [2Z318600] |
| SGS | Plant & Machinery | RLA & RECTIFICATION OF DEFECTIVE GENERATOR ROTOR[2Z322200] |
| SGS | Plant & Machinery | 10 NOS. MICROPROCESSOR BASED ESP CONTROLLER [2Z322400] |
| SGS | Plant & Machinery | A COMPLETE CONTROL PANEL OF IN-LINE MAGNETIC SEPERATOR [2Z3066] |
| SGS | Plant & Machinery | 1 PORTABLE OIL PURIFICATION UNIT |
| SGS | Plant & Machinery | PROCUREMENT OF 2 SETS OF VENT FILTERS FOR ASH SILOS 1 & 2 [2Z3042] |
| SGS | Plant & Machinery | ELECTRICAL HOISTS |
| SGS | Plant & Machinery | 1 NO. 110 KVA DIESEL GENERATOR |
| SGS | Plant & Machinery | SEAL WATER SYSTEM |
| SGS | Plant & Machinery | COAL HANDLING PLANT -PHASE I |
| SGS | Plant & Machinery | 1 - Moving Blade L2 (PIN ,SLEEVE,SUPPORT) |
| SGS | Plant & Machinery | PROCUREMENT OF MOTORISED ISOLATION VALVE FOR BFP WARM UP LINES [2Z3114] |
| SGS | Plant & Machinery | CIRCULATING WATER SYSTEM |
| SGS | Plant & Machinery | CIRCULATING WATER SYSTEM |
| SGS | Plant & Machinery | STATION TRANSFORMER - ST1 |
| SGS | Plant & Machinery | UNIT TRANSFORMER - UT2 |
| SGS | Plant & Machinery | 8 NOS.(sets) 415 V SWITCH GEAR BOARDS |
| SGS | Plant & Machinery | Control & Instrumentation Package |
| SGS | Plant & Machinery | CONTROL & INSTRUMENTATION INCL. ERECTION |
| SGS | Plant & Machinery | 20 NOS.TRIVECTOR ENERGY METERS [2Z307000] |
| SGS | Plant & Machinery | INTERLOCK LOGIC PANELS FOR UNITS 1&2 AND LC PANELS |
| SGS | Plant & Machinery | 3 PHASE SQUIRREL CAGE INDUCTION MOTOR & ASSOCIATED COSTS[2Z3157] |
| SGS | Plant & Machinery | 3 NO K-TEK LASER LEVEL TRNSMTR, 2 NO MOUNTING BRACKET & REFLECTOR[2Z316600] |
| SGS | Plant & Machinery | 65 NOS CENTER DISC, SPARES FRAME SEAL SLEEVE & ROTOR LOCK NUT[2Z315000] |
| SGS | Plant & Machinery | TRI_V ENERGY METERS FOR AUX POWER MONITORING SYSTEM - PHASE I &II[2Z320500] |
| SGS | Plant & Machinery | Fly Ash Unloading System for Gujarat Ambuja Cement |
| SGS | Plant & Machinery | 5 NOS TO VIBOND COLOUR COMPARATOR |
| SGS | Plant & Machinery | ONE CHIMNEY CRAWLER UP TO 40 Mtr.HEIGHT [2Z306200] |
| SGS | Plant & Machinery | PLANT & MACHINERY - MECHANICAL (MISCELLANEOUS) |
| SGS | Plant & Machinery | LOW PRESSURE PIPING (NETWORK) |
| SGS | Plant & Machinery | WATER SOFTENING PLANT FOR AC PLANT |

| Location | Asset Type | Description |
|----------|-------------------|---|
| SGS | Plant & Machinery | ILLUMINATION SYSTEM PHASE 1 [2Z3129] |
| SGS | Plant & Machinery | PROCUREMENT OF ONE COMPLETE GEARBOX FOR COAL MILL [2Z3063] |
| SGS | Plant & Machinery | PROCUREMENT OF ONE COMPLETE GEARBOX FOR COAL MILL [2Z3063] |
| SGS | Plant & Machinery | RETROFITTING OF EHG IN ONE UNIT [2Z302500] |
| SGS | Plant & Machinery | PROCUREMENT OF UNBALANCE (ECCENTRIC) MOTOR FEEDERS [2Z3029] |
| SGS | Plant & Machinery | 2 NOS SP TYPE SUMP PUMPS |
| SGS | Plant & Machinery | 10 NOS VIBOND COLOUR DISES |
| SGS | Plant & Machinery | 1 NO 5 HP KIRLOSKAR SLUDGE PUMP |
| SGS | Plant & Machinery | 1 NO CROMPTON 7.5 HP MONOBLOC MOTOR |
| SGS | Plant & Machinery | Cost of Spares for Turbo Generator |
| SGS | Plant & Machinery | 67.5 MW TURBO GENERATOR - UNIT 2 INCL.ERECTION |
| SGS | Plant & Machinery | CIRCULATING WATER SYSTEM |
| SGS | Plant & Machinery | PVC Tubewell |
| SGS | Plant & Machinery | SPARE WINDING FOR 15 MVA & 7.5 MVA TRANSFORMER |
| SGS | Plant & Machinery | GENERATOR BUS DUCT - UNIT 2 |
| SGS | Plant & Machinery | TRANSFORMERS-SAT1, ACT1 & 2, CHT1, AHT1&2, CWT1&2: |
| SGS | Plant & Machinery | 33 KV SWITCH BOARD |
| SGS | Plant & Machinery | POWER & MOTOR CONTROL CENTRE INCL. STARTERS |
| SGS | Plant & Machinery | DC SOLENOID DISTRN.BOARD & CONTRL.PANEL FOR T W S |
| SGS | Plant & Machinery | LAYING & TERMINATION OF CABLES |
| SGS | Plant & Machinery | ONLINE VIBRATION MONITORING SYSTEM FOR PA FANS (PHASE 1-5 NOS)[2Z3167] |
| SGS | Plant & Machinery | 7500 LTS. INDUSTRIAL RESIN FOR DM PLANT[2Z318400] |
| SGS | Plant & Machinery | CONVERSION OF FHP LOGIC CONTROL PANEL FROM RELAY BASED LOGIC TO PLC[2Z3111] |
| SGS | Plant & Machinery | 20 SETS UNDERSLUNG CRANE |
| SGS | Plant & Machinery | POWER CYCLE PIPING UNIT I |
| SGS | Plant & Machinery | INSTALLATION OF 2ND ELECTRONIC DRUM LEVEL INDICATOR FOR UNIT #2 [2Z3069] |
| SGS | Plant & Machinery | Tri-vector digital energy meters with software for data acquisition[2Z3019] |
| SGS | Plant & Machinery | 4 NOS PUMP SETS |
| SGS | Plant & Machinery | CANTEEN EQUIPMENT RICE BOILER |
| SGS | Plant & Machinery | Air Washer Ventillation System for New Admn Bldg |
| SGS | Plant & Machinery | Further Erection Cost |
| SGS | Plant & Machinery | ASH WATER SYSTEM |
| SGS | Plant & Machinery | 1 SET COMPLETE LHS TURBINE VALVE BLOCK ASSY WITH DAMPERS IN UNIT#2 [2Z3102] |
| SGS | Plant & Machinery | PROCUREMENT OF 1 NO. COMPLETE TURBO LUB OIL COOLER [2Z3024] |
| SGS | Plant & Machinery | Inside stator assemblies (cartridges) for B.F.P. [2Z300900] |
| SGS | Plant & Machinery | Installation of 1 - Modi make type M-706 sump pump |

| Location | Asset Type | Description |
|----------|-------------------|---|
| SGS | Plant & Machinery | Air Conditioning of UPS Room |
| SGS | Plant & Machinery | GENERATOR BUS DUCT - UNIT 2 |
| SGS | Plant & Machinery | UNIT TRANSFORMER - UT1 |
| SGS | Plant & Machinery | DIGITAL INDICATOR |
| SGS | Plant & Machinery | LAYING & TERMINATION OF CABLES |
| SGS | Plant & Machinery | PROCUREMENT 2 NOS. STATION BATTERY CHARGERS (CALDYNE MAKE) [2Z3073] |
| SGS | Plant & Machinery | 1 NO. ELECTRIC MOTOR[2Z317500] |
| SGS | Plant & Machinery | 20 NOS BUTTERFLY VALVE & CABLING JOB[2Z320400] |
| SGS | Plant & Machinery | BOTTOM ASH REMOVAL SYSTEM |
| SGS | Plant & Machinery | 1 NO. ON-LINE SOX - NOX MONITORING SYSTEM [2Z3022] |
| SGS | Plant & Machinery | 3 NOS PLATINUM CRUCIBLES |
| SGS | Plant & Machinery | 1 NO JESSOP EOT CRANE (120/30T) |
| SGS | Plant & Machinery | Construction of Ash Traps |
| SGS | Plant & Machinery | COMMISSIONING OF GPS FOR DCS (IA SYSTEM) OF BOTH UNITS [2Z3130] |
| SGS | Plant & Machinery | ACCOUSTIC CLEANING SYSTEM FOR AIR HEATER AT UNIT #1 [2Z3091] |
| SGS | Plant & Machinery | ACOUSTIC CLEANING SYSTEM FOR ROTARY AIR HEATERS [2Z3079] |
| SGS | Plant & Machinery | CRUDE WATER PUMP |
| SGS | Plant & Machinery | Misc Relays & Instrumentations |
| SGS | Plant & Machinery | Cost of Ash Trap at Outfall |
| SGS | Plant & Machinery | CIRCULATING WATER SYSTEM |
| SGS | Plant & Machinery | CIRCULATING WATER SYSTEM |
| SGS | Plant & Machinery | CIRCULATING WATER SYSTEM |
| SGS | Plant & Machinery | STATION TRANSFORMER (SAT2) |
| SGS | Plant & Machinery | SWITCHGEAR |
| SGS | Plant & Machinery | 01 NO. DUST MONITOR[2Z3152] |
| SGS | Plant & Machinery | 2NO ISOLATED CONVERTERS,DIGITAL INDICATOR, & PVC INSULATED CABLE[2Z3166] |
| SGS | Plant & Machinery | 11 NOS NECK RING FOR 36' DV LONO CW PUMP [2Z318800] |
| SGS | Plant & Machinery | 1 PCS VIBRATION MONITORING SYSTEM OF 5 N PA FAN[2Z317400] |
| SGS | Plant & Machinery | INSTALLATION OF 5TH FLY ASH CONVEYING (MACAWBER) AIR COMPRESSOR [2Z3035] |
| SGS | Plant & Machinery | ENHANCING FLY ASH CONVEYING SYS CAPACITY FROM ESP HOP FOR ONE UNIT [2Z3034] |
| SGS | Plant & Machinery | HYDRALUIC TORQUE WRENCH |
| SGS | Plant & Machinery | Cost of Accessories for Intelligent Automation System |
| SGS | Plant & Machinery | PROCUREMENT OF ONE COMPLETE ELECTROMAGNET FOR ILMS-2 AT FHP [2Z3108] |
| SGS | Plant & Machinery | INSTALLATION OF 10 Te TRAVELING ELECTRIC HOIST ABOVE PA FAN BAY [2Z3090] |
| SGS | Plant & Machinery | PROCUREMENT OF ONE COMPLETE BULLDOZER [2Z3047] |
| SGS | Plant & Machinery | RETROFITTING OF EHG FOR 1 UNIT [2Z3082] |

| Location | Asset Type | Description |
|----------|-------------------|---|
| SGS | Plant & Machinery | ZERO EFFLUENT SYSTEM PHASE I [2Z3023] |
| SGS | Plant & Machinery | TOSHNIWAL PARTIAL RADIATION METER |
| SGS | Plant & Machinery | SUBMERSIBLE SUMP PUMPS-UNIT 2 |
| SGS | Plant & Machinery | AIR CONDITIONING & VENTILLATION PLANT |
| SGS | Plant & Machinery | BOILER & ANCILLIARIES |
| SGS | Plant & Machinery | PROCUREMENT OF FOURESS MAKE 900mm 4 WAY CW BUTTERFLY VALVE [2Z3110] |
| SGS | Plant & Machinery | PORTABLE OIL CENTRIFUGE FOR COAL MILL GEAR BOX OIL CLARIFICATION |
| SGS | Plant & Machinery | 1 NO SIETEX MINILINE VOLTAGE & FREQUENCY RECORDER |
| SGS | Plant & Machinery | ELECTRONIC TRANSMITTER |
| SGS | Plant & Machinery | DISTRIBUTION BOARD |
| SGS | Plant & Machinery | Cable Termaniting Kits |
| SGS | Plant & Machinery | AUTOMATIC VOLTAGE STABILIZER FOR 2 X 50 KVA UPS SYSTEM [2Z3123] |
| SGS | Plant & Machinery | Cable Termaniting Kits |
| SGS | Plant & Machinery | 6.6 KV SWITCH GEAR - SB1, SB2, UB1, UB2 |
| SGS | Plant & Machinery | PROCUREMENT OF ONE COMPLETE ELECTROMAGNET FOR ILMS-I [2Z3098] |
| SGS | Plant & Machinery | 12V 65 Am Smf Battery 26 Nos. UPS-Procurement |
| SGS | Plant & Machinery | PLANT & MACHINERY - MECHANICAL (MISCELLANEOUS) |
| SGS | Plant & Machinery | MANUAL HOISTS |
| SGS | Plant & Machinery | Control & Instrumentation Package |
| SGS | Plant & Machinery | 2 NOS ELECTRIC LOCOMOTIVES |
| SGS | Plant & Machinery | Fuel Oil Unloading System |
| SGS | Plant & Machinery | RETROFITING OF EHG IN UNIT#2 IN PLACE OF HYDRAULIC TURBO-GENERATOR [2Z3116] |
| SGS | Plant & Machinery | PROCUREMENT OF ONE BULLDOZER D-155-A (BEML MAKE) [2Z3065] |
| SGS | Plant & Machinery | 100 TON MECHANICAL WAGON TRIPPLER WEIGHBRIDGE TO AN ELECTRONIC WB [2Z3020] |
| SGS | Plant & Machinery | CONVERSION OF SPEC2000 MICRO CONTROL SYS TO I/A SYS FOR ONE UNIT [2Z3011] |
| SGS | Plant & Machinery | PLANT INTERCOM SYSTEM |
| SGS | Plant & Machinery | FIRE FIGHTING EQUIPMENT |
| SGS | Plant & Machinery | 1 NO CALAMA SUBMERSIBLE SUMP PUMP |
| SGS | Plant & Machinery | LOW PRESSURE PIPING (NETWORK) |
| SGS | Plant & Machinery | UNLOADING & PRESSURISING PUMPS |
| SGS | Plant & Machinery | ROCUREMENT OF 1 NO. SPARE ROTOR [2Z3015] |
| SGS | Plant & Machinery | Turbine Lub. Oil Cooler [2Z3024] |
| SGS | Plant & Machinery | PROCUREMENT OF 1 NO. BOILER FEED PUMP DRIVE MOTOR [2Z302100] |
| SGS | Plant & Machinery | 67.5 MW TURBO GENERATOR - UNIT 2 INCL.ERECTION |
| SGS | Plant & Machinery | ELECTRICAL ROTOR FOR UNIT #1 [2Z3080] |
| SGS | Plant & Machinery | CIRCULATING WATER SYSTEM |

| Location | Asset Type | Description |
|----------|-------------------|---|
| SGS | Plant & Machinery | 3 M.T. Chain Pully block at stores |
| SGS | Plant & Machinery | 1 NO 10000 KVA 3 PHASE TRANSFORMER - 33KV T2 |
| SGS | Plant & Machinery | 1 NO. 850 KVA 6000/400 V TRANSFORMER - WT 5 |
| SGS | Plant & Machinery | GENERATION & STATION AUXILLIARY RELAY BOARD |
| SGS | Plant & Machinery | POWER & MOTOR CONTROL CENTRE INCL. STARTERS |
| SGS | Plant & Machinery | PROCUREMENT OF 24 NOS. TRIVECTOR ENERGY METERS [2Z3060] |
| SGS | Plant & Machinery | INSTALLATION OF VARIABLE VOLTAGE VFD FOR UNIT 2 FD FANS[2Z3147] |
| SGS | Plant & Machinery | CLARIFICATION PLANT FOR ZERO DISCHARGE SYSTEM[2Z3164] |
| SGS | Plant & Machinery | 3 NOS UPPER RADIAL BEARING SLEEVE WITH FASTENERS & KEY[2Z305500] |
| SGS | Plant & Machinery | 12 NO GAS GATE OP DRIVE SYSTEM WITH MOTOR, ACTUATOR & GEAR BOX[2Z313200] |
| SGS | Plant & Machinery | 335 PCS. G.P.SHEET, 09 BUNDLES G.I. WIRE[2Z318700] |
| SGS | Plant & Machinery | Rotar Assembly for Trf. Ltd. make Coal Ring Granulator |
| SGS | Plant & Machinery | HIGHER SIZE LUBE OIL COOLERS FOR COAL MILLS[2Z320900] |
| SGS | Plant & Machinery | ONE COAL MILL ALONG INTERNAL Upgradation [2Z3036] |
| SGS | Plant & Machinery | COAL PIPE BENDS FOR UNIT 2 [2Z3236] |
| SGS | Plant & Machinery | MOTORS AND ERECTION COST |
| SGS | Plant & Machinery | 1 NO 5 HP 3 PHASE 415V MOTOR OF FEEDER BELT DRIVE |
| SGS | Plant & Machinery | 1 NO.HIGHER CAPACITY COMPLETE AIR DRIER [2Z3086] |
| SGS | Plant & Machinery | Cable Trays & Cabling |
| SGS | Plant & Machinery | DE-MINERALIZING (DM) PLANT |
| SGS | Plant & Machinery | CO2 FLOODING SYSTEM FOR EQUIPMENT ROOMS OF THE UNIT CONTROL ROOM [2Z3103] |
| SGS | Plant & Machinery | PROCUREMENT OF CATEPILLAR MAKE LOCO ENGINE - 1NO [2Z3038] |
| SGS | Plant & Machinery | PILOT STATIC TUBE |
| SGS | Plant & Machinery | 1 NO GRIFFIN SUBMERSIBLE PUMP |
| SGS | Plant & Machinery | Further Cost of Bottom Ash Recirculation System |
| SGS | Plant & Machinery | PIPING FROM BOILER FEED PUMPS TO MAIN STEAM OUTLET PIPE TO TURBINE |
| SGS | Plant & Machinery | POWER CYCLE PIPING UNIT II |
| SGS | Plant & Machinery | 1 - Guide Blade I1 mounted on diaphragm |
| SGS | Plant & Machinery | FIRE FIGHTING EQUIPMENT |
| SGS | Plant & Machinery | EXTENTION OF FIRE FIGHTING SYSTEM IN FHP |
| SGS | Plant & Machinery | L.T. AUXILIARY TRANSFORMER - UAT1 |
| SGS | Plant & Machinery | 2 NOS 200 KVA 400/440 V LIGHTING TRANSFORMER |
| SGS | Plant & Machinery | STATION TRANSFORMER - ST2 |
| SGS | Plant & Machinery | 33 KV SWITCH BOARD |
| SGS | Plant & Machinery | SF6 Breaker |
| SGS | Plant & Machinery | DISTRIBUTIONS BOARDS |

| Location | Asset Type | Description |
|----------|-------------------|---|
| SGS | Plant & Machinery | 1 NO WORM GEAR SET 36" (WGR,SHT,KY,LNUT,WR)703HP[2Z3161] |
| SGS | Plant & Machinery | 13 NOS KSB MAKE FORGED STEEL [2Z319000] |
| SGS | Plant & Machinery | 1 NO POWER MODULE FOR 2100Q01 [2Z318000] |
| SGS | Plant & Machinery | MIL MAKE HIGH PRESSURE CONTROL VALVES WITH ACTUATOR[2Z3230] |
| SGS | Plant & Machinery | IRD MECHANALYSIS 360 VIBRATION METER |
| SGS | Plant & Machinery | PROCUREMENT OF ONE COMPLETE GEARBOX FOR COAL MILL [2Z306300] |
| SGS | Plant & Machinery | PROCUREMENT OF 4 NOS. 24 VOLT DC CONTROL SUPPLY PANEL [2Z3097] |
| SGS | Plant & Machinery | MANUAL FIRE FIGHTING SPRINKLER SYSTEM FOR COAL CONVEYORS [2Z3092] |
| SGS | Plant & Machinery | 4 NOS.CODEL MAKE OPACITY MONITORS FOR MEASURING DUCT OPACITY [2Z3093] |
| SGS | Plant & Machinery | CODEL in-situ probe type GCEM4000 combined CO,SOX,NOX Gas analyser [2Z3022] |
| SGS | Plant & Machinery | PLANT TELEPHONE (PABX) |
| SGS | Plant & Machinery | BOTTOM ASH REMOVAL SYSTEM |
| SGS | Plant & Machinery | Cost of 105 Ton Capacity Side Discharge type Wagon Tripler |
| SGS | Plant & Machinery | 4 NOS.MOTORIZED ISOLATION VALVE FOR BFP WARM-UP LINES FOR ONE UNIT [2Z3075] |
| SGS | Plant & Machinery | RETROFITTING OF EHG IN ONE UNIT [2Z302500] |
| SGS | Plant & Machinery | PROCUREMENT OF 1 NO CONDENSATE EXTRACT PUMP (CEP) CARTRIDGE [2Z3037] |
| SGS | Plant & Machinery | CIRCULATING WATER SYSTEM |
| SGS | Plant & Machinery | CIRCULATING WATER SYSTEM |
| SGS | Plant & Machinery | CIRCULATING WATER SYSTEM |
| SGS | Plant & Machinery | 1 NO BLIDGE PUMP FOR CW PUMP |
| SGS | Plant & Machinery | 1 NO SELF PRIMING CENTRIFUGAL PUMP |
| SGS | Plant & Machinery | Standard batteries for 10 KVA UPS System [2Z302600] |
| SGS | Plant & Machinery | PROCUREMENT OF TRIVECTOR ENERGY METERS & COMMUNICATION CONVERTOR [2Z3133] |
| SGS | Plant & Machinery | BATTERY WITH CHARGER - 2 SETS |
| SGS | Plant & Machinery | SWITCHGEAR |
| SGS | Plant & Machinery | DISTRIBUTION BOARD |
| SGS | Plant & Machinery | ANUNCIATORS FOR DM PLANT |
| SGS | Plant & Machinery | GEAR PANELS GT1, ST1 & BUS INSTRUMENT |
| SGS | Plant & Machinery | COMPLETE RENEWAL OF LP HEATER 2 AT UNIT #2[2Z3124] |
| SGS | Plant & Machinery | EDDY CURRENT DRIVE CONTROL SYSTEM OF GRAVITIMETRIC FEEDER[2Z3168] |
| SGS | Plant & Machinery | 60 NOS SHOCK ABS (TOP & BOTTOM) WITH SHAFT & MICRO SW ASSY [2Z317700] |
| SGS | Plant & Machinery | 238.50 MTR OF C.I. PLAIN END PIPES 10" CLASS 'D' P/E[2Z318300] |
| SGS | Plant & Machinery | 1 NO 50000 L CAPACITY WEDA SUBMERSIBLE SUMP PUMP |
| SGS | Plant & Machinery | AUTOMATIC FIRE FIGHTING SPRINKLER SYSTEM FOR 4A & 4B CONVEYORS [2Z3078] |

| Location | Asset Type | Description |
|----------|-------------------|--|
| SGS | Plant & Machinery | DIGITAL TOP LOADING METLER ANALYTICAL BALANCE |
| SGS | Plant & Machinery | CONVEYOR 1A/1B |
| SGS | Plant & Machinery | INSTALLATION OF VARIABLE FREQUENCY DRIVES FOR UNIT 1 FD FANS [2Z3131] |
| SGS | Plant & Machinery | ADDITIONAL SIMPLY SUPPORTED LOW SPEED SEAL AIR FAN FOR UNIT #2 [2Z3010] |
| SGS | Plant & Machinery | ELECTRICAL DIGITAL INDICATOR |
| SGS | Plant & Machinery | POWER CYCLE PIPING UNIT I |
| SGS | Plant & Machinery | CIRCULATING WATER SYSTEM |
| SGS | Plant & Machinery | Installation of 1 - Modi make type M-706 sump pump |
| SGS | Plant & Machinery | Storage Batteries for UPS |
| SGS | Plant & Machinery | GENERATOR TRANSFORMER - GT2 |
| SGS | Plant & Machinery | 1 NO 10000 KVA 3 PHASE TRANSFORMER - 33KV T2 |
| SGS | Plant & Machinery | LIGHTING TRANSFORMERS (DRY TYPE) |
| SGS | Plant & Machinery | PROCUREMENT OF 20 NOS.TRIVECTOR ENERGY METERS [2Z3070] |
| SGS | Plant & Machinery | LOCAL PUSH BUTTON STATIONS |
| SGS | Plant & Machinery | THERMO COUPLE EXTENSION CABLES |
| SGS | Plant & Machinery | Further cost Electric Hoists |
| SGS | Plant & Machinery | 12NOS. AC GEAR MOTOR, INVERTER DUTY, RPM-173[2Z317900] |
| SGS | Plant & Machinery | INCREASE IN LIFE EXPECTANCY OF STOCK ECD & GRAVIMETRIC FEEDERS [2Z320200] |
| SGS | Plant & Machinery | TIME-O-LOG ELECTRONIC ATTENDANCE MANAGEMENT SYSTEM [2Z3046] |
| SGS | Plant & Machinery | Cable Termaniting Kits |
| SGS | Plant & Machinery | ELECO FLAME PHOTOMETE WITH FILTER |
| SGS | Plant & Machinery | COMPLETE HP ASH WATER PUMP WITH MOTOR, SUCTION & DISCHARGE VALVES [2Z3087] |
| SGS | Plant & Machinery | PROCUREMENT OF 2 SETS OF DRY ASH UNLOADING SYSTEMS FOR SILO 1 & 2 [2Z3050] |
| SGS | Plant & Machinery | 16 NOS. 3 DIGIT PANEL METERS |
| SGS | Plant & Machinery | SUBMERSIBLE SUMP PUMPS-UNIT 2 |
| SGS | Plant & Machinery | 67.5 MW TURBO GENERATOR - UNIT 1 INCL.ERECTION |
| SGS | Plant & Machinery | PROCUREMENT OF ONE COMPLETE HEAT EXCHANGER [2Z3085] |
| SGS | Plant & Machinery | CIRCULATING WATER SYSTEM |
| SGS | Plant & Machinery | GENERATOR TRANSFORMER - GT1 |
| SGS | Plant & Machinery | NEUTRAL GROUNDING RESISTOR (NGR) - 6.6kV |
| SGS | Plant & Machinery | Extention of Civil works for outdoor syard |
| SGS | Plant & Machinery | LP L1 & L2 DIAPHRAGMS OF UNIT#2 [2Z3127] |
| SGS | Plant & Machinery | MICROPROCESSOR BASED PRECICON R CONTROLLER WITH CABLES [2Z3199] |
| SGS | Plant & Machinery | AIR WASHER UNIT COMPRISING OF MAIN CHAMBER[2Z3233] |
| SGS | Plant & Machinery | SUPPLY & INSTALLATION OF ELECTRONIC DRUM LEVEL INDICATOR [2Z3061] |
| SGS | Plant & Machinery | 1 NO AIR CONDITIONING PLANT FOR CONTROL ROOM |

| Location | Asset Type | Description |
|----------|-------------------|---|
| SGS | Plant & Machinery | ONE SKY CLIMBER FOR BOILER MAINTENANCE [2Z3071] |
| SGS | Plant & Machinery | PROCUREMENT OF ONE COMPLETE GEARBOX FOR COAL MILL [2Z306300] |
| SGS | Plant & Machinery | PRE-TREATMENT PLANT - PLATE SETTLORS |
| SGS | Plant & Machinery | PROCUREMENT OF 4 NOS. 24 VOLT DC CONTROL SUPPLY PANEL [2Z3097] |
| SGS | Plant & Machinery | Additional air dryer unit for Instrument Air [2Z301800] |
| SGS | Plant & Machinery | MOTORS AND ERECTION COST |
| SGS | Plant & Machinery | 1 NO 1 TON HAND OPERATED TRAV. CRANE (AT OLD CW PH) |
| SGS | Plant & Machinery | Cost of Ash Trap at Outfall |
| SGS | Plant & Machinery | HP HEATER |
| SGS | Plant & Machinery | 67.5 MW TURBO GENERATOR - UNIT 2 INCL.ERECTION |
| SGS | Plant & Machinery | 1 NO INTERPOSING CURRENT TRANSFORMER |
| SGS | Plant & Machinery | GENERATION & STATION AUXILLIARY RELAY BOARD |
| SGS | Plant & Machinery | ELECTRONIC TRANSMITTER |
| SGS | Plant & Machinery | MOTOR CONTROL CENTRE FOR COAL HANDLING PLANT |
| SGS | Plant & Machinery | NEUTRAL GROUNDING RESISTOR (NGR) - 33kV |
| SGS | Plant & Machinery | OLD MOTOR PROTECTION RELAYS-40 Nos. [2Z3049] |
| SGS | Plant & Machinery | AC/DC FUSE BOARD |
| SGS | Plant & Machinery | CONTROL & INSTRUMENTATION INCL. ERECTION |
| SGS | Plant & Machinery | Extention of Structural Steel works for outdoor syard |
| SGS | Plant & Machinery | ILLUMINATION SYSTEM-PHASE-2[2Z3153] |
| SGS | Plant & Machinery | 5 NO. COOPER TYPE SPLIT ROLLER BEARING FOR PA FAN NDE & DE BEARINGS[2Z3165] |
| SGS | Plant & Machinery | IDC CAP FY14 FOR COMPLETE RETUBING OF UNIT#1 CONDENSOR AT SGS |
| SGS | Plant & Machinery | RETUBING OF CONDENSOR FOR UNIT 2 [2Z319800] |
| SGS | Plant & Machinery | HYDROBINS[2Z321400] |
| SGS | Plant & Machinery | BFP CARTRIDGE, PUMP [2Z3231] |
| SGS | Plant & Machinery | BOTTOM ASH REMOVAL SYSTEM |
| SGS | Plant & Machinery | AUTOMATIC FIRE FIGHTING SPRINKLER SYSTEM FOR 4A & 4B CONVEYORS [2Z3078] |
| SGS | Plant & Machinery | COMPLETE CONTROL PANEL OF IN-LINE MAGNETIC SEPERATOR [2Z3066] |
| SGS | Plant & Machinery | Convert 100T Mech WagonTripplerWeighBridge to Elec WeighBridge [2Z3020] |
| SGS | Plant & Machinery | 1 NO BULLDOZER (BEML) |
| SGS | Plant & Machinery | Cost of Ash Trap at Outfall |
| SGS | Plant & Machinery | CIRCULATING WATER SYSTEM |
| SGS | Plant & Machinery | 1 NO CENTRIFUGAL PUMP |
| SGS | Plant & Machinery | BUCHHOLZ PROTECTION FOR TRANSFORMER T1&T2 |
| SGS | Plant & Machinery | DISTRIBUTION BOARDS |
| SGS | Plant & Machinery | 24 NOS. TRIVECTOR ENERGY METERS [2Z306000] |

| Location | Asset Type | Description |
|----------|-------------------|---|
| SGS | Plant & Machinery | PROCUREMENT OF 10 NOS.TRIVECTOR ENERGY METERS [2Z3101] |
| SGS | Plant & Machinery | BATTERY WITH CHARGER - 2 SETS |
| SGS | Plant & Machinery | GUIDE BLADE CARRIER IV FOR UNIT #2[2Z3109] |
| SGS | Plant & Machinery | 01 NO BFP 150 KHI CARTRIDGE [2Z319100] |
| SGS | Plant & Machinery | RENEWAL OF SUPERHEATER AND ECONOMISER BANKS AT SGS BOILERS [2Z321300] |
| SGS | Plant & Machinery | 1 NO. 750HP BHEL LOCO WITH CUMMINS ENGINE[2Z3197] |
| SGS | Plant & Machinery | 2 NOS. KLETT PHOTO ELECTRIC CALORIMETER |
| SGS | Plant & Machinery | TOSHNIWAL PH METER & ELECTRODES |
| SGS | Plant & Machinery | HYDRATEST WATER LEVEL INDICATOR UNIT 2 |
| SGS | Plant & Machinery | Further Erection Cost |
| SGS | Plant & Machinery | COAL HANDLING PLANT - PHASE II |
| SGS | Plant & Machinery | ACOUSTIC CLEANING SYSTEM FOR ROTARY AIR HEATERS [2Z3079] |
| SGS | Plant & Machinery | MOTORS AND ERECTION COST |
| SGS | Plant & Machinery | 4 NOS.MOTORIZED ISOLATION VALVES FOR BFP WARM-UP LINES #1 [2Z3075] |
| SGS | Plant & Machinery | DRY FLY ASH UNLOADING SYSTEM FOR SILO #2 [2Z3033] |
| SGS | Plant & Machinery | 4 Nos.Unbalanced Motor Feeders [2Z302900] |
| SGS | Plant & Machinery | TOSHNIWAL DIGITAL CONDUCTIVITY METER |
| SGS | Plant & Machinery | HYDRATEST WATER LEVEL INDICATOR UNIT 2 |
| SGS | Plant & Machinery | 1 NO INSULATING OIL FILTER |
| SGS | Plant & Machinery | FERROUS SULPHATE DOSING PLANT |
| SGS | Plant & Machinery | SPARE CRUSHER MOTOR |
| SGS | Plant & Machinery | PRE-TREATMENT PLANT |
| SGS | Plant & Machinery | 67.5 MW TURBO GENERATOR - UNIT 1 INCL.ERECTION |
| SGS | Plant & Machinery | HIGH PRESSURE CONTROL VALVES OF UNIT #1 [2Z3088] |
| SGS | Plant & Machinery | Inside Stator Assembly (Cartridge) of Boiler Feed Pump [2Z240941] |
| SGS | Plant & Machinery | 1- 3 MT Chain Pulley Block |
| SGS | Plant & Machinery | PROCUREMENT OF ONE NO. THERMOVISION CAMERA [2Z3143] |
| SGS | Plant & Machinery | TRANSFORMERS-SAT1, ACT1 & 2, CHT1, AHT1&2, CWT1&2: |
| SGS | Plant & Machinery | CONTROL PANEL ANNUNCIATOR FOR GEN. & CONTROL PANEL |
| SGS | Plant & Machinery | CABLE TERMINATION KITS FOR 33 KV SWITCH BOARD |
| SGS | Plant & Machinery | 33 KV CABLE CLAMPS |
| SGS | Plant & Machinery | PLANT TELEPHONE (PABX) |
| SGS | Plant & Machinery | OIL COOLERS BY MODIFIED HIGHER CAPACITY COOLER[2Z3156] |
| SGS | Plant & Machinery | 2 % CST FOR SUPPLY OF 15KW HYDRO GENERATING SET[2Z309500] |
| SGS | Plant & Machinery | 5 NOS ECONOMISER UPPER COILS WITH SUPPORTS [2Z318900] |
| SGS | Plant & Machinery | 3 NOS MANUAL GEAR OPERATED TRIPLE OFFSET B.FLY ISOLATING VALVE [2Z319300] |
| SGS | Plant & Machinery | RETROFITTING OF EHG FOR 1 UNIT [2Z3082] |

| Location | Asset Type | Description |
|----------|-------------------|--|
| SGS | Plant & Machinery | FORTIN""S BAROMETER, HUMIDITY CABINET |
| SGS | Plant & Machinery | FUEL OIL HANDLING SYSTEM INCL.PIPE LINE NET WORK |
| SGS | Plant & Machinery | AUTOMATIC WEATHER STATION |
| SGS | Plant & Machinery | PROCUREMENT OF ONE NO BHEL MAKE LOCO GENERATOR(TG-4302-AZ) [2Z3039] |
| SGS | Plant & Machinery | Electromagnetic Vibrating Feeder with unbalance Motor type Feeder [2Z3017] |
| SGS | Plant & Machinery | ELECTRICAL HOISTS |
| SGS | Plant & Machinery | 7.5 HP 400/440V AC 3 Phase 2800RPM DC Emergency Oil Pump Motor |
| SGS | Plant & Machinery | REPOWERING KIT FOR DOZER [2Z3096] |
| SGS | Plant & Machinery | PROCUREMENT & COMM. OF 10 NO.REMOTE BUNKER LEVEL INDICATORS [2Z3094] |
| SGS | Plant & Machinery | HIGH PRESSURE CONTROL VALVES & SPARES [2Z3076] |
| SGS | Plant & Machinery | 4 NOS.CODEL MAKE OPACITY MONITORS FOR MEASURING DUCT OPACITY [2Z3093] |
| SGS | Plant & Machinery | PROCUREMENT OF ONE COMPLETE GEARBOX FOR COAL MILL [2Z3063] |
| SGS | Plant & Machinery | 4 NOS. UNBALANCED (ECCENTRIC) MOTOR FEEDERS [2Z305100] |
| SGS | Plant & Machinery | PROCUREMENT OF 1 NO ESP TRANSFORMER [2Z3041] |
| SGS | Plant & Machinery | DIGITAL PH METER - CONTROL DYNAMICS MAKE |
| SGS | Plant & Machinery | AC PLANT MOTOR CONTROL CENTRE |
| SGS | Plant & Machinery | 1 NO 40 TON LORRY WEIGH BRIDGE |
| SGS | Plant & Machinery | VENTILLATION PLANT FOR MAIN BUILDING (BLUE STAR) |
| SGS | Plant & Machinery | Further Cost of Bottom Ash Recirculation System |
| SGS | Plant & Machinery | OIL STORAGE TANKS - 4 NOS (CAP 22700 KL) |
| SGS | Plant & Machinery | 22 NOS INDICATING INSTRUMENTS |
| SGS | Plant & Machinery | 1.6 & 2MVA TRANSFORMERS (CHT2,UAT2): |
| SGS | Plant & Machinery | LIGHTING TRANSFORMERS (DRY TYPE) |
| SGS | Plant & Machinery | CONTROL & INSTRUMENTATION INCL. ERECTION |
| SGS | Plant & Machinery | PLANT INTERCOM SYSTEM |
| SGS | Plant & Machinery | 6 NOS CU TYPE SPILT ROLLER FOR P.A. NDE & DE BEARINGS [2Z318200] |
| SGS | Plant & Machinery | DM PLANT PHASE II[2Z322000] |
| SGS | Plant & Machinery | TURBO SUPERVISORY EQUIPMENTS FOR UNIT 1[2Z3227] |
| SGS | Plant & Machinery | PROCUREMENT OF ONE NO PROJECTION SYSTEM [2Z3059] |
| SGS | Plant & Machinery | Transducers |
| SGS | Plant & Machinery | BOTTOM ASH REMOVAL SYSTEM |
| SGS | Plant & Machinery | INSTALLATION OF 10 Te TRAVELING ELECTRIC HOIST ABOVE PA FAN BAY [2Z3090] |
| SGS | Plant & Machinery | EDDY CURRENT DRIVE CONTROL SYS TO VARIABLE FREQ DRIVE CONTROL SYS [2Z3141] |
| SGS | Plant & Machinery | MANUAL FIRE FIGHTING SPRINKLER SYSTEM FOR COAL CONVEYORS [2Z3092] |
| SGS | Plant & Machinery | 4 NOS. UNBALANCED (ECCENTRIC) MOTOR FEEDERS [2Z305100] |
| SGS | Plant & Machinery | INSTALLATION OF 2ND ELECTRONIC DRUM LEVEL INDICATOR FOR UNIT #2 [2Z306900] |
| SGS | Plant & Machinery | INSTALLATION OF ELECTRONIC DRUM LEVEL INDICATOR [2Z306100] |

| Location | Asset Type | Description |
|----------|-------------------|---|
| SGS | Plant & Machinery | 1- TRANSFORMER OIL FILTER MACHINE OF HIGHER CAPACITY [2Z3056] |
| SGS | Plant & Machinery | 1200 KW Boiler Feeder Pump Motor [2Z3021] |
| SGS | Plant & Machinery | CONTROL EQUIPMENT FOR DM PLANT & DM INSTRUMENT |
| SGS | Plant & Machinery | Air Ventillation System |
| SGS | Plant & Machinery | 1- ""BEML"" Bulldozer |
| SGS | Plant & Machinery | 100 TPH dry ash unloding system for SILO |
| SGS | Plant & Machinery | 1 - Guide Blade L2 mounted on diaphram |
| SGS | Plant & Machinery | CIRCULATING WATER SYSTEM |
| SGS | Plant & Machinery | CIRCULATING WATER SYSTEM |
| SGS | Plant & Machinery | ZERO EFFLUENT PHASE II [2Z3030] |
| SGS | Plant & Machinery | PROCUREMENT OF 1 NO 4 AWY C.W. BUTTERFLY VALVE [2Z3031] |
| SGS | Plant & Machinery | ZERO EFFLUENT PHASE - 3 [2Z3053] |
| SGS | Plant & Machinery | Procurement of 2 Nos. Submersible Pump for Drinking water |
| SGS | Plant & Machinery | 1 NO OIL IMMERSSED PUMP & MOTOR FOR 33 KV TRANSF. |
| SGS | Plant & Machinery | POWER & MOTOR CONTROL CENTRE INCL. STARTERS |
| SGS | Plant & Machinery | LOCAL PUSH BUTTON STATIONS |
| SGS | Plant & Machinery | FLOOR INSERTS FOR 33 KV SWITCH BOARD |
| SGS | Plant & Machinery | CONTROL & INSTRUMENTATION INCL. ERECTION |
| SGS | Plant & Machinery | CONTROL & INSTRUMENTATION INCL. ERECTION |
| SGS | Plant & Machinery | GENERATION & STATION AUXILLIARY RELAY BOARD |
| SGS | Plant & Machinery | RELACEMENT OF OBSOLETE 10 KVA UPS[2Z3151] |
| SGS | Plant & Machinery | 1NO MAIN STEAM STOP VALVE WITH ACTUATOR & ACCESSORIES[2Z314400] |
| SGS | Plant & Machinery | 5640 PCS OF 70/30 COPPER NICKEL & AL BRASS TUBE STRAIGHT [2Z317100] |
| SGS | Plant & Machinery | 5 NOS PROX SEISMIC, 2 NOS CHANNEL POSITION & 1 NO C.RELAY & K.MOD[2Z320000] |
| SGS | Plant & Machinery | SAFETY VALVES OF BOILER IN PHASE II [2Z3247] |
| SGS | Plant & Machinery | INSTALLATION OF VFD IN CCW PUMP [2Z3245] |
| SGS | Plant & Machinery | PROCUREMENT OF ON-LINE OPACITY METER [2Z3243] |
| SGS | Plant & Machinery | COMPLETE RENEWAL OF SAFETY VALVES OF BOILER IN PHASES [2Z3228] |
| SGS | Plant & Machinery | PROCUREMENT OF ON-LINE OXYGEN ANALYSER [2Z3242] |
| SGS | Plant & Machinery | GAS DUCTING [2Z3246] |
| SGS | Plant & Machinery | FHP |
| SGS | Plant & Machinery | BOILER FEED PUMP CARTRIDGE |
| SGS | Plant & Machinery | CRUSHER ROTOR ASSEMBLY |
| SGS | Plant & Machinery | CIRCULATING WATER PUMPS |
| SGS | Plant & Machinery | Coal Bunker upgradation |
| SGS | Plant & Machinery | Station Battery |
| SGS | Plant & Machinery | ASH CONVEYING SYSTEM |

| Location | Asset Type | Description |
|----------|-------------------|--|
| SGS | Plant & Machinery | Battery bank |
| SGS | Plant & Machinery | BOILER & AUXILIARY STRUCTURES UPGRADATION |
| SGS | Plant & Machinery | HEAT EXCHANGER |
| SGS | Plant & Machinery | DCS unit upgradation |
| SGS | Plant & Machinery | ONE MILL GEARBOX ROTATING ASSEMBLY |
| SGS | Plant & Machinery | LOCO UNDERCARRIAGE |
| SGS | Plant & Machinery | CIRCUIT BREAKERS |
| SGS | Plant & Machinery | ZERO DISCHARGE SYSTEM |
| SGS | Plant & Machinery | BFP RECIRCULATION VALVE |
| SGS | Plant & Machinery | DISTRIBUTED CONTROL SYSTEMS |
| SGS | Plant & Machinery | TURBO-ALTERNATOR BEARING TEMP MONITORING |
| SGS | Plant & Machinery | FLUE DUCT INSULATION & CLADDING |
| SGS | Plant & Machinery | ELEVATOR CONTROL SYSTEM |
| SGS | Plant & Machinery | AVR |
| SGS | Plant & Machinery | FLUE GAS DUCT |
| SGS | Plant & Machinery | GOODS CUM PASSENGER LIFT |
| SGS | Plant & Machinery | VFD FOR ID FAN |
| SGS | Plant & Machinery | HT CABLE TRENCH |
| SGS | Plant & Machinery | WAGON TIPLER |
| SGS | Plant & Machinery | MISCELLANEOUS INSTALLATION - WATER SYSTEM [2Z3112] |
| SGS | Plant & Machinery | RAILWAY SIDING including Yard infrastructure, tripler etc. |
| SGS | Plant & Machinery | STATION CABLE TRAY AND TRENCH OF GT2/ST2 [2Z312000] |
| SGS | Plant & Machinery | 16" LG LCD TV FOR OFFICER'S CHUMMERY [PG002800] - Officer's Chummary |
| SGS | Plant & Machinery | 1 NO. BROTHER MAKE PLAIN PAPER FAX MODEL NO. 878 [PG002400] |
| SGS | Plant & Machinery | BLUE STAR MAKE 15 LT WATER COOLERS [PG801600] - Canteen |
| SGS | Equipment | 1 NO. HP MONO LASER PRINTER DUPLEX WITH NETWORK (MODEL-P1606DN) [PG3037] |
| SGS | Equipment | 1 80LTRS. STORAGE, 40 LTRS WATER COOLER-BLUE STAR MAKE [PG002900] |
| SGS | Equipment | Cost of Material for Inform. System [2P700602] |
| SGS | Equipment | PORTABLE AIR BLOWER & ACCESSORIES [PG6011] |
| SGS | Equipment | AQUAGUARD HI FLO WATER FILTER CUM PURIFIER, [PG801502] - Canteen |
| SGS | Equipment | AIR CONDITIONER (WINDOW) - 1.5 TON CAPACITY LG MAKE. [PG6014] |
| SGS | Equipment | 1 NO. CANON DIGITAL COPIER CUM LASER PRINTER [2Z3142] |
| SGS | Equipment | ORACLE 10g STD. 1 DATABASE SERVER (5 USER) WITH MEDIA KIT, [2P602902] |
| SGS | Equipment | 2 NO. HP MONO LASER PRINTER DUPLEX WITH NETWORK (MODEL-P1606DN) [PG3035] |
| SGS | Equipment | Procurement of New Photocopier Machine [2Z304300] |
| SGS | Equipment | AIR CONDITIONING OF OFFICER'S ENCLAVE [2Z3099] |

| Location | Asset Type | Description |
|----------|------------|--|
| SGS | Equipment | 1 NO.BLUE STAR WATER COOLER MODEL-SDLX 4-80[PG1039] |
| SGS | Equipment | SAMSUNG 2TON SPLIT A.C [2P703702] |
| SGS | Equipment | INSTALLATION OF CLOSE CIRCUIT CAMERA (CCTV) AT FHP[2Z3158] |
| SGS | Equipment | CHARGES FOR VOLTAS 40/80 FSS WATER COOLER [2P600102] |
| SGS | Equipment | 1 NO. PILOT PAPER SHREDDER MACHINE[PG2034] |
| SGS | Equipment | TREADMILL,UPRIGHTBIKE ,AB EXERCISER,DUMBELL&DIGITAL WEIGHING SCALE[2M1704] |
| SGS | Equipment | PLANT SURVEILLANCE SYSTEM THROUGH CCTV-PHASE I&II[2Z3203] |
| SGS | Equipment | 1 NO.BLUE STAR WATER COOLER MODEL-SDLX 4-80[PG1037] |
| SGS | Equipment | 1 NO.BLUE STAR WATER COOLER MODEL-SDLX 4-80[PG1038] |
| SGS | Equipment | 1 Intel PC with MS Windows XP , MS Office 2007 [PC0046] |
| SGS | Equipment | 3 NO. 12" SWEEP EXHAUST FAN, MAKE-"CROMPTON" [PG3036] |
| SGS | Equipment | 1 NO. VOLTAS/LG MAKE 2 TR SPLIT AC [PG5018] |
| SGS | Equipment | 3 NO. 1.5 TR LG ACs[PG6006] |
| SGS | Equipment | 1 No.Photocopier of model Xerox Work Centre WC-5016 [PG901002] |
| SGS | Equipment | 1 NO. 220 LTR WHIRLPOOL REFRIGERATOR[PG2021] |
| SGS | Equipment | 1 NO.HD LED TV(46 INCH),2 NO GFX CARD,2 NO HDMI CABLE[2Z3158] |
| SGS | Equipment | 4 NO. VENUS MAKE 25 LTR. WATER HEATER MODEL 025 GV [PG3033] |
| SGS | Equipment | 1 NO.BLUE STAR WATER COOLER MODEL-SDLX 4-80 [PG1033] |
| SGS | Equipment | 1 NO.BLUE STAR WATER COOLER MODEL-SDLX 4-80 [PG1034] |
| SGS | Equipment | 1 NO.BLUE STAR WATER COOLER MODEL-SDLX 4-80 [PG1036] |
| SGS | Equipment | 1 No.Eureka Forbes make Vacuum Cleaners [PG901502] |
| SGS | Equipment | 2 Nos. Aquagaurd HI-FLO water purifier [2P703800] |
| SGS | Equipment | 2 NO. 1.5 TR WINDOWS AIR CONDITIONER[PG4003] |
| SGS | Equipment | 1 NO. 2 TON SPLIT AIR CONDITIONER[PG4028] |
| SGS | Equipment | 2 Nos.Wall mounted high gain screen[PC808700]-Tranning Centre |
| SGS | Equipment | DIGITAL CAMERA 10 MP, 10X OPTICAL ZOOM WITH 8 GB SD CARD[PG2008] |
| SGS | Equipment | CIVIL WORK FOR 2 NOS.1.5 TR HIGH WALL AC [2M1138] |
| SGS | Equipment | 1 NO.BLUE STAR WATER COOLER MODEL-SDLX 4-80 [PG1035] |
| SGS | Equipment | ASSEMBLED SERVER, [2P600917] - SGS |
| SGS | Equipment | 1 NO. CANON MAKE DIGITAL CAMERA[PG2023] |
| SGS | Equipment | 1 NO.BLUE STAR WATER COOLER (MODEL-SDLX 4-80)[PG2026] |
| SGS | Equipment | 2 Ton Split AC Samsung make [PG801400]-Telephone room |
| SGS | Equipment | 30 Nos PC & WIN 7 PRO, 20 NOS MS OFF 2010 & 5 NOS. TFT 19" MONITOR[2Z8020] |
| SGS | Equipment | Conversion of the 100T mechanical wagon tripler weighbridge |
| SGS | Equipment | AIR CONDITIONER(SPLIT) 1.5TON LG/VOLTAS [PG7011] |
| SGS | Equipment | SPARES FOR WAGON TIPPLER WEIGH BRIDGE [PG7001] |

| Location | Asset Type | Description |
|----------|----------------------|--|
| SGS | Equipment | 1 NO. DESKTOP PC FOR CCTV MONITORING [PG7023] |
| SGS | Equipment | 1 NO. DESKTOP PC FOR CCTV MONITORING [PG7022] |
| SGS | Equipment | AIR CONDITIONER (WINDOW) 1.5TON LG/VOLTAS [PG7005] |
| SGS | Equipment | 1. COMPLETE PC FOR WAGON TIPPLER [PG7001] |
| SGS | Furniture & Fittings | Furniture & Fittings |
| SGS | Software | LATEST VERSION OF DCS INCL. REPLACEMENT OF ENGG/WORK STATIONS [2Z3241] |
| SGS | Vehicle | 10 Ton Capacity Mobile Crane |
| SGS | Vehicle | Complete Bulldozer (2Z3047) |
| TGS | Land | Land for Titagarh Generating Station and its all activities |
| TGS | Building | Privy, Height: 3M, Buildup Area: 18 SqM |
| TGS | Building | Concrete Road - 4M wide, Buildup Area: 300 M |
| TGS | Building | Shiftmen's quarter, Buildup Area: 482.36 SqM (G12 309+336+355+442) |
| TGS | Building | Shed near cable godown, Buildup Area: 161.25 SqM |
| TGS | Building | Site office and quarter - 2 storied, Buildup Area: 773.1997 SqM |
| TGS | Building | TXR and Yard Master's cabin - 2 storied, Buildup Area: 48.1 SqM |
| TGS | Building | Belt Store, Buildup Area: 260 SqM |
| TGS | Building | RCC ROAD FROM ASH GATE TO SILO AREA[2Z4301] |
| TGS | Building | RENOVATION OF ROOF SLAB BEAM WALL AT RAW WATER PRE-TREATMENT PLANT[2Z4302] |
| TGS | Building | Labour Hut, Buildup Area: 32.55 SqM |
| TGS | Building | Chimney, Buildup Area: 100 M |
| TGS | Building | Fuel Oil unloading and transfer pump house |
| TGS | Building | CHP STRUCTURE[2Z426500] |
| TGS | Building | DM Plant Building (Crude Water Pump house), Ht: 1M, Buildup Area: 315 SqM |
| TGS | Building | Clarified water reservoir, Buildup Area: 350000 Gal. |
| TGS | Building | Club House building , Buildup Area: 130 SqM |
| TGS | Building | Ash Silo, Height: 4M, Buildup Area: 283.642857142857 SqM |
| TGS | Building | Intake Pump House, Buildup Area: 1592 SqM (G12 193+319+321+337) |
| TGS | Building | EXTENSION OF SHED AT COAL STACKYARD [2Z4083] |
| TGS | Building | Drains, Buildup Area: 832 M |
| TGS | Building | FACELIFT OF CANTEEN [2Z4170] |
| TGS | Building | Bituminous Road - 8M wide, Buildup Area: 1340 M |
| TGS | Building | Bridge connecting Dolphin and pump house, Buildup Area: 44.2 SqM |
| TGS | Building | Ash Water Pump House, Buildup Area: 301.5 SqM |
| TGS | Building | Supporting structure for Boiler, Height: 4M, Buildup Area: 4431.36528 SqM |
| TGS | Building | Shed at Coal Yard, Height: 2M, Buildup Area: 1875 SqM |
| TGS | Building | Ash Trap near Crusher House, Buildup Area: 48 SqM |

| Location | Asset Type | Description |
|----------|------------|---|
| TGS | Building | Transfer Point - 1, Buildup Area: 129.75 SqM |
| TGS | Building | Concrete Road - 6M wide, Buildup Area: 940 M |
| TGS | Building | Contractors Colony, Buildup Area: 32.3 SqM |
| TGS | Building | TGS- CIVIL WORK. 2ND R/A BILL[2Z424100] |
| TGS | Building | Fuel Oil unloading and transfer pump house, Ht: 1M, Buildup Area: 252 SqM |
| TGS | Building | Desilting around intake pump huse jetty |
| TGS | Building | Shed at Coal Yard |
| TGS | Building | Modification of South side pond with separation wall |
| TGS | Building | Boundary wall, Buildup Area: 2236 M (G12 192+213+265+273+274+276+289) |
| TGS | Building | Contractors Colony, Buildup Area: 85.56 SqM |
| TGS | Building | DM Plant Building (Crude Water Pump house) (G12 198+203+299+356+391+392) |
| TGS | Building | Ash Trap near Crusher House, Buildup Area: SqM |
| TGS | Building | Engine and Bulldozer shop, Buildup Area: 259 SqM |
| TGS | Building | ROADS & CONTRACTOR COLONY[2Z4189] |
| TGS | Building | Fire water pump house, Buildup Area: 230 SqM |
| TGS | Building | Tippler Control Building, Buildup Area: 223 SqM |
| TGS | Building | LabourHut nr south gate, PumpRoom, SecurityBarrack, Area: 848.73 SqM |
| TGS | Building | Fire water pump house |
| TGS | Building | BOUNDARY WALL OF TGS INCLUDING PAINTING[2Z4304] |
| TGS | Building | Concrete Road - 8M wide, Buildup Area: 392 M |
| TGS | Building | IMPROVEMENT OF WORK AMBIENCE AT 15 METRES OFFICER""S BLOCK [2Z4093] |
| TGS | Building | Receiving station bldg and Control S/w room, Ht: 1M, Buildup Area: 2828 SqM |
| TGS | Building | CONSTRUCTION OF FIRE WATER HYDRANT RING MAIN AND A NEW DIESEL SHED[2Z4213] |
| TGS | Building | Store Building (G11,HT44,AC44,DC44 35) |
| TGS | Building | Radiography room, Buildup Area: 9.29 SqM |
| TGS | Building | Store Building, Buildup Area: 3038 SqM (G12 218+246+247+314) |
| TGS | Building | TURBINE HOUSE AND OTHER BUILDINGS (PHASE-II)[2Z425700] |
| TGS | Building | CHIMNEY AT TGS [2N1559] |
| TGS | Building | Gate Office/Personnel/Time/Security office, Ht: 1M, Buildup Area: 585 SqM |
| TGS | Building | Cycle / Scooter Shed, Buildup Area: 180 SqM |
| TGS | Building | Shiftmen""s quarter - Boundary wall, Buildup Area: 110.0MSqM |
| TGS | Building | Pump room and security barrack, Buildup Area: 165.17 SqM |
| TGS | Building | Canteen Building, Buildup Area: 950 SqM (G12 235+285+320+343+361) |
| TGS | Building | Workshop Building, Buildup Area: 561 SqM |
| TGS | Building | Bab Cox Builidng, Buildup Area: 136.32 SqM |
| TGS | Building | High Pressure fuel oil Pump house, Height: 2M, Buildup Area: 276 SqM |

| Location | Asset Type | Description |
|----------|-------------------|---|
| TGS | Building | Cable Store and non stock material godown, Ht: 1M, Buildup Area: 309.12 SqM |
| TGS | Building | ILLUMINATING SYSTEM [2Z4146] |
| TGS | Building | Chemical House for Water, Buildup Area: 400 SqM |
| TGS | Building | Medical Centre, Buildup Area: 150 SqM |
| TGS | Building | Coal Handling Control and Switchgear house, Ht: 1M, Buildup Area: 776 SqM |
| TGS | Building | EADA EMBANKMENT & BOUNDARY WALL UPGRADATION [2Z426200] |
| TGS | Building | Neutralising Pit |
| TGS | Building | Bab Cox Buildng, Buildup Area: 42.6 SqM |
| TGS | Building | Railway maintenance room and store, Buildup Area: 24 SqM |
| TGS | Building | Crusher House, Buildup Area: 282 SqM |
| TGS | Building | Ash Water Pump House, Buildup Area: 136.5 SqM |
| TGS | Building | CONSTRUCTION OF VVVF DRIVE PANEL ROOM [2Z421800] |
| TGS | Building | INSIDE & OUTSIDE PAINTING INCLUDING OF CRACKS [2Z423800] |
| TGS | Building | DM Plant Building, Buildup Area: 1178 SqM (G9 121+132+363+388) |
| TGS | Building | Chimney, Buildup Area: 100 M |
| TGS | Building | ROOF TREATMENT CIVIL WORK [2Z422000] |
| TGS | Building | Power House Building (G9 109+110+111+118+119+120+123+134) |
| TGS | Building | ESP Control Room, Height: 2M, Buildup Area: 404 SqM |
| TGS | Building | Neutralising Pit, Height: 2M, Buildup Area: 200 SqM |
| TGS | Building | Power House Building, Buildup Area: 40778 SqM |
| TGS | Building | Booster Water Pump House, Buildup Area: 23 SqM (G12 195+201+207+353) |
| TGS | Plant & Machinery | 1 NO. VINKOS 50 TON CAP. HYDRAULIC PULLER |
| TGS | Plant & Machinery | DENSE PHASE PNEUMATIC CONVEYING SYSTEM IN 3RD ROW OF ESP HOPPERS OF # 4 |
| TGS | Plant & Machinery | Boiler -3: Front Fired PF Boiler incl ID, FD, PA Fans, Coal Mills etc. |
| TGS | Plant & Machinery | INDENGENOUS VALVES FOR POWER CYCLE PIPING |
| TGS | Plant & Machinery | R.C. PILING AND PILE CAP FOR BOILER 1 |
| TGS | Plant & Machinery | 1 NO PASSENGER LIFT FOR OFFICE BLOCK |
| TGS | Plant & Machinery | WATER SPRINKLER SYSTEM FOR ELEVATOR CONVEYOR [2Z4128] |
| TGS | Plant & Machinery | ILLUMINATION SYSTEM FOR STREET LIGHT & CANTEEN HEATING SYS [2Z4133] |
| TGS | Plant & Machinery | UPGRADATION OF PA FANS [2Z4129] |
| TGS | Plant & Machinery | MODIFICATION OF COAL MILL TURRET AND PF PIPE [2Z4126] |
| TGS | Plant & Machinery | Cost of Armoured Polycore HDPE Tubes |
| TGS | Plant & Machinery | Hand held metal detector with SM3C dry battery for security services |
| TGS | Plant & Machinery | FIRE FIGHTING EQUIPMENT |
| TGS | Plant & Machinery | MISC. CONNECTING PLANT CABLES & CABLE RACKS |
| TGS | Plant & Machinery | MISC. CONNECTING PLANT CABLES & CABLE RACKS |

| Location | Asset Type | Description |
|----------|-------------------|--|
| TGS | Plant & Machinery | 1 NO GOODS CUM PASSENGER LIFT (STORES) |
| TGS | Plant & Machinery | R C PILING & PILE CAPS FOR CHP |
| TGS | Plant & Machinery | FUEL OIL HANDLING SYSTEM |
| TGS | Plant & Machinery | Boiler -4: Front Fired PF Boiler incl ID, FD, PA Fans, Coal Mills etc. |
| TGS | Plant & Machinery | R.C. PILING OF BOILER 3 |
| TGS | Plant & Machinery | Boiler -2: Front Fired PF Boiler incl ID, FD, PA Fans, Coal Mills etc. |
| TGS | Plant & Machinery | 4 Nos. for Service Air, 4 Nos. for Instrument Air |
| TGS | Plant & Machinery | Boiler -1: Front Fired PF Boiler incl ID, FD, PA Fans, Coal Mills etc. |
| TGS | Plant & Machinery | 5 NOS SUCTION GATE VALVES |
| TGS | Plant & Machinery | 7 NOS BUTTERFLY VALVES |
| TGS | Plant & Machinery | DM PLANT INCL ACID, CAUSTIC, BRINE TANKS |
| TGS | Plant & Machinery | 5 NOS TRAVELLING WATER SCREENS |
| TGS | Plant & Machinery | EMERGENCY ASH DUMPING SYSTEM FROM SILO TO EADA |
| TGS | Plant & Machinery | AC PLANT FOR 15 MTRS. LEVEL MANAGERIAL BLOCK |
| TGS | Plant & Machinery | 1 NO. KIRLOSKAR HEV. DUTY HACKSAW M/C MODEL COBRA 9 |
| TGS | Plant & Machinery | 1 NO. BEARING INSPECTION EQUIPMENT |
| TGS | Plant & Machinery | 1 - CROMPTON 7.5 MVA UNIT TRANSFORMER - UT4 |
| TGS | Plant & Machinery | 1 - 1000 KVA UNIT AUXILIARY TRANSFORMER - UAT2 |
| TGS | Plant & Machinery | STATION AUXILLIARY BOARD (SAB2) - 415V |
| TGS | Plant & Machinery | MCC FOR UNIT 3 |
| TGS | Plant & Machinery | 6.6 KV NGR FOR UNIT 4 |
| TGS | Plant & Machinery | 1 NO AVR PANEL, OTHER ACCESSORIES AND OTHER CHARGES [2Z4198] |
| TGS | Plant & Machinery | SUPPLY & INSTALN. OF AIR CONDITIONING PLANT |
| TGS | Plant & Machinery | DCS FOR UNIT #4 [2Z4125] |
| TGS | Plant & Machinery | 1 NO. PARALLEL HAND REAMER |
| TGS | Plant & Machinery | Dense phase Pneumatic Conveying System for ESP Hoppers |
| TGS | Plant & Machinery | Modification / Restoration of north side Hydrobin |
| TGS | Plant & Machinery | ASH HANDLING SYSTEM |
| TGS | Plant & Machinery | STEAM TRAPS FOR POWER CYCLE PIPING |
| TGS | Plant & Machinery | CHARTLESS RACORDER - 2 NOS |
| TGS | Plant & Machinery | 1 No.Transformer oil breakdown test set [PG800200] |
| TGS | Plant & Machinery | DISSOLVED OXYGEN ANALYSER |
| TGS | Plant & Machinery | MISC. CONNECTING PLANT CABLES & CABLE RACKS |
| TGS | Plant & Machinery | MISC. CONNECTING PLANT CABLES & CABLE RACKS |
| TGS | Plant & Machinery | 3 LINK CHAMBER BOARDS 415V 5 PANEL CIRCUIT DIVIDING |
| TGS | Plant & Machinery | PURCHASE & INSTALLATION OF AIR COMPRESSOR WITH DUMPING PLANT |
| TGS | Plant & Machinery | VENTILLATION PLANT- Air Wahery Unit |

| Location | Asset Type | Description |
|----------|-------------------|--|
| TGS | Plant & Machinery | 1 NO 7.5 TONNES ASH WATER PUMP HOUSE CRANE |
| TGS | Plant & Machinery | ASH HANDLING SYSTEM |
| TGS | Plant & Machinery | 2 No. VWF Controllers for the two unbalanced motor vibrating feeders |
| TGS | Plant & Machinery | MAXFLO PNEUBLASTER FOR COAL BUNKER CHUTES |
| TGS | Plant & Machinery | PIPE RACKS & BRIDGES FOR LDO/HFO - NETWORK |
| TGS | Plant & Machinery | 2 NOS. R.C. CHIMNIES & PILING |
| TGS | Plant & Machinery | RUBBER EXPANSION JOINTS FOR BOILER 4 |
| TGS | Plant & Machinery | Boiler -1: Front Fired PF Boiler incl ID, FD, PA Fans, Coal Mills etc. |
| TGS | Plant & Machinery | REWINDING OF GENERATOR STATOR [2Z4073] |
| TGS | Plant & Machinery | REWINDING STATOR-60 MW, PARSONS MAKE TURBO GENERATOR |
| TGS | Plant & Machinery | TURBO GENERATOR NO.4. 60MW (70.65 MVA) |
| TGS | Plant & Machinery | TURBO GENERATOR NO.2. 60MW (70.65 MVA) |
| TGS | Plant & Machinery | TURBO GENERATOR NO.2. 60MW (70.65 MVA) |
| TGS | Plant & Machinery | TURBO GENERATOR NO.1. 60MW (70.65 MVA) |
| TGS | Plant & Machinery | SLUICE GATES |
| TGS | Plant & Machinery | 5 NOS SUCTION GATE VALVES |
| TGS | Plant & Machinery | 3 NOS SCREEN WASH WATER PUMPS |
| TGS | Plant & Machinery | FIRE FIGHTING EQUIPMENT |
| TGS | Plant & Machinery | 1 NO. PORTABLE LOW RESISTANCE OHM METER |
| TGS | Plant & Machinery | 2 SIETEX MINILINE SINGLE PENSTRIP CHART RECORDER |
| TGS | Plant & Machinery | Fire Protection system |
| TGS | Plant & Machinery | KIRLOSKAR GEARED HIGH PRECISION LATHE model 1330 |
| TGS | Plant & Machinery | PURCHASED OF 1 NO SOFT STARTER FOR INSTRUMENT AIR COMPRESSOR |
| TGS | Plant & Machinery | TGS -Add inst in the fire protection sys at TGS for FEA discount |
| TGS | Plant & Machinery | CONTROLLERS & RELAYS - IMPORTED RELAYS |
| TGS | Plant & Machinery | 415V MOTOR CONTROL CENTRE (MCC) |
| TGS | Plant & Machinery | MISCELLANEOUS ELECTRONIC EQUIPMENT FOR INSTUMENTATION |
| TGS | Plant & Machinery | INSTALLATION OF TRANSFORMER |
| TGS | Plant & Machinery | CONTROLLERS & RELAYS - INDIGENOUS RELAYS |
| TGS | Plant & Machinery | MOTOR PROTECTION RELAY[2Z4204] |
| TGS | Plant & Machinery | 6 NOS AFTER COOLER ASSEMBLY WITH INTERCOOLER ASSEMBLY [2Z422800] |
| TGS | Plant & Machinery | 1 NO. CHECKER pH TESTER, 1 NO. CONDUCTIVITY TESTER WITH SOLUTIONS [PG4026] |
| TGS | Plant & Machinery | 1 NOS IMPACT WRENCH[PG405100] |
| TGS | Plant & Machinery | Super Heater tube elements for Boiler No.1 [2Z4077] |
| TGS | Plant & Machinery | PIPE RACKS & BRIDGES FOR LDO/HFO - NETWORK |
| TGS | Plant & Machinery | PROCUMENT OF 1 NO. ONLINE CO-ANALYSER FOR TGS |
| TGS | Plant & Machinery | SPRAY NOZZLES AT BURNER FRONT FOR BOILER NO. 2 |

| Location | Asset Type | Description |
|----------|-------------------|--|
| TGS | Plant & Machinery | AIR COMPRESSOR, DRIVES & ACCESSORIES |
| TGS | Plant & Machinery | LP CHEMICAL FEED PUMP |
| TGS | Plant & Machinery | ERECTION OF OVERHEAD BYPASS INTERNAL PIPELINE PUMPHOUSE TO TURBINE HOUSE |
| TGS | Plant & Machinery | FIRE FIGHTING EQUIPMENT |
| TGS | Plant & Machinery | INCORPORATION OF CROSS BELT SEPERATOR IN 5A & 5B CONVEYOR [2Z4166] |
| TGS | Plant & Machinery | Upgradation of Turbo-Supervisory Equipment in unit I [2Z405100] |
| TGS | Plant & Machinery | Feasibility of zero discharge system [2Z402800] |
| TGS | Plant & Machinery | 1- STEEL TUBULR SCAFFOLDING |
| TGS | Plant & Machinery | STATION BATTERY FOR INTAKE PUMP |
| TGS | Plant & Machinery | 48 NOS. BHARAT SUMP PUMPS |
| TGS | Plant & Machinery | ASH HANDLING SYSTEM |
| TGS | Plant & Machinery | 2 NOS WAGON TIPPER UNITS WITH DUST SUPRESSOR |
| TGS | Plant & Machinery | COAL HANDLING SYSTEM |
| TGS | Plant & Machinery | CONTROL VALVE |
| TGS | Plant & Machinery | INDENGENOUS VALVES FOR POWER CYCLE PIPING |
| TGS | Plant & Machinery | Boiler -4: Front Fired PF Boiler incl ID, FD, PA Fans, Coal Mills etc. |
| TGS | Plant & Machinery | CHEMICAL CLEANING OF BOILER 2 |
| TGS | Plant & Machinery | TURBO GENERATOR NO.3. 60MW (70.65 MVA) |
| TGS | Plant & Machinery | HIGHER CAP CONDENSATE EXTRACTION PUMPS WITH SUITABLE MOTORS(P II) [2Z4052] |
| TGS | Plant & Machinery | CONDENSATE EXTRACTION PUMP WITH SUITABLE MOTOR FOR #1 (PH 3) [2Z4074] |
| TGS | Plant & Machinery | 5 NOS TRAVELLING WATER SCREENS |
| TGS | Plant & Machinery | R C DISCHARGE CHANNEL |
| TGS | Plant & Machinery | SLUICE GATES |
| TGS | Plant & Machinery | SLUICE GATES |
| TGS | Plant & Machinery | 2- PORTABLE PUMP SETS |
| TGS | Plant & Machinery | KIRLOSKAR GEARED HIGH PRECISION LATHE model 1810 |
| TGS | Plant & Machinery | Automated attendance management system |
| TGS | Plant & Machinery | 1 - 20 MVA STATION TRANSFORMER - ST2 |
| TGS | Plant & Machinery | GENERATOR BUS DUCTS (GBD)-UNIT 1 |
| TGS | Plant & Machinery | INCORPORATION OF VARIABLE SPEED DRIVE FOR UNIT#4 I.D FANS[2Z4197] |
| TGS | Plant & Machinery | 1 INDUSTRIAL HOT & COLD BLOWER & 1 INDUSTRIAL DRILL MACHINE [PG3008] |
| TGS | Plant & Machinery | 01 LOT PLC SYSTEM[2Z423900] |
| TGS | Plant & Machinery | ELECTRONIC ATTENDANCE RECORDING SYSTEM [2Z4091] |
| TGS | Plant & Machinery | FUEL OIL HANDLING SYSTEM |
| TGS | Plant & Machinery | Boiler -3: Front Fired PF Boiler incl ID, FD, PA Fans, Coal Mills etc. |

| Location | Asset Type | Description |
|----------|-------------------|---|
| TGS | Plant & Machinery | RUBBER EXPANSION JOINTS FOR LP PIPING |
| TGS | Plant & Machinery | AC PLANT AT O&M TRAINING INSTITUTE |
| TGS | Plant & Machinery | INSTALLATION OF IMPROVED ASH CONDITIONERS [2Z4130] |
| TGS | Plant & Machinery | COAL MILL TURRET & PF PIPE MODIFICATION [2Z4119] |
| TGS | Plant & Machinery | Upgradation of ammonia dosing system at ESP inlet of all 4 units [2Z406100] |
| TGS | Plant & Machinery | Online Oxygen Analyser for 1 & 3 boilers [2Z405500] |
| TGS | Plant & Machinery | MISC. CONNECTING PLANT CABLES & CABLE RACKS |
| TGS | Plant & Machinery | MISC. CONNECTING PLANT CABLES & CABLE RACKS |
| TGS | Plant & Machinery | 1 NO 90 AMP LEAD ACID STORAGE BATT.FOR PLANT PHONE |
| TGS | Plant & Machinery | Vibration analyser model 5050 with accessories |
| TGS | Plant & Machinery | LP PIPING & ERRECTION |
| TGS | Plant & Machinery | 1 NO 7.5 TONNES ASH WATER PUMP HOUSE CRANE |
| TGS | Plant & Machinery | AIR RECEIVERS |
| TGS | Plant & Machinery | IMPORTED VALVES FOR POWER CYCLE PIPING |
| TGS | Plant & Machinery | Cooling Tower [2Z406700] |
| TGS | Plant & Machinery | TURBO GENERATOR NO.4. 60MW (70.65 MVA) |
| TGS | Plant & Machinery | 5 NOS SUCTION GATE VALVES |
| TGS | Plant & Machinery | R C DISCHARGE CHANNEL |
| TGS | Plant & Machinery | INCORPORATION OF ZERO EFFLUENT DISCHARGE SYSTEM (PHASE II) [2Z4095] |
| TGS | Plant & Machinery | BIFCO HI-PRECISION BENCH DRILLING M/C MODEL BDM/HD |
| TGS | Plant & Machinery | Misc equipments |
| TGS | Plant & Machinery | 1 NO BEML MODEL D-I55A COAL DOZER |
| TGS | Plant & Machinery | 1 - 600 KVA C.W.PLANT AUXILIARY TRANSFORMER - CWT2 |
| TGS | Plant & Machinery | 1 - 70 MVA GENERATOR TRANSFORMER - GT2 |
| TGS | Plant & Machinery | PROCUREMENT OF 1 NO.WALLACE & TIERNAN MAKE PNEUMATIC CALIBRATOR [2Z406631] |
| TGS | Plant & Machinery | DM PLANT AUX. BOARD (DMAB) - 415V |
| TGS | Plant & Machinery | AMMONIA LEAK DETECTION SYSTEM[2Z4207] |
| TGS | Plant & Machinery | 1 SET LIVE FRAME, 1 NOS VIBRATOR SHEAVE & 12 NOS SUPPORT SPRING [2Z421900] |
| TGS | Plant & Machinery | 16 NOS. RH3-103, E6, 1A/5A,220 V DC + 48 V DC I/P/NA[2Z422500] |
| TGS | Plant & Machinery | AUGMENTATION of LP & HP TURBINE OF UNIT 4[2Z425200] |
| TGS | Plant & Machinery | FUEL OIL HANDLING SYSTEM |
| TGS | Plant & Machinery | ELECTRICAL GROUNDING FOR BOILER 4 |
| TGS | Plant & Machinery | CONVERSION OF AIR DRIER [2Z410531] |
| TGS | Plant & Machinery | HEAT EXCHANGERS FOR LP PIPING |
| TGS | Plant & Machinery | CONDENSATE TRANSFER PUMPS & W/PUMPS FOR LP PIPING |
| TGS | Plant & Machinery | SUPPLY & INSTALN. OF AIR CONDITIONING PLANT |

| Location | Asset Type | Description |
|----------|-------------------|--|
| TGS | Plant & Machinery | SUPPLY & INSTALN. OF AIR CONDITIONING PLANT |
| TGS | Plant & Machinery | INSTALLATION OF BUNKER LEVEL INDICATORS AT COAL BUNKER [2Z4162] |
| TGS | Plant & Machinery | BAG FILTERS FOR ASH SILO VENTS [2Z410800] |
| TGS | Plant & Machinery | VACCUM CONTACTORS AT MAIN STORE BUILDING |
| TGS | Plant & Machinery | 1 NO. VICE TABLE O&M TRAINING INSTT. |
| TGS | Plant & Machinery | 1 NO. CIE MAKE INSULATION TESTER |
| TGS | Plant & Machinery | INDUSTRIAL PH AMPLIFIER ETC.FOR AUTO TEMP.COMPENSATION. |
| TGS | Plant & Machinery | INSTALLATION OF JOINT BOXES |
| TGS | Plant & Machinery | ADDL. BATTERY SET FOR PRESENT UPS |
| TGS | Plant & Machinery | 1 NO 5 TONNES TRAVELLING CRANE FOR STORES |
| TGS | Plant & Machinery | MODIFICATION OF ONCE THROUGH SYSTEM OF ASH HANDLING PLANT |
| TGS | Plant & Machinery | COAL HANDLING SYSTEM |
| TGS | Plant & Machinery | PIPE RACKS & BRIDGES FOR LDO/HFO - NETWORK |
| TGS | Plant & Machinery | 1 No. Higher Capacity Condensate Extraction Pump [2Z407400] |
| TGS | Plant & Machinery | TURBO GENERATOR NO.3. 60MW (70.65 MVA) |
| TGS | Plant & Machinery | TURBO GENERATOR NO.1. 60MW (70.65 MVA) |
| TGS | Plant & Machinery | TURBO GENERATOR NO.2. 60MW (70.65 MVA) |
| TGS | Plant & Machinery | 7 NOS BUTTERFLY VALVES |
| TGS | Plant & Machinery | 5 NOS TRAVELLING WATER SCREENS |
| TGS | Plant & Machinery | 5 NOS SUCTION GATE VALVES |
| TGS | Plant & Machinery | STATION BATTERY FOR INTAKE PUMP |
| TGS | Plant & Machinery | 1.5 TON HYDRAULIC MOBILE CRANE |
| TGS | Plant & Machinery | INSTALLATION IN THE FIRE PROTECTION SYSTEM AT TGS FOR FEA DISCOUNT |
| TGS | Plant & Machinery | 1,000 KVA L.T. AUXILIARY TRANSFORMER - UAT1 |
| TGS | Plant & Machinery | 1 - 75 MVA UNIT TRANSFORMER - UT2 |
| TGS | Plant & Machinery | 1 - 1250 KVA AUXILIARY COAL PLANT TRANSFORMER-CPT2 |
| TGS | Plant & Machinery | COST OF ELECTRICAL EQUIPMENT |
| TGS | Plant & Machinery | CONVERSION TO MODIFIED ELECTRONIC CONTROLLERS IN ESP |
| TGS | Plant & Machinery | COAL PLANT BOARD (CPB) - 6.6V |
| TGS | Plant & Machinery | 415V CIRCUIT BREAKERS |
| TGS | Plant & Machinery | CONVERSION OF PENUMATIC TO ELECTRONIC INSTRUMENTATION AT UNIT 4 |
| TGS | Plant & Machinery | 1 SET 33 KV NGR |
| TGS | Plant & Machinery | STATION AUXILLIARY BOARD (SAB1) -415V |
| TGS | Plant & Machinery | IMPORTED RELAYS |
| TGS | Plant & Machinery | ELECTRICAL EQUIPMENT ERECTN-SAB1,UAB,MCCs,LCPs |
| TGS | Plant & Machinery | 1 NO. IR THERMOGRAPHY CAMERA[2Z4212] |
| TGS | Plant & Machinery | 1 NO. CROMPTON PUMP & MOTOR WITH 40 MTR PVC HOSE [PG4047] |
| TGS | Plant & Machinery | 87 NOS. PRIMARY SUPER HEATER HORIZONTAL COILS[2Z421600] |

| Location | Asset Type | Description |
|----------|-------------------|---|
| TGS | Plant & Machinery | MANUFACTURE AND SUPPLY OF 49 NOS. ECONOMISER COILS (TOP)[2Z421700] |
| TGS | Plant & Machinery | CONVERSION OF ELECTRO POWER GEARBOX TO OPTIMAX GEARBOX FOR ESP [2Z427100] |
| TGS | Plant & Machinery | FLUE GAS DUCTING[2Z428000] |
| TGS | Plant & Machinery | CONDENSOR RETUBING IN UNIT#2[2Z428200] |
| TGS | Plant & Machinery | FLUE GAS DUCTING [2Z4298] |
| TGS | Plant & Machinery | Boiler -4: Front Fired PF Boiler incl ID, FD, PA Fans, Coal Mills etc. |
| TGS | Plant & Machinery | DRY ASH HANDLING FOR AIR HEATERS [2Z410700] |
| TGS | Plant & Machinery | MISC. CONNECTING PLANT CABLES & CABLE RACKS |
| TGS | Plant & Machinery | 4.5 TON SPLIT AC FOR ELECTRIC PANEL |
| TGS | Plant & Machinery | 1 NO 5 TONNES TRAVELLING CRANE FOR STORES |
| TGS | Plant & Machinery | CAPACITY ENHANCEMENT OF ONE WAGON TIPPLER [2Z4138] |
| TGS | Plant & Machinery | Inst f AxialSwirl durner, modf f bottom lier coal mill outlet piping 2Z4040 |
| TGS | Plant & Machinery | 1 BOLT HEATING SYSTEM FOR CTM DEPT. |
| TGS | Plant & Machinery | MISC. CONNECTING PLANT CABLES & CABLE RACKS |
| TGS | Plant & Machinery | MISC. CONNECTING PLANT CABLES & CABLE RACKS |
| TGS | Plant & Machinery | VALVES FOR LP PIPING |
| TGS | Plant & Machinery | CONDENSATE TRANSFER PUMPS & W/PUMPS FOR LP PIPING |
| TGS | Plant & Machinery | SUPPLY & INSTALN. OF AIR CONDITIONING PLANT |
| TGS | Plant & Machinery | VENTILLATION PLANT- Air Wahery Unit |
| TGS | Plant & Machinery | MACAWBER MAKE IN 3RD ROW OF ESP HOPPERS IN UNIT NO. 4 |
| TGS | Plant & Machinery | ASH HANDLING SYSTEM |
| TGS | Plant & Machinery | ASH HANDLING SYSTEM |
| TGS | Plant & Machinery | ASH HANDLING SYSTEM |
| TGS | Plant & Machinery | PURCHASED OF 120V BATTERY CHARGER FOR TURBINE SUPERVISORY EQUIPMENT |
| TGS | Plant & Machinery | Unit no 4 T/A condenser tubes retubing [2Z403900] |
| TGS | Plant & Machinery | ESV STAINER |
| TGS | Plant & Machinery | TURBO GENERATOR NO.4. 60MW (70.65 MVA) |
| TGS | Plant & Machinery | SLUICE GATES |
| TGS | Plant & Machinery | 5 NOS SUCTION GATE VALVES |
| TGS | Plant & Machinery | 7 NOS BUTTERFLY VALVES |
| TGS | Plant & Machinery | R C DISCHARGE CHANNEL |
| TGS | Plant & Machinery | 5 NOS SUCTION GATE VALVES |
| TGS | Plant & Machinery | 7 NOS BUTTERFLY VALVES |
| TGS | Plant & Machinery | 1 NO. HP HEATERS FOR FEED HEATING SYSTEM (PHASE 2) [2Z405931] |
| TGS | Plant & Machinery | SINKING OF 200 MM x 75MM x 100 MTRS. DEEP TUBEWELL & OTHERS WORK |
| TGS | Plant & Machinery | POTENTIOMETRIC TEST EQUIPMENT |

| Location | Asset Type | Description |
|----------|-------------------|--|
| TGS | Plant & Machinery | 1 - 1000 KVA AUXILIARY TRANSFORMER - UAT3 |
| TGS | Plant & Machinery | GENERATOR BUS DUCTS (GBD)-UNIT 1 |
| TGS | Plant & Machinery | UNIT SWITCH BOARD (UB2) - 6.6 KV |
| TGS | Plant & Machinery | CIRCULATING WATER BOARD (CWB) - 6.6V |
| TGS | Plant & Machinery | ELECTRICAL EQUIPMENT ERECTN-SAB1,UAB,MCCs,LCPs |
| TGS | Plant & Machinery | ELECTL. EQUPT ERECTN-SB2, UB2,CPB,NGRs,LCPs,RELAYS |
| TGS | Plant & Machinery | UNIT AUXILLIARY BOARD (UAB2) - 415V |
| TGS | Plant & Machinery | DYNAMIC BALANCING OF 60 MW GENERATOR ROTOR[2Z4288] |
| TGS | Plant & Machinery | RELIEF VALVES & STRAINERS FOR POWER CYCLE PIPING |
| TGS | Plant & Machinery | FOUNDATION OF BOILER 4 |
| TGS | Plant & Machinery | 1 NO PASSENGER LIFT FOR OFFICE BLOCK |
| TGS | Plant & Machinery | FIRE FIGHTING SYSTEM [2Z4103] |
| TGS | Plant & Machinery | Recommission of south side Hydrobin |
| TGS | Plant & Machinery | ASH HANDLING SYSTEM |
| TGS | Plant & Machinery | Augmentation of WAGON TIPPLER WEIGHBRIDGE |
| TGS | Plant & Machinery | COAL HANDLING SYSTEM |
| TGS | Plant & Machinery | INSTALLATION OF 2 NOS. ROCK BREAKERS AT TGS WAGON TIPPLER [2Z4187] |
| TGS | Plant & Machinery | Ammonia dosing system at ESP inlet of all 4 units [2Z406100] |
| TGS | Plant & Machinery | Unbalanced Vibrating Motor Feeder [2Z4086] |
| TGS | Plant & Machinery | Kirloskar Pnematic Hydraulic Torque |
| TGS | Plant & Machinery | Miscellaneous items |
| TGS | Plant & Machinery | ""LYNX"" AUTOMATIC WEATHER STATION |
| TGS | Plant & Machinery | PORTABLE VACCUM PRESSURE CALIBRATOR |
| TGS | Plant & Machinery | MISC. CONNECTING PLANT CABLES & CABLE RACKS |
| TGS | Plant & Machinery | MISC. CONNECTING PLANT CABLES & CABLE RACKS |
| TGS | Plant & Machinery | CI BODY VALVES&BOOSTER TYPE STRAINERS FOR LP PIPES |
| TGS | Plant & Machinery | MACAWBER BEEKAY SYSTEM AT ESP |
| TGS | Plant & Machinery | PIPE RACKS & BRIDGES FOR LDO/HFO - NETWORK |
| TGS | Plant & Machinery | IMPORTED VALVES FOR POWER CYCLE PIPING |
| TGS | Plant & Machinery | POWER CYCLE PIPING - SUPPLY & ERRECTION |
| TGS | Plant & Machinery | HIGHER CAP CONDENSATE EXTRACTION PUMPS WITH SUITABLE MOTORS(P II) [2Z4052] |
| TGS | Plant & Machinery | Re-Winding of Generator Stator [2Z4073] |
| TGS | Plant & Machinery | Re-engineering of HP heaters [2Z4032] |
| TGS | Plant & Machinery | 5 NOS SUCTION GATE VALVES |
| TGS | Plant & Machinery | PRE-TREATMENT PLANT - CLARIFLOCULATION PLANT, Capacity - 450 M3/Hr each |
| TGS | Plant & Machinery | R C DISCHARGE CHANNEL |

| Location | Asset Type | Description |
|----------|-------------------|---|
| TGS | Plant & Machinery | 1- ITT USA MAKE CLAMP-O-POWER METER MODEL MX 12005 WITH 3 PHASE ADOPTOR |
| TGS | Plant & Machinery | 1 NO.DIGITAL pH METER & 1 NO. CONDUCTIVITY METER [PG003000] |
| TGS | Plant & Machinery | 600 KVA D.M.PLANT AUXILIARY TRANSFORMER - DMT1 |
| TGS | Plant & Machinery | 1 - 400 KVA L.T.G. AUXILIARY TRANSFORMER - LAT2 |
| TGS | Plant & Machinery | 2- HT RECTIFIER TRANSFORMER FOR ESP AT B4 OF UNIT 1 & A4 OF UNIT 3 |
| TGS | Plant & Machinery | 1 - 600 KVA D.M.PLANT AUXILIARY TRANSFORMER - DMT2 |
| TGS | Plant & Machinery | EQUIPMENT |
| TGS | Plant & Machinery | 1 - 400 KVA A.H.PLANT AUXILIARY TRANSFORMER - AHT1 |
| TGS | Plant & Machinery | GENERATOR BUS DUCTS (GBD)-UNIT 2 |
| TGS | Plant & Machinery | UNIT AUXILLIARY BOARD (UAB4) - 415V |
| TGS | Plant & Machinery | LOCAL CONTROL PANELS |
| TGS | Plant & Machinery | ELECTRICAL EQUIPMENT ERECTN-SAB1,UAB,MCCs,LCPs |
| TGS | Plant & Machinery | 1 SET 33 KV NGR |
| TGS | Plant & Machinery | CANOPIES FOR GBD |
| TGS | Plant & Machinery | 01NO. 400KVA 11/0.42 KV VPI TRANSFORMER. SR NO. ADA 2410020-001[2Z422300] |
| TGS | Plant & Machinery | 1 SET 220V EXIDE MAKE 645AHPLANTE LEAD ACID BATTERY [2Z422600] |
| TGS | Plant & Machinery | 2 SETS ROTATING ELEMENT FOR MATHER & PLATT MAKE LONOVANE PUMP [2Z423000] |
| TGS | Plant & Machinery | IDC CAP FY14 FOR INCORPORATION OF VFD FOR ID FANS IN UNIT#3 |
| TGS | Plant & Machinery | CONVERSION OF DIGITAL AVR TO GENERATOR EXCITATION SYSTEM[2Z425400] |
| TGS | Plant & Machinery | NEW INITIATIVES FOR OPERATING AT LOW PLF REGIME [2Z4293] |
| TGS | Plant & Machinery | DRY FOG DUST SUPPRESSION SYSTEM FOR COAL HANDLING PLANT [2Z4169] |
| TGS | Plant & Machinery | 1 NO. 40 TON LORRY WEIGH BRIDGE |
| TGS | Plant & Machinery | LP CHEMICAL FEED PUMP |
| TGS | Plant & Machinery | DRY ASH UNLOADING SYSTEM [2Z4171] |
| TGS | Plant & Machinery | ELECTRIC MOTOR STARTER CHECKER |
| TGS | Plant & Machinery | CAPACITY ENHANCEMENT OF SECOND WAGON TIPPLER [2Z4154] |
| TGS | Plant & Machinery | BAG FILTERS FOR ASH SILO VENTS [2Z4108] |
| TGS | Plant & Machinery | COAL MILL TURRET & PF PIPE MODIFICATION [2Z4119] |
| TGS | Plant & Machinery | COAL MILL TURRET & PF PIPE MODIFICATION [2Z4119] |
| TGS | Plant & Machinery | Recycling of Station Effluent (Phase I) [2Z4058] |
| TGS | Plant & Machinery | Electronic Control System for ESP fields, energy management features 2Z4042 |
| TGS | Plant & Machinery | 1 NO. STEEL RACK WITH SHELVES FOR TRAINING INSTT. |
| TGS | Plant & Machinery | SPRAY NOZZLES AT BOILER NO 1 BURNER FRONT TIERS & ABOVE THE OPERATING FLOOR |
| TGS | Plant & Machinery | FIRE FIGHTING EQUIPMENT |
| TGS | Plant & Machinery | 1 EC MAKE CLOSE CIRCUIT TV SYSTEM |

| Location | Asset Type | Description |
|----------|-------------------|--|
| TGS | Plant & Machinery | 3 LINK CHAMBER BOARDS 415V 5 PANEL CIRCUIT DIVIDING |
| TGS | Plant & Machinery | LP PIPING & ERRECTION |
| TGS | Plant & Machinery | INST OF MACAWBER BECKARY SYSTEM FOR 3RD ROW OF ESP HOPPERS IN UNIT NO. 3 |
| TGS | Plant & Machinery | A H PLANT - MACAWBER SYSTEM |
| TGS | Plant & Machinery | ASH TRAP BESIDES SILO |
| TGS | Plant & Machinery | CHEMICAL CLEANING OF BOILER 2 |
| TGS | Plant & Machinery | TURBO GENERATOR NO.2. 60MW (70.65 MVA) |
| TGS | Plant & Machinery | GENERATOR STATOR CONDUCTOR BARS |
| TGS | Plant & Machinery | TURBO GENERATOR NO.2. 60MW (70.65 MVA) |
| TGS | Plant & Machinery | TURBO GENERATOR NO.1. 60MW (70.65 MVA) |
| TGS | Plant & Machinery | 5 NOS SUCTION GATE VALVES |
| TGS | Plant & Machinery | 7 NOS BUTTERFLY VALVES |
| TGS | Plant & Machinery | 1 NO. WELDING MACHINE |
| TGS | Plant & Machinery | 1 no. analytical electronical top loading balance capacity 210gm [2Z4043] |
| TGS | Plant & Machinery | UNIT AUXILLIARY BOARD (UAB1) -415V |
| TGS | Plant & Machinery | ELECTL. EQUPT ERECN-SB2,UB2,CPB,NGRs,LCPs,RELAYS |
| TGS | Plant & Machinery | CONTROLLERS & RELAYS - IMPORTED RELAYS |
| TGS | Plant & Machinery | COAL PLANT AUX. BOARD (CPAB) - 415V |
| TGS | Plant & Machinery | UNIT SWITCH BOARD- UB3 & UB4 |
| TGS | Plant & Machinery | 12 NO. 32MM HOPKINSONS PARALLEL SLIDE VALVE & 1 LOT HP VALVES [2Z4192] |
| TGS | Plant & Machinery | 18 PCS SS PLATE[2Z422900] |
| TGS | Plant & Machinery | INCORPORATION OF VSD FOR ID FANS IN UNIT 1[2Z427600] |
| TGS | Plant & Machinery | Fire Detection, Alarm System with CO2 auto manual |
| TGS | Plant & Machinery | MODIFICATION AND RESTORATION OF NORTH SIDE HYDROBIN OF ASH HANDLING SYSTEM |
| TGS | Plant & Machinery | PRESSED STEEL TANK |
| TGS | Plant & Machinery | CAPACITY ENHANCEMENT OF ONE WAGON TIPPLER [2Z4138] |
| TGS | Plant & Machinery | MISC. CONNECTING PLANT CABLES & CABLE RACKS |
| TGS | Plant & Machinery | 1 NO 7.5 TONNES ASH WATER PUMP HOUSE CRANE |
| TGS | Plant & Machinery | MISC. CONNECTING PLANT CABLES & CABLE RACKS |
| TGS | Plant & Machinery | 1 No Kirloskar copper centriugal compressor, 1 No 900 HP BHEL make motor |
| TGS | Plant & Machinery | EARTHING OF MOTORS & ELEC. WORKS |
| TGS | Plant & Machinery | DRY FOG DUST SUPPRESSION SYSTEM FOR COAL HANDLING PLANT [2Z4169] |
| TGS | Plant & Machinery | COAL MILL PF PIPE MODIFICATION [2Z4158] |
| TGS | Plant & Machinery | DCS FOR UNIT #2 [2Z4141] |
| TGS | Plant & Machinery | 1 - ""Kirloskar""copper centriugal compressor, 1 - 900 HP ""BHEL"" motor |

| Location | Asset Type | Description |
|----------|-------------------|--|
| TGS | Plant & Machinery | FIRE FIGHTING EQUIPMENT |
| TGS | Plant & Machinery | MISC. CONNECTING PLANT CABLES & CABLE RACKS |
| TGS | Plant & Machinery | ELEC. GROUNDING WORKS |
| TGS | Plant & Machinery | 1 INTERLOCK PANEL FOR LDO/HFO TRANSFER PUMP |
| TGS | Plant & Machinery | VALVES FOR LP PIPING |
| TGS | Plant & Machinery | LP PIPING AND VALVES |
| TGS | Plant & Machinery | 1 NO 7.5 TONNES ASH WATER PUMP HOUSE CRANE |
| TGS | Plant & Machinery | 3 SETS AIR COMPRESSORS AND DRIVES |
| TGS | Plant & Machinery | INSTALLATION OF UNBALANCED VIBRATING FEEDER UNDER RECLAIM HOOPERS (PH-1) |
| TGS | Plant & Machinery | R C PILING & PILE CAPS FOR CHP |
| TGS | Plant & Machinery | IMPORTED VALVES FOR POWER CYCLE PIPING |
| TGS | Plant & Machinery | SUPER HEATER TUBES & MAIN STEAM STOP VALVE FOR UNIT 1&2 |
| TGS | Plant & Machinery | R.C. PILING AND PILE CAP FOR BOILER 1 |
| TGS | Plant & Machinery | CHEMICAL CLEANING OF BOILER 1 |
| TGS | Plant & Machinery | Procurement of HP heater [2Z4041] |
| TGS | Plant & Machinery | RLA OF UNIT 2 &3 GENERATORS OF TGS |
| TGS | Plant & Machinery | PRE-TREATMENT PLANT - CLARIFLOCCULATION PLANT, Capacity - 450 M3/Hr each |
| TGS | Plant & Machinery | DROP GATES IN DOLPHIN STRUCTURE |
| TGS | Plant & Machinery | 5 NOS SUCTION GATE VALVES |
| TGS | Plant & Machinery | 5 NOS SUCTION GATE VALVES |
| TGS | Plant & Machinery | 1 NO. POTENTIOMETRIC TEMP. INDICATOR |
| TGS | Plant & Machinery | Procurement of Portable dew point meter for alternator cooling air |
| TGS | Plant & Machinery | BATLIBOI HEAVYDUTY GEARED SHAPING M/C MODEL BSH-63 |
| TGS | Plant & Machinery | MILTON ROY USA"" SPECTRO PHOTOMETER (SPECTROMETRIC-21 D) |
| TGS | Plant & Machinery | OPACITY METER FOR UNIT NO. 1 & 2 |
| TGS | Plant & Machinery | 1 - CROMPTON 70 MVA GENERATOR TRANSFORMER - GT4 |
| TGS | Plant & Machinery | 1 - 400 KVA L.T.G.PLANT AUXILIARY TRANSFORMER-LAT1 |
| TGS | Plant & Machinery | 1 - 1,250 KVA L.T. AUXILIARY TRANSFORMER - CPT1 |
| TGS | Plant & Machinery | ELECTL. EQUPT ERECEN-SB2,UB2,CPB,NGRs,LCPs,RELAYS |
| TGS | Plant & Machinery | 1000 KVAR 415V 3 PHASE CAPACITOR BANK |
| TGS | Plant & Machinery | INSTRUMENTATION & CONTROL OF UNIT 4 |
| TGS | Plant & Machinery | CONTROLLERS & RELAYS - INDIGENOUS RELAYS |
| TGS | Plant & Machinery | CHP (NEW SS CHUTE FITTING) [2Z425600] |
| TGS | Plant & Machinery | PARTIAL RE-TUBING OF TUBES OF CONDENSER UNIT [2Z4286] |
| TGS | Plant & Machinery | ENERGY MANAGEMENT SYSTEM FOR HT AUXILLIARIES [2Z4164] |
| TGS | Plant & Machinery | Heavy duty Rotor Assembly for TR52 Ring Granulator no. 2 for CHP |

| Location | Asset Type | Description |
|----------|-------------------|---|
| TGS | Plant & Machinery | FUEL OIL HANDLING SYSTEM |
| TGS | Plant & Machinery | DCS FOR INCORPORATION OF GENERATOR PARMETERS IN TWO UNITS [2Z4159] |
| TGS | Plant & Machinery | 1 no. photoelectric calory meter for testing of N2H4, NH3, SiO2 [2Z404800] |
| TGS | Plant & Machinery | Online Opacity Meter (M: CDEM 2000) for the new chimney [2Z403800] |
| TGS | Plant & Machinery | PAINTING OF VARIOUS EQUIPMENT & PIPES |
| TGS | Plant & Machinery | 1- SCALE MODEL OF BOILER DRUM INTERNALS FOR O&M TRAINING INSTITUTE |
| TGS | Plant & Machinery | PORTABLE DIGITAL TIME INTERVAL METER |
| TGS | Plant & Machinery | SPRAY NOZZLES WITH PIPELINES AT BOILER NO. 4 |
| TGS | Plant & Machinery | FIRE FIGHTING EQUIPMENT |
| TGS | Plant & Machinery | CABLE BRACKETS ON TRANSFORMERS & SWITCHGEARS |
| TGS | Plant & Machinery | EARTHING TRUCKS |
| TGS | Plant & Machinery | 1 NO. 40 TON LORRY WEIGH BRIDGE |
| TGS | Plant & Machinery | 1 NO. INGERSOL RAND AIR COMPRESSOR WITH STARTER |
| TGS | Plant & Machinery | MODIFICATION TO EXISTING ASH WATER LINES ETC. |
| TGS | Plant & Machinery | Boiler -4: Front Fired PF Boiler incl ID, FD, PA Fans, Coal Mills etc. |
| TGS | Plant & Machinery | RLA STUDIES IN NO. 2 BOILER PRESSURE PARTS |
| TGS | Plant & Machinery | Boiler -3: Front Fired PF Boiler incl ID, FD, PA Fans, Coal Mills etc. |
| TGS | Plant & Machinery | 2 SETS AIR COMPRESSORS |
| TGS | Plant & Machinery | Boiler -1: Front Fired PF Boiler incl ID, FD, PA Fans, Coal Mills etc. |
| TGS | Plant & Machinery | TURBO GENERATOR NO.4. 60MW (70.65 MVA) |
| TGS | Plant & Machinery | TURBO GENERATOR NO.1. 60MW (70.65 MVA) |
| TGS | Plant & Machinery | DROP GATES IN DOLPHIN STRUCTURE |
| TGS | Plant & Machinery | 3 NOS SCREEN WASH WATER PUMPS |
| TGS | Plant & Machinery | 1 NO. ELEC. PORT. BLOWER WITH HOT AIR ATTACHMENT |
| TGS | Plant & Machinery | COST OF MOBILE MAINTENANCE PLATFORM |
| TGS | Plant & Machinery | Procurement of diesel engine operated fire-fighting pump [2Z2047] |
| TGS | Plant & Machinery | 1 MONO BLOC PUMP,2 CIEMAKE HAND MEGGER,4 HYDROMETER, 1TACHOMETER [PG901814] |
| TGS | Plant & Machinery | MULSIFYRE SYSTEM |
| TGS | Plant & Machinery | Automated attendance management system |
| TGS | Plant & Machinery | 1 - CROMPTON 70 MVA GENERATOR TRANSFORMER - GT3 |
| TGS | Plant & Machinery | 1 - 20 MVA 33/6 KVA STATION TRANSFORMER - ST1 |
| TGS | Plant & Machinery | 1 - 70 MVA GENERATOR TRANSFORMER - GT1 |
| TGS | Plant & Machinery | 1 - 1000 KVA UNIT AUXILIARY TRANSFORMER - UAT4 |
| TGS | Plant & Machinery | GENERATOR BUS DUCTS (GBD)-UNIT 3 |
| TGS | Plant & Machinery | GENERATOR BUS DUCTS (GBD)-UNIT 4 |
| TGS | Plant & Machinery | ELECTL. EQUPT ERECEN-SB2,UB2,CPB,NGRs,LCPs,RELAYS |

| Location | Asset Type | Description |
|----------|-------------------|--|
| TGS | Plant & Machinery | RUBBER EXPANSION JOINT FOR BOILER 1 |
| TGS | Plant & Machinery | Boiler -1: Front Fired PF Boiler incl ID, FD, PA Fans, Coal Mills etc. |
| TGS | Plant & Machinery | DCS FOR UNIT #2 [2Z4141] |
| TGS | Plant & Machinery | RELIEF VALVES & STRAINERS FOR POWER CYCLE PIPING |
| TGS | Plant & Machinery | LP PIPING & ERRECTION |
| TGS | Plant & Machinery | ENHANCEMENT OF DCS FOR TWO UNITS [2Z4177] |
| TGS | Plant & Machinery | CONVERSION OF AIR DRIER [2Z410500] |
| TGS | Plant & Machinery | DISTRIBUTED CONTROL SYSTEM (DCS) FOR UNIT 1 [2Z4084] |
| TGS | Plant & Machinery | Electric Hoist 7.5 T |
| TGS | Plant & Machinery | RENOVATION OF PUBLIC ADDRESS SYSTEM |
| TGS | Plant & Machinery | 1 NO. WELDING MOTOR GENERATOR |
| TGS | Plant & Machinery | SPRAY NOZZLES WITH PIPELINES AT BURNER FRONT TIERS FOR BOILER NO 3 |
| TGS | Plant & Machinery | MISC. CONNECTING PLANT CABLES & CABLE RACKS |
| TGS | Plant & Machinery | 1 NO. NIRMAL OIL FILTER M/C (500 GALLON/HR.CAP) |
| TGS | Plant & Machinery | LP PIPING & ERRECTION |
| TGS | Plant & Machinery | RAW COOLING WATER BOOSTER PUMPS FOR LP PIPING |
| TGS | Plant & Machinery | 1 NO 25 T TURBINE HOUSE CRANE |
| TGS | Plant & Machinery | AIR RECEIVERS |
| TGS | Plant & Machinery | CONSTRUCTION OF ASH TRAPS |
| TGS | Plant & Machinery | MACAWBER ASH HANDLING SYSTEM FOR UNIT 1 |
| TGS | Plant & Machinery | PIPE RACKS & BRIDGES FOR LDO/HFO - NETWORK |
| TGS | Plant & Machinery | STEAM TRAPS FOR POWER CYCLE PIPING |
| TGS | Plant & Machinery | STEAM TRAPS FOR POWER CYCLE PIPING |
| TGS | Plant & Machinery | Boiler -1: Front Fired PF Boiler incl ID, FD, PA Fans, Coal Mills etc. |
| TGS | Plant & Machinery | REWINDING OF SPARE GENERATOR STATOR -REMOVED FR #1 - PLACEMENT #3 [2Z4064] |
| TGS | Plant & Machinery | TURBO GENERATOR NO.1. 60MW (70.65 MVA) |
| TGS | Plant & Machinery | TURBO GENERATOR NO.2. 60MW (70.65 MVA) |
| TGS | Plant & Machinery | TURBO GENERATOR NO.1. 60MW (70.65 MVA) |
| TGS | Plant & Machinery | DM PLANT INCL ACID, CAUSTIC, BRINE TANKS |
| TGS | Plant & Machinery | 5 NOS SUCTION GATE VALVES |
| TGS | Plant & Machinery | 5 NOS SUCTION GATE VALVES |
| TGS | Plant & Machinery | 5 NOS SUMP PUMPS |
| TGS | Plant & Machinery | R C DISCHARGE CHANNEL |
| TGS | Plant & Machinery | R C DISCHARGE CHANNEL |
| TGS | Plant & Machinery | 5 NOS DISCHARGE GATE VALVES |
| TGS | Plant & Machinery | 1 NO. HP HEATERS FOR FEED HEATING SYSTEM (PHASE 2) [2Z405961] |

| Location | Asset Type | Description |
|----------|-------------------|--|
| TGS | Plant & Machinery | 1 NO. HP HEATERS FOR FEED HEATING SYSTEM (PHASE 2) [2Z405962] |
| TGS | Plant & Machinery | 1 NO. PORTABLE TRANSFORMER WELDING SET |
| TGS | Plant & Machinery | BATLIBOI BENCH GRINDER MODEL BBG-K10 |
| TGS | Plant & Machinery | ""LYNX"" AUTOMATIC LEVEL & STAFF WITH STANDARD ACCESSORIES |
| TGS | Plant & Machinery | 1 NO. ZENITH HYDRAULIC PIPE BENDING M/C |
| TGS | Plant & Machinery | 1 - 1,600 KVA L.T. AUXILIARY TRANSFORMER - SAT1 |
| TGS | Plant & Machinery | TRANSFORMER OIL FILTERING MACHINE [2Z412000] |
| TGS | Plant & Machinery | UNIT AUXILLIARY BOARD (UAB3) - 415V |
| TGS | Plant & Machinery | LOCAL CONTROL PANELS |
| TGS | Plant & Machinery | INSTALLATION OF SWITCH GEARS AND MCC |
| TGS | Plant & Machinery | ENERGY MANAGEMENT SYSTEM FOR HT AUXILLIARIES [2Z4151] |
| TGS | Plant & Machinery | CONTROLLERS & RELAYS - IMPORTED RELAYS |
| TGS | Plant & Machinery | 132KV SWITCH BOARD CONTROL EQUIPMENT |
| TGS | Plant & Machinery | 1 NO SQUIRREL CAGE INDUCTION MOTOR [2Z4205] |
| TGS | Plant & Machinery | LIFT AT TGS, TITAGARH[2Z424200] |
| TGS | Plant & Machinery | INSTALLATION OF VSD IN 2 NOS. FD FANS IN UNIT 1[2Z427700] |
| TGS | Plant & Machinery | AIR HEATER TUBES [2Z4285] |
| TGS | Plant & Machinery | INTAKE RIVER SHORE EMBANKMENT PROTECTION - INTAKE PUMP HOUSE[2Z4300] |
| TGS | Plant & Machinery | SECONDARY S/H COIL ELEMENT FOR # 3 [2Z4096] |
| TGS | Plant & Machinery | KGK MAKE AIR COMPRESSOR |
| TGS | Plant & Machinery | INDENGENOUS VALVES FOR POWER CYCLE PIPING |
| TGS | Plant & Machinery | SULPHATE DOSING PUMP |
| TGS | Plant & Machinery | LP PIPING AND VALVES |
| TGS | Plant & Machinery | PROCUREMENT OF 1 NEW BULLDOZER ENGINE [2Z4184] |
| TGS | Plant & Machinery | ADMINISTRATIVE BUILDING LIFT [2Z4148] |
| TGS | Plant & Machinery | VARIABLE SPEED DRIVE FOR ID FAN MOTORS (PHASE I) [2Z4076] |
| TGS | Plant & Machinery | MISC. CONNECTING PLANT CABLES & CABLE RACKS |
| TGS | Plant & Machinery | 88 NOS. DCM PNEUMATIC TO ELEC. CONVERTERS |
| TGS | Plant & Machinery | MACAWBER BEEKAY SYSTEM AT ESP |
| TGS | Plant & Machinery | PUMP SETS FOR DMP |
| TGS | Plant & Machinery | NEUTRALISING PITS |
| TGS | Plant & Machinery | Boiler -3: Front Fired PF Boiler incl ID, FD, PA Fans, Coal Mills etc. |
| TGS | Plant & Machinery | ROTOR ASSEMBLY COMPLETE WITH HAMMER SET FOR TRF RING GRANULATOR [2Z4046] |
| TGS | Plant & Machinery | TURBO GENERATOR NO.4. 60MW (70.65 MVA) |
| TGS | Plant & Machinery | TURBO GENERATOR NO.3. 60MW (70.65 MVA) |
| TGS | Plant & Machinery | 5 NOS SUCTION GATE VALVES |

| Location | Asset Type | Description |
|----------|-------------------|---|
| TGS | Plant & Machinery | 5 NOS SUCTION GATE VALVES |
| TGS | Plant & Machinery | DM PLANT INCL ACID, CAUSTIC, BRINE TANKS |
| TGS | Plant & Machinery | 5 NOS SUMP PUMPS |
| TGS | Plant & Machinery | MICROPROCESSOR BASED MULTIFUNCTION RECORDER |
| TGS | Plant & Machinery | BATLIBOI RADIAL DRILLING MACHINE MODEL BV/R5 |
| TGS | Plant & Machinery | 1 - 400 KVA A.H.PLANT AUXILIARY TRANSFORMER - AHT2 |
| TGS | Plant & Machinery | 1 - 1600 KVA STATION AUXILIARY TRANSFORMER - SAT3 |
| TGS | Plant & Machinery | LOCAL CONTROL PANELS |
| TGS | Plant & Machinery | Procurement of one W & T make pneumatic calibrator [2Z4066] |
| TGS | Plant & Machinery | ELECTRICAL EQUIPMENT ERECTN-SAB1,UAB,MCCs,LCPs |
| TGS | Plant & Machinery | 1 SET 220V 645AH PLANTE LEAD ACID BATTERY AND OTHER ACCESSORIES[2Z4193] |
| TGS | Plant & Machinery | 1 SET CAGE FRAME, 2 NO LOWER REAR LINER LEFT &TRAMP POCKET LINER [2Z419000] |
| TGS | Plant & Machinery | CONDENSOR RETUBING IN UNIT 4[2Z424900] |
| TGS | Plant & Machinery | PROCUREMENT OF NEW BULL DOZER [2Z413400] |
| TGS | Plant & Machinery | ASH HANDLING SYSTEM |
| TGS | Plant & Machinery | COAL HANDLING SYSTEM |
| TGS | Plant & Machinery | ATTEMPERATOR CONTROL VALVE |
| TGS | Plant & Machinery | EARTHING OF MOTORS & ELEC. WORKS |
| TGS | Plant & Machinery | 1 NO. TULLU MAKE MONOBLOCK PUMP SET |
| TGS | Plant & Machinery | DENSE PHASE PNEUMATIC CONVEYING SYSTEM IN 3RD ROW OF ESP HOPPERS OF # 4 |
| TGS | Plant & Machinery | 1 NO. LEVEL INSTRUMENT WITH STAND FOR ASH POND |
| TGS | Plant & Machinery | PUMP SETS FOR DMP |
| TGS | Plant & Machinery | BAG FILTERS FOR ASH SILO VENTS [2Z410800] |
| TGS | Plant & Machinery | 1 NO. AIR COOLED WELDING TRANSFORMER |
| TGS | Plant & Machinery | ASH HANDLING SYSTEM |
| TGS | Plant & Machinery | FUEL OIL HANDLING SYSTEM |
| TGS | Plant & Machinery | Boiler -3: Front Fired PF Boiler incl ID, FD, PA Fans, Coal Mills etc. |
| TGS | Plant & Machinery | RENOVATION OF PUBLIC ADDRESS SYSTEM |
| TGS | Plant & Machinery | BATT.CHARGR. FOR 90A LEAD ACID BATT.FOR PLANT TEL. |
| TGS | Plant & Machinery | BELLS MAKE STAND ALONG CONTROLLERS |
| TGS | Plant & Machinery | 1 NO 1000 KG BOILER HOUSE PASSENGER LIFT |
| TGS | Plant & Machinery | 1 NO 25 T TURBINE HOUSE CRANE |
| TGS | Plant & Machinery | 1 NO 7.5 TONNES ASH WATER PUMP HOUSE CRANE |
| TGS | Plant & Machinery | NYLON CONVEYOR BELT |
| TGS | Plant & Machinery | MODI SUBMERSIBLE PUMP |
| TGS | Plant & Machinery | CIVIL WORK FOR 2ND NEUTRALIZING PLANT |

| Location | Asset Type | Description |
|----------|-------------------|--|
| TGS | Plant & Machinery | RELIEF VALVES & STRAINERS FOR POWER CYCLE PIPING |
| TGS | Plant & Machinery | Boiler -4: Front Fired PF Boiler incl ID, FD, PA Fans, Coal Mills etc. |
| TGS | Plant & Machinery | R.C. PILING FOR BOILER 1 |
| TGS | Plant & Machinery | TURBO GENERATOR NO.4. 60MW (70.65 MVA) |
| TGS | Plant & Machinery | TURBO GENERATOR NO.4. 60MW (70.65 MVA) |
| TGS | Plant & Machinery | PRE-TREATMENT PLANT - CLARIFLOCCULATION PLANT, Capacity - 450 M3/Hr each |
| TGS | Plant & Machinery | PRE-TREATMENT PLANT - CLARIFLOCCULATION PLANT, Capacity - 450 M3/Hr each |
| TGS | Plant & Machinery | ASSOCIATED CIVIL WORKS |
| TGS | Plant & Machinery | FISHER MAKE ELECTRONIC CONDENSOR LEVELTROL FOR TURBO NO. 2 |
| TGS | Plant & Machinery | 1 No. HP Heater for Feed Heating system [2Z4059] |
| TGS | Plant & Machinery | OXYGEN GAS ANALYSER NO. NF451511031410 |
| TGS | Plant & Machinery | 1600 KVA STATION AUXILIARY TRANSFORMER - SAT2 |
| TGS | Plant & Machinery | 600 KVA C.W.PLANT AUXILIARY TRANSFORMER - CWT1 |
| TGS | Plant & Machinery | SUPPLY & ERECTION OF INSTRUMENTATION & CONTROL |
| TGS | Plant & Machinery | UNIT SWITCH BOARD- UB3 & UB4 |
| TGS | Plant & Machinery | LOCAL CONTROL PANELS |
| TGS | Plant & Machinery | INSTRUMENTATION & CONTROL OF UNIT 3 |
| TGS | Plant & Machinery | BATTERY BANK AT INTAKE PUMP HOUSE [2Z4188] |
| TGS | Plant & Machinery | 15 MTRS. S.S. FLEXIBLE HOSE FOR PASSING 60 CELCIUS OIL [PG3032] |
| TGS | Plant & Machinery | Dense Phase Pneumatic Conveing System in 3rd Row of ESP Hoppers in # 4 |
| TGS | Plant & Machinery | MACAWBER BEEKAY LTD MAKE AHP |
| TGS | Plant & Machinery | CONTROL & INSTRUMENTATION AND SWITCH BOARDS |
| TGS | Plant & Machinery | INSTALLATION OF IMPROVED ASH CONDITIONERS [2Z4130] |
| TGS | Plant & Machinery | AHP FOR UNIT 3 & 4 |
| TGS | Plant & Machinery | PURCHASE & INSTALLATION OF DCIPS MAKE WATERTO WATER PUMP |
| TGS | Plant & Machinery | LP CHEMICAL FEED PUMP |
| TGS | Plant & Machinery | RAW COOLING WATER BOOSTER PUMPS FOR LP PIPING |
| TGS | Plant & Machinery | MISC. CONNECTING PLANT CABLES & CABLE RACKS |
| TGS | Plant & Machinery | COAL HANDLING SYSTEM |
| TGS | Plant & Machinery | 1 NO PASSENGER LIFT FOR OFFICE BLOCK |
| TGS | Plant & Machinery | DRY ASH HANDLING FOR AIR HEATERS [2Z410700] |
| TGS | Plant & Machinery | UNBALANCE MOTOR VIBRATING FEEDERS UNDER WAGON TRIPLER HOPPERS [2Z4086] |
| TGS | Plant & Machinery | TESTING EQUIPMENT FOR FLY ASH |
| TGS | Plant & Machinery | FIRE FIGHTING EQUIPMENT |
| TGS | Plant & Machinery | MISC. CONNECTING PLANT CABLES & CABLE RACKS |
| TGS | Plant & Machinery | TEMPERATURE BATH |
| TGS | Plant & Machinery | WEDA SUMP PUMPS |

| Location | Asset Type | Description |
|----------|-------------------|---|
| TGS | Plant & Machinery | SUPPLY & INSTALN. OF AIR CONDITIONING PLANT |
| TGS | Plant & Machinery | DENSE PHASE PNEUMATIC CONVEYING SYSTEM IN 3RD ROW OF ESP HOPPERS OF # 4 |
| TGS | Plant & Machinery | MACAWBER ASH HANDLG DENSEVOYER SYSTEM FOR UNIT 3&4 |
| TGS | Plant & Machinery | 10 NOS. SEAL AIR FANS For Unit 3 & 4 |
| TGS | Plant & Machinery | Boiler -4: Front Fired PF Boiler incl ID, FD, PA Fans, Coal Mills etc. |
| TGS | Plant & Machinery | OPACITY METER FOR UNIT NO. 1 & 2 |
| TGS | Plant & Machinery | PAINTING OF BOILER 4 |
| TGS | Plant & Machinery | BRASS TUBES FOR UNIT 1 & 2 |
| TGS | Plant & Machinery | NEW GENERATOR COMPLETE WITH AVR AND STATIC EXCITER [2Z4036] |
| TGS | Plant & Machinery | PROCUREMENT OF ONE SET GENERATOR AIR COOLERS [2Z4087] |
| TGS | Plant & Machinery | REWINDING OF GENERATOR STATOR [2Z4073] |
| TGS | Plant & Machinery | COOLING TOWER IN THE AUXILLARY COOLING WATER SYSTEM (PHASE I) [2Z4067] |
| TGS | Plant & Machinery | TURBINE BLADES FOR GENERATOR |
| TGS | Plant & Machinery | TURBO GENERATOR NO.2. 60MW (70.65 MVA) |
| TGS | Plant & Machinery | TURBO GENERATOR NO.2. 60MW (70.65 MVA) |
| TGS | Plant & Machinery | 5 NOS SUCTION GATE VALVES |
| TGS | Plant & Machinery | 7 NOS BUTTERFLY VALVES |
| TGS | Plant & Machinery | PIPELINES (NETWORK) |
| TGS | Plant & Machinery | INSTALLATION OF COOLING TOWER IN THE AUXLIARY COOLING WATER SYSTEM [2Z4070] |
| TGS | Plant & Machinery | GICO DOUBLE ENDED PEDESTAL GRINDING M/C MODEL DD/12 |
| TGS | Plant & Machinery | Procurement of one spectrophotometer for DM lab [2Z406500] |
| TGS | Plant & Machinery | 1 - CROMPTON GREAVES UNIT TRANSFORMER NO. - UT3 |
| TGS | Plant & Machinery | 1 - 70 MVA GENERATOR TRANSFORMER - GT1 |
| TGS | Plant & Machinery | INDIGENOUS RELAYS & CONTROL BOARDS |
| TGS | Plant & Machinery | Installation of DCS (Distributed Control System) for unit#3 [2Z406200] |
| TGS | Plant & Machinery | UNIT SWITCH BOARD- UB3 & UB4 |
| TGS | Plant & Machinery | BOILER HOUSE GOODS LIFT[2Z4214] |
| TGS | Plant & Machinery | 2 NOS. FENNER MAKE VEE-BELT TENSION INDICATOR [PG3006] |
| TGS | Plant & Machinery | 02 NOS. MANUAL BYPASS PANEL FOR 70A/6.06KV DRIVE[2Z421800] |
| TGS | Plant & Machinery | 2 NOS. SIEMENS MAKE MV AC DRIVE OF 70A/6.6KV FOR 6.6 450W MOTORS [2Z421800] |
| TGS | Plant & Machinery | INSTALLATION OF BOILER FLAME SCANNER SYSTEM IN ONE UNIT [2Z4186] |
| TGS | Plant & Machinery | RUBBER EXPANSION JOINTS FOR LP PIPING |
| TGS | Plant & Machinery | IMPORTED VALVES FOR POWER CYCLE PIPING |
| TGS | Plant & Machinery | DCS FOR INCORPORATION OF GENERATOR PARMETERS IN TWO UNITS [2Z4159] |
| TGS | Plant & Machinery | DCS FOR UNIT #2 [2Z4141] |
| TGS | Plant & Machinery | INSTALLATION OF IMPROVED ASH CONDITIONERS [2Z4130] |

| Location | Asset Type | Description |
|----------|-------------------|---|
| TGS | Plant & Machinery | COAL MILL PF PIPE MODIFICATION [2Z4158] |
| TGS | Plant & Machinery | Provision of 400V Power Supply for Patulia Fly Ash Project |
| TGS | Plant & Machinery | MISC. CONNECTING PLANT CABLES & CABLE RACKS |
| TGS | Plant & Machinery | 48 NOS. BHARAT SUMP PUMPS |
| TGS | Plant & Machinery | CONDENSATE TRANSFER PUMPS & W/PUMPS FOR LP PIPING |
| TGS | Plant & Machinery | 1 NO PASSENGER LIFT FOR OFFICE BLOCK |
| TGS | Plant & Machinery | 1 NO 7.5 TONNES ASH WATER PUMP HOUSE CRANE |
| TGS | Plant & Machinery | CONSTRUCTION OF ASH TRAPS |
| TGS | Plant & Machinery | ASH HANDLING SYSTEM |
| TGS | Plant & Machinery | 350 TPH CAPACITY SUSPENDED TYPE UNBALANCED MOTOR VIBRATING FEEDER |
| TGS | Plant & Machinery | COAL CRUSHERS, VIBRATOR ASSEMBLY AT CRUSHER HSE, WAGON TIP, RING GRANULATOR |
| TGS | Plant & Machinery | LDO Mass Flow Measurement - Procurement |
| TGS | Plant & Machinery | FUEL OIL HANDLING SYSTEM |
| TGS | Plant & Machinery | MAIN EXCITOR ARMATURE FOR MACHINE |
| TGS | Plant & Machinery | FORCED AIR COOLING FOR TURBINE [2Z4127] |
| TGS | Plant & Machinery | 5 NOS SUCTION GATE VALVES |
| TGS | Plant & Machinery | MODIFICATION OF SOUTH SIDE ASH POND |
| TGS | Plant & Machinery | Procurement of 4 Nos. Submersible Pump for Boiler sump Pit, Dewatering |
| TGS | Plant & Machinery | SLUICE GATES |
| TGS | Plant & Machinery | TGS -Purchase & installation of DCIPS make, water to water pump |
| TGS | Plant & Machinery | GENERATOR BUS DUCTS (GBD)-UNIT 1 |
| TGS | Plant & Machinery | 415V MCCs |
| TGS | Plant & Machinery | MCC FOR UNIT 3 |
| TGS | Plant & Machinery | PROCUREMENT OF 1 NO.WALLACE & TIERNAN MAKE PNEUMATIC CALIBRATOR [2Z406631] |
| TGS | Plant & Machinery | 1 NO CODEL MAKE DCEM 2100 DUST MONITOR, CHECK CELL & CHANNEL SCANNER [2Z423600] |
| TGS | Plant & Machinery | 1 NOS GENERATOR TRANSFORMER 85MVA, 10.5/35KV[2Z424500] |
| TGS | Plant & Machinery | AUGMENTATION OF 1 NO VIBREX SCREEN[2Z424800] |
| TGS | Plant & Machinery | DESIGN, PROC & COMMISSIONING OF DUST SUPPRESSION SYSTEM AT CHP [2Z427900] |
| TGS | Plant & Machinery | INCORPORATION OF VARIABLE SPEED DRIVES FOR ID FANS IN ONE UNIT [2Z4182] |
| TGS | Plant & Machinery | Recommissioning of the existing South Side Hydrobin |
| TGS | Plant & Machinery | 1 NO 7.5 TONNES TRAVELLING CRANE FOR WORKSHOP |
| TGS | Plant & Machinery | ALTERNATOR (PROTECTION AND METERING SYSTEM) |
| TGS | Plant & Machinery | 1 NO GOODS CUM PASSENGER LIFT (STORES) |
| TGS | Plant & Machinery | ROTOR ASSEMBLY COMPLETE WITH HAMMER SET FOR TRF RING GRANULATOR [2Z4046] |
| TGS | Plant & Machinery | Densveyor AHS under last 3 rows ESP hoppers - 4 Units incl Air Comp 2Z4056 |

| Location | Asset Type | Description |
|----------|-------------------|---|
| TGS | Plant & Machinery | Boiler -4: Front Fired PF Boiler incl ID, FD, PA Fans, Coal Mills etc. |
| TGS | Plant & Machinery | AIR CONDITIONING & VENTILLATION PLANTS |
| TGS | Plant & Machinery | UNBALANCE MOTOR VIBRATING FEEDERS UNDER RECLAIM HOPPERS-3 NOS. [2Z4136] |
| TGS | Plant & Machinery | CONVERSION TO MOD ELECTRONIC CONTROLLERS IN #2, #3 ESP FIELD [2Z4071] |
| TGS | Plant & Machinery | DENSEVEYOR ASH - LAST 3 ROWS OF ESP HOP INCL 1 AIR COMP [2Z4056] |
| TGS | Plant & Machinery | New Crusher motor of higher capacity [2Z405300] |
| TGS | Plant & Machinery | FIRE FIGHTING EQUIPMENT |
| TGS | Plant & Machinery | PURCHASE OF 3 NOS SPARE MOCB''''S |
| TGS | Plant & Machinery | 1 NO. DISTURBANCE RECORDER |
| TGS | Plant & Machinery | 1 NO. NIRMAL OIL FILTER M/C (500 GALLON/HR.CAP) |
| TGS | Plant & Machinery | SUPPLY & INSTALN. OF AIR CONDITIONING PLANT |
| TGS | Plant & Machinery | 1 DUST COLLECTORS FOR ASH HANDLING SYSTEM |
| TGS | Plant & Machinery | FLY ASH ESP HOPPERS FOR UNIT NO. 3 |
| TGS | Plant & Machinery | FABRICATION OF STEEL STAIRS FOR ASH SILOS # 1-4 |
| TGS | Plant & Machinery | ASH HANDLING SYSTEM |
| TGS | Plant & Machinery | 2 TRF MAKE UNBALANCED MOTOR VIBRATING FEEDER |
| TGS | Plant & Machinery | COAL HANDLING SYSTEM |
| TGS | Plant & Machinery | ONE HEAVY DUTY ASSY. WITH 30 KG. HAMMERS SUITABLE FOR THE RING GRANULATORS |
| TGS | Plant & Machinery | R C PILING & PILE CAPS FOR CHP |
| TGS | Plant & Machinery | INSTALLATION OF PIPELINES, 2 WATER MONITORS, 2 DOUBLE HEADED LANDING VALVES |
| TGS | Plant & Machinery | CONTROL VALVES WITH SPOOL PIECES |
| TGS | Plant & Machinery | 1- MODY MODEL M-504 PORTABLE SUBMERSIBLE SUMP PUMP FOR DEWATERING CONVEYORS |
| TGS | Plant & Machinery | OXYGEN ANALYSER FOR UNIT NO. 2 & 4 |
| TGS | Plant & Machinery | Boiler -4: Front Fired PF Boiler incl ID, FD, PA Fans, Coal Mills etc. |
| TGS | Plant & Machinery | Boiler -3: Front Fired PF Boiler incl ID, FD, PA Fans, Coal Mills etc. |
| TGS | Plant & Machinery | TURBO GENERATOR NO.3. 60MW (70.65 MVA) |
| TGS | Plant & Machinery | HP HEATER FOR FEED HEATING SYSTEM [2Z4069] |
| TGS | Plant & Machinery | TURBO GENERATOR NO.4. 60MW (70.65 MVA) |
| TGS | Plant & Machinery | 5 NOS SUCTION GATE VALVES |
| TGS | Plant & Machinery | 5 NOS DISCHARGE GATE VALVES |
| TGS | Plant & Machinery | 1 NO.PORTABLE NONCLOG SUBMERSIBLE DEWATERING PUMP |
| TGS | Plant & Machinery | 2 NOS. CLARIFLOCCULATION PITS WITH STIRRER BRIDGES,3 NOS.ALUM PREPARN TANKS |
| TGS | Plant & Machinery | 1 NOS. METROPOLITAN VICKERS THERMAC WELDER |
| TGS | Plant & Machinery | 2 NOS. WOLF MAKE DRILLS |

| Location | Asset Type | Description |
|----------|-------------------|--|
| TGS | Plant & Machinery | 2 NOS - 400 KVA L.T.AUXILIARY TRANSFORMER-LAT 3&4 |
| TGS | Plant & Machinery | 1 - 7.5 MVA UNIT TRANSFORMER - UT1 |
| TGS | Plant & Machinery | DRY FOG DUST SUPPRESSION SYSTEM FOR CHP[2Z4169] |
| TGS | Plant & Machinery | 1 NO. ROTARY GEAR PUMP FOR TRANSFORMER OIL HANDLING [PG3004] |
| TGS | Plant & Machinery | AIR HEATER RETUBING IN UNIT 4[2Z425000] |
| TGS | Plant & Machinery | CHP CONVEYOR SYSTEM |
| TGS | Plant & Machinery | 100 CFM COMPRESSOR FOR INSTRUMENT AIR SYSTEM |
| TGS | Plant & Machinery | COAL BUNKERS |
| TGS | Plant & Machinery | BOILER FEED PUMP |
| TGS | Plant & Machinery | CRITICAL HIGH PRESSURE VALVES |
| TGS | Plant & Machinery | DIESEL SHUNTING LOCOS |
| TGS | Plant & Machinery | ILLUMINATION SYSTEM |
| TGS | Plant & Machinery | FHP CONTROL SYSTEM |
| TGS | Plant & Machinery | SMALL AIR HEATER TUBES & SECONDARY SUPERHEATER |
| TGS | Plant & Machinery | CW PUMPS & Motors |
| TGS | Plant & Machinery | Heaters |
| TGS | Plant & Machinery | OPACITY MONITOR & CO+O2 ANALYSER |
| TGS | Plant & Machinery | GENERATOR ROTOR |
| TGS | Plant & Machinery | GEAR AND PINIONS SET AT COAL MILLS |
| TGS | Plant & Machinery | COAL YARD FIRE HYDRANT SYSTEM |
| TGS | Plant & Machinery | RAW COAL FEEDER CONTROLLERS |
| TGS | Plant & Machinery | LT AIR CIRCUIT BREAKER |
| TGS | Plant & Machinery | PRIMARY AIR FANS |
| TGS | Plant & Machinery | GENERATOR STATOR & OTHER ACCESSORIES |
| TGS | Plant & Machinery | MOCBS |
| TGS | Plant & Machinery | CRUSHER MOTOR |
| TGS | Plant & Machinery | EPABX SYSTEM |
| TGS | Plant & Machinery | TURBO SUPERVISORY INSTRUMENTS |
| TGS | Plant & Machinery | RETROFITTING OF DRAWOUT TYPE VACCUM CONTACTORS |
| TGS | Plant & Machinery | PNEUMATIC CONTROL DRIVE |
| TGS | Plant & Machinery | CONDENSATE EXTRACTION PUMPS |
| TGS | Plant & Machinery | ECONOMISER ELEMENT OF ONE BOILER |
| TGS | Plant & Machinery | BOILERS 2 & 3 INSULATION |
| TGS | Plant & Machinery | UPGRADATION OF STATION COMMUNICATION SYSTEM |
| TGS | Plant & Machinery | INSTRUMENTATION UPGRADATION |
| TGS | Plant & Machinery | UPGRADATION OF DCS |
| TGS | Plant & Machinery | ENERGY METER UPGRADATION |

| Location | Asset Type | Description |
|----------|-------------------|---|
| TGS | Plant & Machinery | ANNUNCIATION SYSTEM |
| TGS | Plant & Machinery | LABORATORY & METER TESTING EQUIPMENTS |
| TGS | Railway Siding | RAILWAY SIDING including Yard infrastructure, trippler etc. |
| TGS | Equipment | 1 NO. VENUS MAKE 15 LTR GEYSER [PG003700] |
| TGS | Equipment | LCD PROJECTOR MACHINE [PC808200] - Tranning Centre |
| TGS | Equipment | 2 Nos.M S Office 2003, 2 Nos.2 GB Pendrive (transcend) [2P705414] |
| TGS | Equipment | Automatic Temperature Compensation pH Meter [2P703600] |
| TGS | Equipment | 2TR Window AC [PG0043] - Chummary |
| TGS | Equipment | 1.5 TR WINDOW AIR-CONDITIONER [PG1021] |
| TGS | Equipment | 1 No.Digital clamp meter FLUKE make [PG900500] |
| TGS | Equipment | 1 NO HP LJ COLOUR NETWORK PRINTER & FLATBED SCANNER[PG5034] |
| TGS | Equipment | Digital Conductivity Meter [2P703500] |
| TGS | Equipment | 1 NO. FORBES PRO MODEL: Z POWER VACUUM CLEANER |
| TGS | Equipment | 1 TEMP MEASURING INSTRUMENT, 3 CEILING FAN & 2 NO. WALL FAN [PG3013] |
| TGS | Equipment | 1 NO. PANASONIC PLAIN PAPER FAX MACHINE [PG3031] |
| TGS | Equipment | 1 NO. 32" SAMSUNG MAKE LCD MONITOR [PG5014] |
| TGS | Equipment | 01NO. OXYGEN GAS DETECTOR [PG5011] |
| TGS | Equipment | 1 NO. SAMSUNG LCD TV FOR CHUMMARY (MODEL-32B450) [PG003500] |
| TGS | Equipment | 1 NO. PAPER SHREDDER [PG802800] - Plant Offices |
| TGS | Equipment | Nilfisk Vaccum Cleaner GD 930, [2P702500] |
| TGS | Equipment | 1.5 TR Window type AC Manual control - [PG801100] |
| TGS | Equipment | 1 NO. VOLTAS WATER COOLER MODEL 20/40 FSS. [PG3020] |
| TGS | Equipment | 1.5 TR WINDOW AIR-CONDITIONER [PG1015] |
| TGS | Equipment | 1 NO. INSULATION TESTER & 3 NOS. DIGITAL MULTIMETER [PG3005] |
| TGS | Equipment | 1 NO. CROMPTON AIR CIRCULATOR & 9 NO. CHAIRS [PG3011] |
| TGS | Equipment | 1 NO. VOLTAS WATER COOLER MODEL 40/80 FSS. [PG3021] |
| TGS | Equipment | 4 NO. SUPPLY OF BLUE STAR MAKE PACKAGE AC 11 TON[2Z421800] |
| TGS | Equipment | Procurement of one Multimedia LCD Projector with Laptop Computer [2Z409200] |
| TGS | Equipment | 1 NO. 40" TOSHIBA MAKE LCD MONITOR[PG4039] |
| TGS | Equipment | 1 PH METER ,1 CONDUCTIVITY METER & 1 MUFFLE FURNACE [PG3010] |
| TGS | Equipment | 1 NO. 1.5 TR VOLTAS MAKE SPLIT AC [PG4057] |
| TGS | Equipment | 4 Nos.Aquagaurd Hi Flo Water Purifier [PG1017] |
| TGS | Equipment | 1.5 TR Window Air-Conditioner [PG1014] |
| TGS | Equipment | 1 NO TOSHNIWAL MAKE CONDUCTIVITY CELL WITH STANDARD SOLUTION [PG3030] |
| TGS | Equipment | 2 NO. AQUAGAURD HI-FLO WATER PURIFIER [PG001400] |
| TGS | Equipment | 1 NO. CROMPTON AIR CIRCULATOR & 5 NO. COMP TABLES [PG3003] |
| TGS | Equipment | 1 NO. 1.5 TR WINDOWS AIR CONDITIONER [PG4002] |

| Location | Asset Type | Description |
|-----------|----------------------|---|
| TGS | Equipment | 4 NO CCD DAY/NIGHT COLOR CAMERA & OTHER MATERIALS SUPPLIED TO TGS [2Z421800] |
| TGS | Equipment | 4 NO. VOLTAS MAKE 1.5 TR WINDOW AC[PG5030] |
| TGS | Equipment | 1 NO HP PRINTER LJ PRO 400 M451DN CE957A [PG5034] |
| TGS | Equipment | PROCUREMENT OF ONE PHOTOCOPYING MACHINE [2Z4150] |
| TGS | Equipment | PEDESTAL FANS [2P400814] |
| TGS | Equipment | CEILING FAN [2P400817] |
| TGS | Equipment | Intel P 2.66 GHZ Processor IMSL, CACHE 53 M Z BusSpeed, others[2P600300] |
| TGS | Equipment | FAX MACHINE [2P401440] |
| TGS | Equipment | 1 NO. PILOT PAPER SHREDDING MACHINE [PG001500] |
| TGS | Equipment | CABIN FAN [2P501317] |
| TGS | Equipment | IR CCD HIGH RESOLUTION CAMERA WITH 4 CHANNEL VIDEO DVR [PG2029] |
| TGS | Equipment | 1 NO. COMPUTER (W/O MONITOR) FOR SPM MONITORING [PG003200] |
| TGS | Equipment | 2 NO AQUAGUARD HI-FLO WATER PURIFIER [PG3002] |
| TGS | Equipment | 1 No.FLUKE make non contract temperature indicator [PG900200] |
| TGS | Equipment | HAND BLOWER "EALLI WOLF" [PG901814] |
| TGS | Equipment | 1 NO. LG MAKE 1.5 TR WINDOW AIR CONDITIONER [PG4018] |
| TGS | Equipment | 3 NO. 2.0 TR VOLTAS WINDOW AC [PG5027] |
| TGS | Equipment | 3 NO. 2.0 TR VOLTAS WINDOW AIR CONDITIONER [PG5028] |
| TGS | Equipment | 2 NO. AQUAGAUARD HI-FLO WATER FILTER CUM PURIFIER WITH ACCESSORIES [PG902214] |
| TGS | Equipment | 2 NO. 1.5 TR WINDOW AIR CONDITIONERS[PG2039] |
| TGS | Equipment | 3 NO. DIGITAL CLAMP MULTIMETER [PG900500] |
| TGS | Equipment | 1 NO. CANON MAKE DIGITAL CAMERA [PG3012] |
| TGS | Equipment | 1 NO. VOLTAS MAKE 1.5 TR WINDOW AC & 1 NO. VOLTAS 1.5 TR SPLIT AC[PG5029] |
| TGS | Equipment | 1 NO. BENCH TOP CALIBRATOR MODEL: UNICAL 3001M[PG2011] |
| TGS | Equipment | 1 NO. OPTICAL TACHOMETER MODEL:RS-232[PG2031] |
| TGS | Equipment | CRIMP TOOL, DIGITAL MULTIMETER, INSULATION TESTER,WIRECUTTER,BENCH VICE[PG2032] |
| TGS | Equipment | 2 NO. YOKOGAWA MAKE DIGITAL MULTIMETER[PG2002] |
| TGS | Furniture & Fittings | Furniture & Fittings |
| TGS | Software | IA SYSTEM HW & SW & BUYOUTS FOR DCS SYSTEM [2Z422200] |
| TGS | Vehicle | BHEL BD155 Buldozer with BHEL B56 D170-1 Diesel engine (2Z406000) |
| TGS | Vehicle | Mobile Crane (2Z4081) |
| TGS | Vehicle | Mobile Crane (2Z4081) |
| Coal Mine | Coal Mine | Coal Mine Assets including Land |
| Washery | Washery | Washery including Land |

| Location | Asset Type | Description |
|---------------|---------------|--|
| Balagarh | Building | Bridge over river ganges upto balagarh |
| Balagarh | Land | Village Bhabinipur, Hoogly/ Land at Balagarh |
| Balagarh | Land | Land at Balagarh (Village Bhabinipur) |
| Balagarh | Land | Calcutta Port Trust land at Balagarh (Village - Bhabinipur) |
| Sundry Others | Sundry Others | Sundry Others Properties including Land |
| NCGS | Land | Land for New Cossipore Generating Station and its all activities |
| NCGS | Building | Ash bunker, Buildup Area: 67.44 SqM |
| NCGS | Building | Screening, Crusher house, Buildup Area: 95.13 SqM |
| NCGS | Building | Petrol stores, Buildup Area: 2.60 SqM |
| NCGS | Building | Drivers room, Buildup Area: 3.9 SqM |
| NCGS | Building | Maintenance room, Buildup Area: 139.35 SqM |
| NCGS | Building | Time office |
| NCGS | Building | Coal pit, Buildup Area: 521.18 SqM |
| NCGS | Building | Coal pit, Buildup Area: 1003.34 SqM |
| NCGS | Building | Goomty, Buildup Area: 2.79 SqM (G11,HT44,AC44,DC44 21) |
| NCGS | Building | Workshop - Cossipore Section (2 storied), Buildup Area: 490.52 SqM |
| NCGS | Building | Loco shed, Buildup Area: 37.16 SqM |
| NCGS | Building | Boiler house, Buildup Area: 3344.48 SqM |
| NCGS | Building | RCC Tank, Buildup Area: 30000 Gallon |
| NCGS | Building | Shift men quarter - 3 storied, Buildup Area: 1672.24 SqM |
| NCGS | Building | C W Pump for Intake and House ""A"" NCGS, Buildup Area: 506.32 SqM |
| NCGS | Building | Main hopper pit, Buildup Area: 503.99 SqM |
| NCGS | Building | Jetty, Buildup Area: 487.74 SqM |
| NCGS | Building | C W Pump House (Now used as CRP camp), Buildup Area: 185.99 SqM |
| NCGS | Building | Turbine House, Buildup Area: 3274.80 SqM (G9 20+21+72+74+94) |
| NCGS | Building | 20 KV Transformer house, Buildup Area: 53.42 SqM |
| NCGS | Building | Office block |
| NCGS | Building | Construction dept. site office, Buildup Area: 37.16 SqM |
| NCGS | Building | Workshop, Buildup Area: 412.49 SqM |
| NCGS | Building | Septic tank -100 users |
| NCGS | Building | 3 storied flats, Height: 2M, Buildup Area: 3357.85 SqM (G12 73+88+119+173) |
| NCGS | Building | D M plant, Buildup Area: 261.98 SqM (G12 154+156+38+158+ 174) |
| NCGS | Building | Kitchen, Buildup Area: 69.49 SqM |
| NCGS | Building | Settling tank - 3 chambers, Buildup Area: 172200 Gal. |
| NCGS | Building | Septic Tank - 60 users |
| NCGS | Building | Junction tower, Buildup Area: 30.1 SqM (G10,HT43,AC43,DC43 15+21) |

| Location | Asset Type | Description |
|----------|------------|--|
| NCGS | Building | Boundary wall, Buildup Area: 1063 M (G12 58+91+92+114+164+165) |
| NCGS | Building | Neutal earthing, CO2 equipment, Buildup Area: 89.18 SqM |
| NCGS | Building | Wagon tippler shed, Buildup Area: 242.47 SqM |
| NCGS | Building | New coal office, Buildup Area: 161.28 SqM |
| NCGS | Building | Godowns, Buildup Area: 134.24 SqM (G11,HT44,AC44,DC44 24) |
| NCGS | Building | Servant's qtrs., Buildup Area: 72.46 SqM |
| NCGS | Building | C W Pump for Intake and House "B" NCGS, Buildup Area: 50.4 SqM |
| NCGS | Building | Septic Tank - 60 users |
| NCGS | Building | Septic Tank - 100 users |
| NCGS | Building | Coal pit , Buildup Area: 348.38 SqM |
| NCGS | Building | Bituminous Road, Buildup Area: 621 M |
| NCGS | Building | Resident Engineer's Flat - 2 storied, Buildup Area: 360.46 SqM |
| NCGS | Building | Cook's house, Buildup Area: 16.35 SqM |
| NCGS | Building | Latrin, Buildup Area: 66.24 SqM (G12 37+77+112+379) |
| NCGS | Building | Emulsifier pump house, Buildup Area: 79.05 SqM |
| NCGS | Building | M S Tanks, Height: 3M, Buildup Area: 72000 Gal. |
| NCGS | Building | Septic Tank - 100 users |
| NCGS | Building | Red switch house, Buildup Area: 450.57 SqM |
| NCGS | Building | Misc electrical Installation - NCGS Stores [2N1637] |
| NCGS | Building | Electrical maintenance store, Buildup Area: 141.21 SqM |
| NCGS | Building | Vehicle garage, Buildup Area: 27.87 SqM (G12 121+130+146+176+ 177) |
| NCGS | Building | Boiler house, Buildup Area: 3344.48 SqM (G9 19+62+68+69+101) |
| NCGS | Building | D M plant, Buildup Area: 261.98 SqM |
| NCGS | Building | Office block (G10,HT43,AC43,DC43 6+7+14) |
| NCGS | Building | Ambulance shed, Buildup Area: 12.07 SqM |
| NCGS | Building | Turbine House, Buildup Area: 3274.80 SqM (G12 244+260+413+466) |
| NCGS | Building | Transformer house, Buildup Area: 27.87 SqM |
| NCGS | Building | Road, Buildup Area: 1014.0M |
| NCGS | Building | Darwans quarter, Buildup Area: 83.61 SqM |
| NCGS | Building | Coal tunnel for conveyor 7,8 AND 9,10, Buildup Area: 83.84 M |
| NCGS | Building | Electrical maintenance store, Buildup Area: 141.21 SqM |
| NCGS | Building | Stores - 2 storied, Buildup Area: 1769.79 SqM (G10,HT43,AC43,DC43 1) |
| NCGS | Building | Electrical maintenance store, Buildup Area: 141.21 SqM |
| NCGS | Building | Wagon tippler control cabin, Buildup Area: 30.10 SqM |
| NCGS | Building | New stores building, Buildup Area: 2605.90 SqM |
| NCGS | Building | Stores - 2 storied |
| NCGS | Building | Canteen, Personnel officer, Buildup Area: 443.14 SqM |

| Location | Asset Type | Description |
|----------|-------------------|--|
| NCGS | Building | Time office and Darwans quarters, Buildup Area: 557.41 SqM |
| NCGS | Building | Water treatment plant, Buildup Area: 37.16 SqM |
| NCGS | Building | SINKING OF 100 MM X 75 MM X 100 MTRS. DEEP PVC TUBE WELL [2N545217] |
| NCGS | Building | Pump house, Buildup Area: 7.80 SqM (G12 30+31+143+178+440) |
| NCGS | Building | Crews quarter - 2 storied, Buildup Area: 127.83 SqM |
| NCGS | Building | Fire extinguisher room, Buildup Area: 2.27 SqM |
| NCGS | Building | Resident Engineer's Flat - 2 storied, Buildup Area: 360.46 SqM |
| NCGS | Building | Resident Engineer's garage, Buildup Area: 26.01 SqM |
| NCGS | Building | Servant's qtrs., Buildup Area: 27.59 SqM |
| NCGS | Building | New water treatment plant house, Buildup Area: 286.14 SqM (G12 172+425) |
| NCGS | Building | Two shift maintenance room, Buildup Area: 48.30 SqM |
| NCGS | Building | R.C.C. Settling tank, Buildup Area: 71.35 SqM |
| NCGS | Building | Ash plant housing, Buildup Area: 104.05 SqM |
| NCGS | Building | Blue Switch house, Buildup Area: 1337.8 SqM |
| NCGS | Building | Dolphin 2Nos, Buildup Area: 116.63 SqM |
| NCGS | Building | Boiler maintenance store, Buildup Area: 162.58 SqM (G10HT43AC43DC43 16+17) |
| NCGS | Building | Oil and cement stores, Buildup Area: 52.26 SqM (G11,HT44,AC44,DC44 4+5) |
| NCGS | Building | Filter water storage tank - 70 KL capacity, Buildup Area: 15500 Gallon |
| NCGS | Building | New stores building, Buildup Area: 2605.90 SqM (G12 229+231+241+385) |
| NCGS | Building | Supporting structure for chemical storage tank, Buildup Area: 15.70 SqM |
| NCGS | Building | Office block, Buildup Area: 1350.33 SqM |
| NCGS | Building | Time office, Buildup Area: 117.06 SqM (G10,HT43,AC43,DC43 4) |
| NCGS | Building | Smithy shop, Buildup Area: 27.87 SqM (G11,HT44,AC44,DC44 13) |
| NCGS | Building | Belt godown, Buildup Area: 74.32 SqM |
| NCGS | Building | Latrin, Buildup Area: 14.51 SqM |
| NCGS | Building | C W Pump for Intake and House "B" NCGS, Buildup Area: 200.32 SqM |
| NCGS | Building | Turbine House maintenance store, Buildup Area: 80.36 SqM |
| NCGS | Building | Neutralising room, pit, Buildup Area: 32.70 SqM |
| NCGS | Building | Unfiltered water pump house, Buildup Area: 140.84 SqM |
| NCGS | Plant & Machinery | 2170MM OD LONG PRESSURE VESSEL FOR MULSIFYRE SYS. |
| NCGS | Plant & Machinery | 1 NO. MULTIPOINT DIGITAL TEMPERATURE INDICATOR |
| NCGS | Plant & Machinery | 10 HP TEFC SQ.CAGE INDUC. MOTOR FOR COAL CONV.13 |
| NCGS | Plant & Machinery | STRAND IRD M.308 VIBRATION ANALYSIS EQUIP. |
| NCGS | Plant & Machinery | 5 NOS. WALL MOUNTED ALARM PANELS |
| NCGS | Plant & Machinery | 2015TYPE REMOTE DISPLAY UNIT FOR BOILER WATER LEVEL |
| NCGS | Plant & Machinery | TEMPERATURE INDICATORS FOR BOILERS - 8 NOS. |
| NCGS | Plant & Machinery | 30 HP & 10 HP MOTORS FOR COAL GRAB. & CRANE NO.1&2 |

| Location | Asset Type | Description |
|----------|-------------------|--|
| NCGS | Plant & Machinery | CENTRIFUGAL PUMP [100 M ³ / HOUR, 7 KG / SQ CM, SPARE PUMP] |
| NCGS | Plant & Machinery | EXTENSION TO COAL STORAGE PIT |
| NCGS | Plant & Machinery | 1 NO. MATHER & PLATT STORAGE PUMP SET |
| NCGS | Plant & Machinery | 1 - Chamflo Pump for Water Treatment Plant |
| NCGS | Plant & Machinery | 50 MW TURBO ALTERNATOR NO.4 M/C INCLU.ERECTION COST |
| NCGS | Plant & Machinery | PORTABLE STATIC EXCITOR FOR 30 MW T/A |
| NCGS | Plant & Machinery | 100PS1G 20000 GPH PUMP & MOTOR SET FOR FLUSHING MUD |
| NCGS | Plant & Machinery | PHOSPHATE DOSING EQUIPMENT |
| NCGS | Plant & Machinery | SUPPLY, FABRICATION & ERECTION OF RAW WATER PIPELINE |
| NCGS | Plant & Machinery | PROCUREMENT & INSTALLATION OF DGG |
| NCGS | Plant & Machinery | ARC WELDING SET - ENGLISH ELECTRIC - 350 AMPS, TRANSFORMER RECTIFIER |
| NCGS | Plant & Machinery | MOTOR DRIVEN D.C. WELDING MACHINE - WORKSHOP |
| NCGS | Plant & Machinery | ULTRA VOILET LAMPS FOR DETECTION OF LEAKAGE - 2 NOS |
| NCGS | Plant & Machinery | 33KV/300V.100 KVA EARTHING TRANSFORMER |
| NCGS | Plant & Machinery | CONTROLLER & RELAY PANELS |
| NCGS | Plant & Machinery | METAL CLAD UNIT TYPE SB 24 DUPLICATE BUSBAR |
| NCGS | Plant & Machinery | 100 KVA 33/0.4 KV EARTHING TRANSFORMER |
| NCGS | Plant & Machinery | 100 KVA 33/0.4 KV EARTHING TRANSFORMER |
| NCGS | Plant & Machinery | 132KV OUTDOOR YARD INSTALLATION OF 1 NOS 132 KV ; ABB MAKE [2N545911] |
| NCGS | Plant & Machinery | WATER TREATMENT PLANT (LIME SODA PROCESS) |
| NCGS | Plant & Machinery | 125 HP ID FAN MOTOR |
| NCGS | Plant & Machinery | OIL COOLER TUBES |
| NCGS | Plant & Machinery | OTIS MAKE SECOND FREIGHT CUM PASSENGER LIFT |
| NCGS | Plant & Machinery | BOILER FEED PUMP |
| NCGS | Plant & Machinery | GEAR BOX END HALF COUPLING |
| NCGS | Plant & Machinery | ASH BUNKER NO. 3 & ASH CONVEYOR PLANT EXTENSION |
| NCGS | Plant & Machinery | Deep Tubewell at NCGS [2N2325] |
| NCGS | Plant & Machinery | HOLMAN AIR COMPRESSOR - BOILER HOUSE BASEMENT |
| NCGS | Plant & Machinery | DOUBLE CELL COLOURIMETER |
| NCGS | Plant & Machinery | MISCELLANEOUS EQUIPMENT - PIPETTE, GLASSWARE ETC. |
| NCGS | Plant & Machinery | 2 NOS.VME ROTOR EARTH FAULT RELAY |
| NCGS | Plant & Machinery | SUMP PUMP MOTOR FOR COAL CONVEYORS NOS 3 & 4 |
| NCGS | Plant & Machinery | STIRRER UNITS FOR LP & HP CHEM TANKS |
| NCGS | Plant & Machinery | STATION PIPE WORKS, FEED PUMP & TANKS |
| NCGS | Plant & Machinery | ADDL. C.H.P. INCLUDING STRUCTURES |
| NCGS | Plant & Machinery | CHP - RING GRANULATOR MODEL R33 |
| NCGS | Plant & Machinery | PROCUREMENT, INSTALLATION & COMMISSIONING OF D.M. PLANT EQUIPMENTS |

| Location | Asset Type | Description |
|----------|-------------------|---|
| NCGS | Plant & Machinery | WATER TREATMENT PLANT (LIME SODA PROCESS) |
| NCGS | Plant & Machinery | ROOF STORAGE PUMP 1 SET |
| NCGS | Plant & Machinery | C.S. JOINT RINGS FOR C.W.OUTLET |
| NCGS | Plant & Machinery | 1- 1R Model Air Compressor |
| NCGS | Plant & Machinery | Cost of 1 Kirloskar make Horizontal split casing centrifugal pump |
| NCGS | Plant & Machinery | COMMISSIONING OF SUBMERSIBLE PUMP WITH SPARES |
| NCGS | Plant & Machinery | AVOMETER - 1 NO. |
| NCGS | Plant & Machinery | 12.5 FT LOUDON BROS. LATHE |
| NCGS | Plant & Machinery | 3.3 KV Air Circuit Breaker [2Z2041] |
| NCGS | Plant & Machinery | 1 NO. VACUUM GAUGE TESTER |
| NCGS | Plant & Machinery | Fire detection and alarm system at Blue Switch House [2N184662] |
| NCGS | Plant & Machinery | 3 Nos.ABB make 132 kV Circuit Breakers for NCGS [2N2718] |
| NCGS | Plant & Machinery | ACCUMULATORS |
| NCGS | Plant & Machinery | 33 KV DOUBLE FEEDER EQUIPMENT |
| NCGS | Plant & Machinery | NCGS -EPABX system |
| NCGS | Plant & Machinery | ACID UNLOADING PUMPS FOR WATER TREATMENT PLANT |
| NCGS | Plant & Machinery | EXTN. TO EXISTING MULSIFYRE INSTALLN.(STAGE III) |
| NCGS | Plant & Machinery | STARTER PANEL WITH RESISTANCE BANK FOR COAL CRUSHER |
| NCGS | Plant & Machinery | VIBRATING SCREEN DRIVE MOTOR |
| NCGS | Plant & Machinery | SPARE FOR 105 H.P. FAN MOTOR |
| NCGS | Plant & Machinery | 80 HP INDUCTION MOTOR FOR ELEVATOR CONVEYOR DRIVES |
| NCGS | Plant & Machinery | Extention of the existing High Voltage Water Spray System |
| NCGS | Plant & Machinery | PIPE WORK FOR MAKE UP WATER PLANT |
| NCGS | Plant & Machinery | BOILER NOS. 7 & 8 INCLUDING COST OF ERECTION (BABCOCK & WILCOX) |
| NCGS | Plant & Machinery | 50 MW TURBO ALTERNATOR NO.4 M/C INCLU.ERECTION COST |
| NCGS | Plant & Machinery | 50 MW TURBO ALTERNATOR NO.4 M/C INCLU.ERECTION COST |
| NCGS | Plant & Machinery | PURCHASE & INSTALLATION OF 2ND CHAIN IN DM PLANT |
| NCGS | Plant & Machinery | INTERCONN. BETWEEN C.W.SYSTEM OF OLD & NEW COSS. |
| NCGS | Plant & Machinery | 14 NOS. POTENTIOMETRIC TEMPERATURE INDICATORS |
| NCGS | Plant & Machinery | HEAVY DUTY HACK SAWING MACHINE |
| NCGS | Plant & Machinery | ULTRAVIOLET LAMP FOR DETECTION OF LEAKAGE - 1 NO. |
| NCGS | Plant & Machinery | Fire detection Alarm system-Blue switch house north, south section [2N1846] |
| NCGS | Plant & Machinery | 4 BRASS CASTING DOUBLE ENTRY CABLE BOX |
| NCGS | Plant & Machinery | 20HP TEFC S/C IND.MOTOR FOR ROTARY FEED TABLE -CHP |
| NCGS | Plant & Machinery | 4 CONSTANT HEAD UNITS |
| NCGS | Plant & Machinery | CENTRIFUGAL PUMP- SUBMERSIBLE |
| NCGS | Plant & Machinery | Vaccum Circuit Breaker |

| Location | Asset Type | Description |
|----------|-------------------|--|
| NCGS | Plant & Machinery | TEFC SQUIRREL CAGE INDUCTION MOTOR |
| NCGS | Plant & Machinery | WINCH DRUM FOR HOIST MECHANISM OF BOX WAGON TIPPLER |
| NCGS | Plant & Machinery | AIR COMPRESSOR FOR D.M. PUMP INCL. INSTALLATION |
| NCGS | Plant & Machinery | Scrubing Brush |
| NCGS | Plant & Machinery | Connectors |
| NCGS | Plant & Machinery | GEC SQUIRREL CAGE INDUCTION MOTOR |
| NCGS | Plant & Machinery | ERECTION OF 2 LIFTING BEAMS FOR BUNKER CONV.5 & 6 |
| NCGS | Plant & Machinery | STATION PIPE WORKS STAGE II |
| NCGS | Plant & Machinery | 2 TON ELEC. HOIST WITH PUSH BUTTON STARTER AT PUMPHOUSE |
| NCGS | Plant & Machinery | CHP - HEAD PULLEY BEARINGS |
| NCGS | Plant & Machinery | PLANT TO MAKE UP WATER - EVAPORATOR PLANT |
| NCGS | Plant & Machinery | BOILER |
| NCGS | Plant & Machinery | COST OF FEED WATER REGULATORS FOR BOILER NOS 7 & 8 |
| NCGS | Plant & Machinery | FOUNDATION FOR TURBO ALTERNATORS NO.1&2 |
| NCGS | Plant & Machinery | 1 SET PORTABLE EXCITOR FOR 30 MW TURBO ALTERNATOR |
| NCGS | Plant & Machinery | SPARE INDUCN. MOTOR FOR NO.1,2&3 TURBO ALTERNATOR |
| NCGS | Plant & Machinery | PIPE WORK TO RECOVER WASTE HEAT |
| NCGS | Plant & Machinery | INSTALLATION OF HIGH PRESSURE WATER JETTING PUMP |
| NCGS | Plant & Machinery | FIRE FIGHTING PUMP & ENGINE. [2Z204762] |
| NCGS | Plant & Machinery | TEMPATURE INDICATOR |
| NCGS | Plant & Machinery | 1- CAW Brand High Tensile Allunium Alloy extension ladder |
| NCGS | Plant & Machinery | ULTRAVIOLET LAMP FOR DETECTION OF LEAKAGE - 1 NO. |
| NCGS | Plant & Machinery | ELECTRIC PORTABLE BLOWER - CTM DEPARTMENT |
| NCGS | Plant & Machinery | 200 EMF CAPACITY HEATLESS TYPE COMPRESSED AIR DRYER |
| NCGS | Plant & Machinery | 33 KV SWITCH GEAR & BUSBAR VACUUM CB |
| NCGS | Plant & Machinery | ADDITIONAL 3.3 KV & 400 V SWITCH GEAR STAGE-II FOR UNITS 3 & 4 |
| NCGS | Plant & Machinery | 33 KV SWITCH GEAR & NEUTRAL EARTHING SWITCH GEAR |
| NCGS | Plant & Machinery | MISC.PIPE WORKS |
| NCGS | Plant & Machinery | SAN DIESEL SHUNTING LOCOMOTIVE - 1 NO. |
| NCGS | Plant & Machinery | CHP - Elevator Conveyors no. 3&4 |
| NCGS | Plant & Machinery | CHP - VIBRATOR ASSEMBLY |
| NCGS | Plant & Machinery | Bearing of Fans [2Z2003] |
| NCGS | Plant & Machinery | ASH DUST EXTRACTION PLANT DRIVE BY 1-18 BHP MOTOR |
| NCGS | Plant & Machinery | 3 1/2" DIGITAL CONDUCTIVITY METER INCL. 1 CELL |
| NCGS | Plant & Machinery | Misc Steam Power Plant Equipment |
| NCGS | Plant & Machinery | Vaccum Circuit Breaker |
| NCGS | Plant & Machinery | Misc Equip |

| Location | Asset Type | Description |
|----------|-------------------|---|
| NCGS | Plant & Machinery | 1 Lightning Arrestor |
| NCGS | Plant & Machinery | 2 NOS. 9 KVA BOLT HEATING TRANSFORMERS |
| NCGS | Plant & Machinery | GEARED MOTOR FOR ASH PADDLE EXTRACTORS |
| NCGS | Plant & Machinery | WATER RECLAMATION PUMP SETS WITH ACCESS. |
| NCGS | Plant & Machinery | Cost of Ash Trap No 2 |
| NCGS | Plant & Machinery | CHP - 1 TON CAPACITY WINCH FOR COAL CONVEYOR |
| NCGS | Plant & Machinery | GRIT CYCLONE SEPERATOR |
| NCGS | Plant & Machinery | TREATED WATER PUMP SET |
| NCGS | Plant & Machinery | EXTERNAL PIPEWORK FOR DEMINERALISATION PLANT |
| NCGS | Plant & Machinery | 10 KL.CAP.FRP TANK FOR STORAGE OF ACID FOR DM PLANT |
| NCGS | Plant & Machinery | INSTALLN. OF CRUDE WATER LINE AT ID FAN MOTOR |
| NCGS | Plant & Machinery | PHILIPS MAKE MULTIMETER |
| NCGS | Plant & Machinery | 5 HP MOTORS |
| NCGS | Plant & Machinery | BATTERY OPERATED TOUCHLESS PHOTO TACHOMETER |
| NCGS | Plant & Machinery | 14/16 MVA 33/6.6 KV Power Transformer with OLTC |
| NCGS | Plant & Machinery | OIL COOLED TRANSFORMER |
| NCGS | Plant & Machinery | WASTLITE RECTIFIER STACK |
| NCGS | Plant & Machinery | CONTROL/RELAY/INDOOR BOARD FOR 33KV SW.BOARD 4 PANEL |
| NCGS | Plant & Machinery | NON-LUBRICATING TYPE INSTRUMENT AIR COMPRESSOR |
| NCGS | Plant & Machinery | 2 33 KV ISOLATORS |
| NCGS | Plant & Machinery | EXTENSION OF THE 7 PANEL 33 KV SWITCHBOARD |
| NCGS | Plant & Machinery | EXTN.OF T/HSE LIGHTING & HEATING BOARD FOR AC PLANT |
| NCGS | Plant & Machinery | 1 33 KV NEUTRAL EARTHING CURRENT TRF. |
| NCGS | Plant & Machinery | DISMANTLING OF 132KV BHEL MAKE CIRCUIT BREAKER [2N545963] |
| NCGS | Plant & Machinery | 50 NOS. 40 MM SIPON FLANGS |
| NCGS | Plant & Machinery | DIGITAL FUEL EFFICIENCY MONITOR |
| NCGS | Plant & Machinery | BED PLATE & MATCHING HALF COUPLE FOR DRIVING MOTOR |
| NCGS | Plant & Machinery | 140 TON JESSOP JETTY GANTRY CRANE |
| NCGS | Plant & Machinery | TEMPERATURE INDICATOR FOR BOILER NO. 1 |
| NCGS | Plant & Machinery | HIGH PRESSURE PUMP |
| NCGS | Plant & Machinery | Cost of 2 Treated water Reclamation Pump Sets |
| NCGS | Plant & Machinery | Level State Electronic Drum Level Indicator |
| NCGS | Plant & Machinery | STARTER PANEL FOR 2 HP COAL CRUSHER MOTOR, SCH6742 |
| NCGS | Plant & Machinery | 33 kV Isolators |
| NCGS | Plant & Machinery | INSTALLN.OF INDICATOR/RECEIVER OF STEAM PRESSUE |
| NCGS | Plant & Machinery | VENTILATING PLANT FOR TURBINE HOUSE |
| NCGS | Plant & Machinery | 1 NO.7.5 TONNE COAL GRABBING CRANE FOR ADDL. C.H.P. NO. 3 CRANE AT COALYARD |

| Location | Asset Type | Description |
|----------|-------------------|--|
| NCGS | Plant & Machinery | Cost of Ash Trap No 2 |
| NCGS | Plant & Machinery | CHP - CENTRIFUGAL PUMP WITH MOTOR FOR WAGON TIPPLER UNIT |
| NCGS | Plant & Machinery | 1 -Stirrer Unit for Chemical Preparation Tank No 1 |
| NCGS | Plant & Machinery | F.D. CONTROL SYSTEM |
| NCGS | Plant & Machinery | ACID PHOSPHATE DOSING EQUIP.FOR WATER TREAT. PLANT |
| NCGS | Plant & Machinery | CONSTRUCTION OF NEUTRALISING PIT [2Z2044] |
| NCGS | Plant & Machinery | 2 1/4" STEEL NEEDLE TYPE ISOLATING VALVE FOR B 7 |
| NCGS | Plant & Machinery | 3 HP MOTORS WITH STARTERS & RAILS |
| NCGS | Plant & Machinery | FRED TOWN RADIAL DRILLING MACHINE |
| NCGS | Plant & Machinery | TRANSFORMER TYPE ARC WELDING SET |
| NCGS | Plant & Machinery | TOOLS & WORK EQUIPMENT |
| NCGS | Plant & Machinery | 3 PANEL 33 KV INDOOR TYPE SINGLE BUSBAR SW.BOARD VACUUM CB |
| NCGS | Plant & Machinery | 2 NOS.MV TYPE AMMETERS |
| NCGS | Plant & Machinery | CHP - EXTENSION TO NO.2 BELT CONVEYOR |
| NCGS | Plant & Machinery | D M PLANT NEW MCC BOARD |
| NCGS | Plant & Machinery | SPARE FOR 105 H.P. FAN MOTOR |
| NCGS | Plant & Machinery | CHP - 75 Nos. 3.5lpm Stainless Steel Spray Nozzle with Housing |
| NCGS | Plant & Machinery | SPLIT CASING HORIZONTAL PUMP |
| NCGS | Plant & Machinery | Portable Fire Extinguishers [2N271561] |
| NCGS | Plant & Machinery | MULSIFYRE PROTECTION OF TRANSFORMER/TURBINE |
| NCGS | Plant & Machinery | DE-LAVAL CENTRIFUGAL OIL SEPARATOR |
| NCGS | Plant & Machinery | 7.5 HP TEFC SQ. CAGE MOTOR FOR CONVEYOR 11&12 |
| NCGS | Plant & Machinery | PROCUREMENT & FITTING OF PAE PANS - 2NOS |
| NCGS | Plant & Machinery | ADDL. C.H.P. INCLUDING STRUCTURES |
| NCGS | Plant & Machinery | CHP - LIFTING BEAM & TRAVELLING TROLLEY FOR CRUSHER NO.3 |
| NCGS | Plant & Machinery | CONCRETE OVERHEAD TANK |
| NCGS | Plant & Machinery | 50 MW TURBO ALTERNATOR NO.4 M/C INCLU.ERECTION COST |
| NCGS | Plant & Machinery | TURBO ALTERNATOR BLOCK NO.4 - HCC |
| NCGS | Plant & Machinery | 2 NOS.C.W. PUMPS, SCREENS & PEN STOCKS FOR STAGE III |
| NCGS | Plant & Machinery | STIRRER FOR CAUSTIC PREPARATION TANK FOR DM PLANT |
| NCGS | Plant & Machinery | FIRE FIGHTING EQUIPMENT - STORES |
| NCGS | Plant & Machinery | FIRE FIGHTING EQUIPMENT |
| NCGS | Plant & Machinery | PORTABLE DIGITAL MILIVOLT CALIBRATOR - LAXON |
| NCGS | Plant & Machinery | 1 - Digital Visible Spectro Photometer |
| NCGS | Plant & Machinery | RESISTANCE BULBS & SHEATHS MODEL 37/MS |
| NCGS | Plant & Machinery | PYROMETER & SINGLE POINT TEMPERATURE RECORDER |
| NCGS | Plant & Machinery | TRANSFORMERS |

| Location | Asset Type | Description |
|----------|-------------------|---|
| NCGS | Plant & Machinery | 400 V SWITCH GEAR FOR WORKSHOP |
| NCGS | Plant & Machinery | TRANSDUCER WITH INDICATING INSTRUMENT |
| NCGS | Plant & Machinery | 33 KV SWICH GEAR & ACCESSORIES FOR STAGE III EXTN. -METROVICS |
| NCGS | Plant & Machinery | 132 KV SF6 CIRCUIT BREAKER |
| NCGS | Plant & Machinery | LOOSE EQUIPMENT FOR 33 KV SYSTEM |
| NCGS | Plant & Machinery | HIGH PRESSURE JETTING EQUIP.& ALUMINIUM LADDER |
| NCGS | Plant & Machinery | BECON PUMP NO. 8140226 |
| NCGS | Plant & Machinery | Cost of Ash Trap No 2 |
| NCGS | Plant & Machinery | PLINTH FOR AIR COMPRESSOR |
| NCGS | Plant & Machinery | INSTRUMENTATION & CONTROLS FOR BOILER & TURBINES |
| NCGS | Plant & Machinery | AUGMENTATION of Hopkinson Valves [2Z2018] |
| NCGS | Plant & Machinery | UPGRADATION OF HYDROVACTOR PLANT |
| NCGS | Plant & Machinery | INSTALLN. OF KIRLOSKAR LATHE & TRANSFORMER |
| NCGS | Plant & Machinery | 2 Capacitor Banks SI No 2000/T/122 & 2000/T/123 |
| NCGS | Plant & Machinery | STARTER PANEL WITH RESISTANCE BANK FOR COAL CRUSHER |
| NCGS | Plant & Machinery | 4" DIAL MERCURY IN STEEL THERMOMETERS 3M LONG-4 NOS |
| NCGS | Plant & Machinery | KENETOMETERS FOR CO2 INDICATING SYSTEM FOR BOILER 7 |
| NCGS | Plant & Machinery | NHT TYPE TRIPLE STAGE GEAR BOX FOR ASH CONVEYOR 1&2 |
| NCGS | Plant & Machinery | MOTOR-END-HALF COUPLING FOR #3 COAL GRABBBING CRANE |
| NCGS | Plant & Machinery | 10 CWT PASSENGER LIFT (BOILER HOUSE) |
| NCGS | Plant & Machinery | 2 NOS. VENTURE EJECTORS WITH NOZZLE FOR DM PLANT |
| NCGS | Plant & Machinery | 30 MW TURBO ALTERNATOR NO. 1 & 2 |
| NCGS | Plant & Machinery | NEW PAC TANK |
| NCGS | Plant & Machinery | ADDITIONAL BLIDGE PUMP |
| NCGS | Plant & Machinery | INSTALLN. OF SUMP PUMP IN C.W. PUMP HSE. # 2 |
| NCGS | Plant & Machinery | C.W. PIPING & SUPPORTS FOR STAGE III EXTN. |
| NCGS | Plant & Machinery | DIGITAL TACHOMETER - T/A NO.4 |
| NCGS | Plant & Machinery | DRILLING MACHINE WITH PLAIN SPINDLE 25MM |
| NCGS | Plant & Machinery | TRANSFORMER WELDING INSTRUMENT - COAL YARD, 300 AMPS, IN COALYARD |
| NCGS | Plant & Machinery | FIRE FIGHTING EQUIPMENT |
| NCGS | Plant & Machinery | CONTROL & INSTRUMENTATION AND SWITCH BOARDS |
| NCGS | Plant & Machinery | ERECTION/LAYING CABLE FOR TEE JOINT IN 500 KVA CHT |
| NCGS | Plant & Machinery | 50 MVA 132/33 KV POWER TRANSFORMERS WITH RTCCP- T1 |
| NCGS | Plant & Machinery | 6.6 KV RESIN CAST DUAL CURRENT TRANSFORMER |
| NCGS | Plant & Machinery | EXTENSION TO 33 KV SWITCH GEAR - METROVICS |
| NCGS | Plant & Machinery | 2 Lightning Arrestors |
| NCGS | Plant & Machinery | STATION PIPE WORK AND FEED PUMP TANKS |

| Location | Asset Type | Description |
|----------|-------------------|--|
| NCGS | Plant & Machinery | SPARE FOR 105 H.P. FAN MOTOR |
| NCGS | Plant & Machinery | PROCUREMENT OF MOTOR PROTECTION RELAYS FOR BOILER FAN MOTOR |
| NCGS | Plant & Machinery | 3 Lightning Arrestor |
| NCGS | Plant & Machinery | HP CHEMICAL DOSING PUMP |
| NCGS | Plant & Machinery | 1 NO 200 HP ""SAN "" MAKE SHUNTING LOCOMOTIVE |
| NCGS | Plant & Machinery | CTM 43 MOTOR PROTECTION RELAY |
| NCGS | Plant & Machinery | CHP - REFURBISHMENT OF COAL SCREEN |
| NCGS | Plant & Machinery | 3" HOPKINGSONS MAKE HIGH LIFT SAFETY VALVES FOR BOILER |
| NCGS | Plant & Machinery | SPARE EXCITOR AND ARMATURE NO.4 MACHINE |
| NCGS | Plant & Machinery | SPARE EXCITOR AND ARMATURE NO.4 MACHINE |
| NCGS | Plant & Machinery | ERECTION OF INTERNAL PIPING FOR WATER TREATMENT .PLANT |
| NCGS | Plant & Machinery | ERECTION & FOUNDATION OF C.W.PIPES |
| NCGS | Plant & Machinery | SAND BLASTING & PAINTING EQUIPMENT |
| NCGS | Plant & Machinery | "INDIAN" MK -6, LP CHEMICAL DOSING PUMP |
| NCGS | Plant & Machinery | TESTING EQUIPMENT FOR WATER TREATMENT PLANT |
| NCGS | Plant & Machinery | PLINTH ETC.FOR ABOVE |
| NCGS | Plant & Machinery | 2" VENTURE EJECTOR WITH 3/8" NOZZLE |
| NCGS | Plant & Machinery | CHP - REFURBISHMENT OF COAL CRUSHER |
| NCGS | Plant & Machinery | 1- 1350 LPH capacity ""MAB" portable oil centrifuge |
| NCGS | Plant & Machinery | 4 DIGIT 3 1/2" DISPLAY DIGITAL TACHOMETER-T/A NO.1 |
| NCGS | Plant & Machinery | Cost of 1-ADCO Muffle Furnace for Laboratory |
| NCGS | Plant & Machinery | 17 1/4 FT CENTRE LATHE – WEIPERT |
| NCGS | Plant & Machinery | FRED TOWN RADIAL DRILLING MACHINE |
| NCGS | Plant & Machinery | TOOL POST GRINDER |
| NCGS | Plant & Machinery | 50 HP MOTOR FOR WAGON TIPPLER |
| NCGS | Plant & Machinery | UPGRADATION OF PAGING SYSTEM |
| NCGS | Plant & Machinery | 230V 500 Ah Station Battery |
| NCGS | Plant & Machinery | CONTROL/RELAY/INDOOR BOARD FOR 33KV SW.BOARD 4 PANEL |
| NCGS | Plant & Machinery | 33 KV SWITCH GEAR MAIN & AUXILIARY |
| NCGS | Plant & Machinery | 132 KV PT |
| NCGS | Plant & Machinery | ACID TRANSFER TANK FOR DEMINERALISATION PLANT |
| NCGS | Plant & Machinery | L.P. CHEMICAL DOSING PUMP SETS - 3 NOS. |
| NCGS | Plant & Machinery | HIGH PRESSURE PUMP |
| NCGS | Plant & Machinery | WEDA SUBMERSIBLE SUMP PUMP WITH MOTOR |
| NCGS | Plant & Machinery | CHP - M-504 portable Sump pump with 5 HP Motot for dewatering Coal Pit |
| NCGS | Plant & Machinery | INSTALLTION 8 ALARM INDICATORS |
| NCGS | Plant & Machinery | Level State Electronic Drum Level Indicator |

| Location | Asset Type | Description |
|----------|-------------------|--|
| NCGS | Plant & Machinery | CONVEYOR BELT VULCANIZING EQUIPMENT |
| NCGS | Plant & Machinery | T/A 3 AIR COOLER (BOTTOM BANK) RETUBING |
| NCGS | Plant & Machinery | 3 phase Isolator |
| NCGS | Plant & Machinery | WEDA SUBMERSIBLE SUMP PUMP NEAR WAGON TIPPLER |
| NCGS | Plant & Machinery | CHP - M-504 portable Sump pump with 5 HP Motor for dewatering Coal Pit |
| NCGS | Plant & Machinery | UNFILTERED WATER TREATMENT PLANT |
| NCGS | Plant & Machinery | BOILER NOS. 1,2 & 3 (BABCOCK & WILCOX) |
| NCGS | Plant & Machinery | MATHER & PLATT BOILER FEED PUMP WITH ACCS. |
| NCGS | Plant & Machinery | FOUNDATION FOR C.W. PIPING INTERCON. THE C.W.SYSTEM |
| NCGS | Plant & Machinery | PIPELINES FOR WATER TREATMENT PLANT |
| NCGS | Plant & Machinery | 1- Bomb Calorimeter & accessories |
| NCGS | Plant & Machinery | 4 PANEL 33 KV INDOOR TYPE SINGLE BUSBAR SW.BOARD |
| NCGS | Plant & Machinery | EXTN. AC TURB.HOUSE LIGHTING & HEATING SW BOARD |
| NCGS | Plant & Machinery | ADDITIONAL 33 KV FEEDER SWITCH -METROVICS |
| NCGS | Plant & Machinery | SPARE 75 HP 1475 RPM SECONDARY AIR FAN FOR BOILER |
| NCGS | Plant & Machinery | 1 ESP TRANSFORMER (BHEL MAKE 70 KV) |
| NCGS | Plant & Machinery | 125 HP ID FAN MOTOR |
| NCGS | Plant & Machinery | ASH BUNKER NO. 3 & ASH CONVEYOR PLANT EXTENSION |
| NCGS | Plant & Machinery | HOPKINGSONS MAKE VALVES OF SIZE 20MM AND 1" |
| NCGS | Plant & Machinery | 4 CONSTANT HEAD UNITS |
| NCGS | Plant & Machinery | 2 NOS. GUN DRILLS, 12.5 MM MAX |
| NCGS | Plant & Machinery | 140 TON JESSOP JETTY GANTRY CRANE |
| NCGS | Plant & Machinery | CHP - ALLENBERY WORKS MAKE GEAR BOX FOR ROTARY FEED TABLE |
| NCGS | Plant & Machinery | ADDL. C.H.P. INCLUDING STRUCTURES |
| NCGS | Plant & Machinery | ONE INDUSTRIAL VACCUUM CLEANER WITH ACCESS. |
| NCGS | Plant & Machinery | ANGLE GRINDER (CARD NOT LOCATED) |
| NCGS | Plant & Machinery | 1- Kirloskar make Split Casing Centrifugal Pump for Wagon Trippler |
| NCGS | Plant & Machinery | HORIZONTAL SPLIT CASING CENTRIFUGAL PUMP |
| NCGS | Plant & Machinery | MOTOR-END-HALF COUPLING |
| NCGS | Plant & Machinery | 15HP TEFC SQUIRREL CAGE MOTOR FOR ASH CONV. DRIVE |
| NCGS | Plant & Machinery | WASP CENTRIFUGAL PUMP |
| NCGS | Plant & Machinery | COAL HANDLING PLANT EXTENSION FOR BOILER 7 & 8 |
| NCGS | Plant & Machinery | CHP - VIBRATING SCREEN STYLE M-11 |
| NCGS | Plant & Machinery | BOILER NOS. 7 & 8 INCLUDING COST OF ERECTION (BABCOCK & WILCOX) |
| NCGS | Plant & Machinery | Neutralising Pit [2Z2044] |
| NCGS | Plant & Machinery | Cost of 1 Mineral oil Purification Plant |
| NCGS | Plant & Machinery | REVOMET.HOUSING INCL.MAGNETIC SENSOR & RED POINTER |

| Location | Asset Type | Description |
|----------|-------------------|---|
| NCGS | Plant & Machinery | MOTOR DRIVEN D.C. WELDING MACHINE - WORKSHOP |
| NCGS | Plant & Machinery | 3- 45 Litres Fire Extinguisher |
| NCGS | Plant & Machinery | ULTRA VOILET LAMPS FOR DETECTION OF LEAKAGE - 2 NOS |
| NCGS | Plant & Machinery | MULSIFYRE CONTROLS |
| NCGS | Plant & Machinery | HEAVY DUTY HACK SAWING MACHINE |
| NCGS | Plant & Machinery | TRANSFORMERS |
| NCGS | Plant & Machinery | 50 MVA 132/33 KV POWER TRANSFORMERS WITH RTCCP- T3 |
| NCGS | Plant & Machinery | MULTICORE CONTROL CABLES |
| NCGS | Plant & Machinery | 33 KV SWITCH GEAR MAIN & AUXILIARY |
| NCGS | Plant & Machinery | 132 KV LIGHTING ARRESTOR |
| NCGS | Plant & Machinery | 132 KV 1600 AMP ISOLATER |
| NCGS | Plant & Machinery | LOOSE EQUIPMENT FOR 33 KV SYSTEM |
| NCGS | Plant & Machinery | ELIMINATING 33 KV SWICH GEAR FOR ILLUMINATION |
| NCGS | Plant & Machinery | EPABX SYSTEM |
| NCGS | Plant & Machinery | CHP - 75 HP Squirrel Cage Induction Motor for C.H.P. |
| NCGS | Plant & Machinery | 3 NOS. MATHER & PLATT STORAGE PUMP SETS |
| NCGS | Plant & Machinery | Misc Equip |
| NCGS | Plant & Machinery | COAL CRUSHER MOTOR, 200HP GEC |
| NCGS | Plant & Machinery | COMMISSIONING OF CT & VT FOR 33 KV SIEMENS BOARD |
| NCGS | Plant & Machinery | 2 TON ELEC. HOIST WITH PUSH BUTTON STARTER AT PUMPHOUSE |
| NCGS | Plant & Machinery | BOILER NOS. 7 & 8 INCLUDING COST OF ERECTION (BABCOCK & WILCOX) |
| NCGS | Plant & Machinery | 3"hopkinsons Hylif safety valve [22261300] |
| NCGS | Plant & Machinery | IRD PORTABLE XY VIBRATION BASE LINE RECORDER |
| NCGS | Plant & Machinery | HYDRAULIC PULLER COMPLETE WITH ACCESSORIES |
| NCGS | Plant & Machinery | 1 NO ALFA LAVEL MAKE 1350 LPH MODEL MAB-205 PORTABLE OIL CENTRIFUGE M/C |
| NCGS | Plant & Machinery | M/C PROTECTION & INSTRUMENTATION SYSTEM |
| NCGS | Plant & Machinery | UPGRADATION OF 18 PANEL ABB 33 KV BOARD |
| NCGS | Plant & Machinery | HIGH PRESSURE WATER JETTING UNITS - 2 NOS. |
| NCGS | Plant & Machinery | 1 NO. INGERSOL RAND AIR COMPRESSOR & OTHER ACCESS. |
| NCGS | Plant & Machinery | STIRRER UNITS FOR LP & HP CHEM TANKS |
| NCGS | Plant & Machinery | 30 HP SQ. CAGE INDUCTN MOTOR FOR COAL CONVEYORS 9&10 |
| NCGS | Plant & Machinery | 4 NOS CRANES NEW COSSIPORE GEN. STN. 2 MT EACH, AT SWITCHHOUSES |
| NCGS | Plant & Machinery | ASH BUNKER NO. 3 & ASH CONVEYOR PLANT EXTENSION |
| NCGS | Plant & Machinery | Extention of the existing High Voltage Water Spray System |
| NCGS | Plant & Machinery | ACID TRANSFER TANK FOR DM PLANT |
| NCGS | Plant & Machinery | PLANT TO MAKE UP WATER - EVAPORATOR PLANT |
| NCGS | Plant & Machinery | MUD DRUM FOR BOILER NO. 7 |

| Location | Asset Type | Description |
|----------|-------------------|---|
| NCGS | Plant & Machinery | 2 NOS.BASEMENT SUMP PUMPS ,TURBINE HOUSE |
| NCGS | Plant & Machinery | VENTURI EJECTOR WITH NOZZLE IN SERVI.WATER PUMP HSE |
| NCGS | Plant & Machinery | ROTA METERS |
| NCGS | Plant & Machinery | SET SQUARE ELEMENT FOR FURNACE |
| NCGS | Plant & Machinery | Upgradation of protection of NCGS Alternators |
| NCGS | Plant & Machinery | LABORATORY EQUIPMENT - PIPETTE, GLASSWARE ETC. |
| NCGS | Plant & Machinery | Cost of Voltage Stabilizer & Battery Bank |
| NCGS | Plant & Machinery | BLOWER WITH HOT AIR ATTACHMENT FOR CTM DEPARTMENT, 0.5 HP, PORTABLE |
| NCGS | Plant & Machinery | D.C. WELDING SET OF MOTOR GENERATOR TYPE, 150 AMPS, IN BOILER HOUSE |
| NCGS | Plant & Machinery | 48V 24AH type YAMP 7 Plate Battery with battery charger, accessories |
| NCGS | Plant & Machinery | WORKSHOP EQUIPMENT, ASSORTED TOOLS |
| NCGS | Plant & Machinery | 1 - Power & Control make Tap changer Control Panel |
| NCGS | Plant & Machinery | 33 KV SWITCH GEAR MAIN & AUXILIARY- METROVICS |
| NCGS | Plant & Machinery | CONTROLLER & RELAY PANELS |
| NCGS | Plant & Machinery | 1 - Light Equipment make current Trf |
| NCGS | Plant & Machinery | 132KV,3P,1250A,31.5KA/3SEC ISOLATOR WITH SINGLE EARTH SWITCH [2N545932] |
| NCGS | Plant & Machinery | TATA SHUNTING LOCOMOTIVE - 1 NO. |
| NCGS | Plant & Machinery | Cost of Ash Trap No 2 |
| NCGS | Plant & Machinery | 40 HP INDUCTION MOTOR FOR BUNKER CONVEYOR DRIVES |
| NCGS | Plant & Machinery | Procurement of Portable Fire Extinguishers [2N271561] |
| NCGS | Plant & Machinery | Deep Tube-well at NCGS [2N232511] |
| NCGS | Plant & Machinery | INSTALLATION TUBEWELL [2N278411] |
| NCGS | Plant & Machinery | Cost of Mulsifyer System |
| NCGS | Plant & Machinery | CT FOR OVERHAUL. 3.3KV ACB OF NEW BOILER FEED PUMP |
| NCGS | Plant & Machinery | Isolator Junction Box and Hardware |
| NCGS | Plant & Machinery | CONTROL & INSTRUMENTATION AND SWITCH BOARDS |
| NCGS | Plant & Machinery | HIGH PRESSURE JETTING EQUIP.& ALUMINIUM LADDER |
| NCGS | Plant & Machinery | 3.5 TON E.O.T. COAL GRABBING CRANE NO. (1&2) CRANES AT COALYARD |
| NCGS | Plant & Machinery | 140 TON JESSOP JETTY GANTRY CRANE |
| NCGS | Plant & Machinery | CHP - 1 MODI M100 SUBMERSIBLE SUMP PUMP |
| NCGS | Plant & Machinery | CHP - SELF PRIMING NONCLOG PUMP 2 NOS. AT COAL CONV.3&4 PIT |
| NCGS | Plant & Machinery | LIME DOSING & SODIUM ALLUMINATE DOSING PUMP SET - 2 |
| NCGS | Plant & Machinery | PLINTH FOR MAKE UP WATER PLANT |
| NCGS | Plant & Machinery | PLANT TO MAKE UP WATER - EVAPORATOR PLANT |
| NCGS | Plant & Machinery | SUBMERSIBLE WEDA SUMP PUMP AT TURBINE HSE BASEMENT |
| NCGS | Plant & Machinery | C.W.PUMPS, SCREWS & PEN STOCKS FOR STAGE III EXTN. |
| NCGS | Plant & Machinery | PROCUREMENT OF S.A FAN ROTORS |

| Location | Asset Type | Description |
|----------|-------------------|---|
| NCGS | Plant & Machinery | REVOMETER HOUSING SP.1234 |
| NCGS | Plant & Machinery | TEMPERATURE INDICATOR |
| NCGS | Plant & Machinery | DIGITAL INDICATOR |
| NCGS | Plant & Machinery | Sinking of 200mm x 75mm x 100 M deep Tubewell |
| NCGS | Plant & Machinery | W & D TWIST GRINDER |
| NCGS | Plant & Machinery | FLUE PATH DUCTS |
| NCGS | Plant & Machinery | 1 NO. 0-500 VOLTS INSULATION TESTER |
| NCGS | Plant & Machinery | ALARM CIRCUIT AND STATION BATTERY-230V,500 A H |
| NCGS | Plant & Machinery | CONTROL/RELAY/INDICATOR ETC. SF6 CBS |
| NCGS | Plant & Machinery | 33kv indoortype SF6 circuit breaker [2Z200600] |
| NCGS | Plant & Machinery | 132KV,3150A,40KA/3SEC O/D SF6 CB COMPLETE WITH SUPPORT STRUCTURE [2N545931] |
| NCGS | Plant & Machinery | ELECTRICAL GOODS [2N545933] |
| NCGS | Plant & Machinery | SUPPLY & FITTING OF COUPLING TO THE 11 KW GEC MOTOR |
| NCGS | Plant & Machinery | TATA INDUSTRIAL SHUNTER- 1 NO |
| NCGS | Plant & Machinery | Installation of WESP for Boiler No.6 |
| NCGS | Plant & Machinery | MARK''''S CHEMICAL DOSING PUMP |
| NCGS | Plant & Machinery | ADDITIONAL SPARE MOTOR FOR EOT 1 & 2 |
| NCGS | Plant & Machinery | IR MAKE AIR COMPRESSOR |
| NCGS | Plant & Machinery | 1 NO.7.5 TONNE COAL GRABBING CRANE FOR ADDL. C.H.P. NO. 3 CRANE AT COALYARD |
| NCGS | Plant & Machinery | DIGITAL PH METER FOR LABORATORY |
| NCGS | Plant & Machinery | LEAK DETECTION SYSTEM FOR SF6 BREAKER |
| NCGS | Plant & Machinery | GI PRESSURE GAUGE UPTO 100 PSI |
| NCGS | Plant & Machinery | Lamella Clarifier for Dosing Plant |
| NCGS | Plant & Machinery | 20HP TEFC S/C IND.MOTOR FOR ROTARY FEED TABLE -CHP |
| NCGS | Plant & Machinery | 200 HP COAL CRUSHER MOTOR GEC MAKE |
| NCGS | Plant & Machinery | GEC 10 HP CROSS TRAVEL MOTOR FOR COAL GRAB CRANE |
| NCGS | Plant & Machinery | EXTENSION OF DOWN SHOP LEADS FOR TURBINE HSE CRANE |
| NCGS | Plant & Machinery | R.C.PILING & SUB STRUCTURE FOR COAL CONV. TRESTLES |
| NCGS | Plant & Machinery | CHP - CONSTRUCTION OF COAL UNLOADING PLATFORM |
| NCGS | Plant & Machinery | GENERATOR NO. 3 |
| NCGS | Plant & Machinery | 50 MW TURBO ALTERNATOR NO. 3 |
| NCGS | Plant & Machinery | WATER TREATMENT PLANT (DM PLANT), PIPELINES, PUMPS ETC. |
| NCGS | Plant & Machinery | JOINTING FOR C.W. PIPING |
| NCGS | Plant & Machinery | 1 NO. FLOW METER FOR MEASURING TREATED WATER |
| NCGS | Plant & Machinery | 100% CAP. STAND-BY PUMP FOR WATER EQUIPMENT |
| NCGS | Plant & Machinery | M100 Submersible Pump with drive motor,Panel Board,LiquidLevelController |

| Location | Asset Type | Description |
|----------|-------------------|--|
| NCGS | Plant & Machinery | CHP - RAINFORCEMENT OF CONVEYOR STRUCTURE |
| NCGS | Plant & Machinery | POTENTIOMETRIC TEMPERATURE INDICATORS - 3 NOS. |
| NCGS | Plant & Machinery | 1 NO. DEAD WEIGHT PRESSURE GAUGE TESTER & CALIBRATOR |
| NCGS | Plant & Machinery | Cost of Deep Tubewell [2N2325] |
| NCGS | Plant & Machinery | 1000 V Insulation Tester |
| NCGS | Plant & Machinery | DIGITAL CONDUCTIVITY METER |
| NCGS | Plant & Machinery | DOUBLE CELL PHOTO ELECTRIC COLOURIMETER |
| NCGS | Plant & Machinery | CLIPON MULTIMETER TYPE AMMETER |
| NCGS | Plant & Machinery | 500 V Insulation Tester |
| NCGS | Plant & Machinery | 500 KVA AUXILIARY TRANSFORMER |
| NCGS | Plant & Machinery | 60 HP KILBURN MAKE STAR DELTA MOTOR CONTROL PANEL |
| NCGS | Plant & Machinery | ADDITIONAL 33 FEEDER SWITCH METROVICS |
| NCGS | Plant & Machinery | EXTENSION TO 33 KV SWITCH GEAR - METROVICS |
| NCGS | Plant & Machinery | 2 Nos. 10 MVAR Capacitor Banks |
| NCGS | Plant & Machinery | 11 KW GEC SPARE TEFC SQUIRREL CAGE INDUC. MOTOR |
| NCGS | Plant & Machinery | COUNTER BEAMS FOR ELEVATOR CONVEYOR OF A. H. PLANT |
| NCGS | Plant & Machinery | 4" DIAL MERCURY IN STEEL THERMOMETERS 3M LONG-8 NOS |
| NCGS | Plant & Machinery | Earthing Transformer with Capacitor Bank |
| NCGS | Plant & Machinery | Deep Tubewell [2N278411] |
| NCGS | Plant & Machinery | TRANGLE FORGED CARBON STEEL GLOBE TYPE STOP VALVE |
| NCGS | Plant & Machinery | 8 ALARM INDICATORS |
| NCGS | Plant & Machinery | HIGH PRESSURE PUMP |
| NCGS | Plant & Machinery | Construction of Ash Traps |
| NCGS | Plant & Machinery | CHP - COAL CONVEYING PLANT |
| NCGS | Plant & Machinery | ADDL. C.H.P. INCLUDING STRUCTURES |
| NCGS | Plant & Machinery | INLET & OUTLET PIPING FOR .5 STAGE BOILER FEED PUMP |
| NCGS | Plant & Machinery | MATHER & PLATT BOILER FEED PUMP WITH ACCS. |
| NCGS | Plant & Machinery | PLUROVEN BOILER FEED PUMP |
| NCGS | Plant & Machinery | TURBINE & ANCILLIARIES |
| NCGS | Plant & Machinery | 50 MW TURBO ALTERNATOR NO.4 M/C INCLU.ERECTION COST |
| NCGS | Plant & Machinery | TESTING EQUIPMENT FOR WATER TREATMENT PLANT |
| NCGS | Plant & Machinery | Process Upgrading of DM Plant |
| NCGS | Plant & Machinery | FIRE FIGHTING PUMP & ENGINE. [2Z2047] |
| NCGS | Plant & Machinery | Ducting, necessary Sucting Supports on the roof of the ID/FD Fan FI 2Z2049 |
| NCGS | Plant & Machinery | PROCUREMENT, INSTALLATION & COMMISSIONING OF ROOF STORAGE PUMP |
| NCGS | Plant & Machinery | WATER TREATMENT PLANT (EXTN. TO DMP) |
| NCGS | Plant & Machinery | ELECTRICAL CONNECTION |

| Location | Asset Type | Description |
|----------|-------------------|--|
| NCGS | Plant & Machinery | 500 kg Freight cum passenger Lift shaft & Machine Room |
| NCGS | Plant & Machinery | REVOMETER HOUSING WITH MAGNETIC SENSOR |
| NCGS | Plant & Machinery | 4 NOS. POTENTIOMETRIC TEMPERATURE INDICATORS |
| NCGS | Plant & Machinery | 2 NOS.DIGITAL PH METER & 1 NO. SPECTRO CALORIMETER |
| NCGS | Plant & Machinery | HOT AIR OVEN FOR LABORATORY |
| NCGS | Plant & Machinery | 15 FT LOUDON BROS. LATHE |
| NCGS | Plant & Machinery | 2 SETS SPLIT CASING PUMP-C.W.PUMP HSE. # 2 |
| NCGS | Plant & Machinery | 4 DIGIT 3 1/2" DISPLAY DIGITAL TECHOMETER T/A 3 |
| NCGS | Plant & Machinery | FIRE FIGHTING HOSE |
| NCGS | Plant & Machinery | 20 KVA 400/440 V ISOLATING TRANSFORMER |
| NCGS | Plant & Machinery | 2 NOS.750 KVA TRANSFORMER (BOILER 7 & 8) |
| NCGS | Plant & Machinery | ACCUMULATORS |
| NCGS | Plant & Machinery | 60 HP-NGEF-1500 RPM-TEFC S C INDUCTION MOTOR |
| NCGS | Plant & Machinery | SWITCH GEAR FOR WATER TREATMENT PLANT (DMP) |
| NCGS | Plant & Machinery | STRUCTURES (TONNE) |
| NCGS | Plant & Machinery | 33 KV SWITCH GEAR MAIN & AUXILIARY - METROVICS |
| NCGS | Plant & Machinery | 1 ASH CONVEYOR BELT, BLADE AND SCRAPER CLEANING ASH CONVEYOR WHILE RUNNING |
| NCGS | Plant & Machinery | IP & HP Turbine Blades |
| NCGS | Plant & Machinery | STATION PIPE WORKS, FEED PUMP & TANKS |
| NCGS | Plant & Machinery | 1 NO. JESSOP 3.5 TON COAL GRABBING CRANE |
| NCGS | Plant & Machinery | 8 ELECTRONIC TRANSMITTERS |
| NCGS | Plant & Machinery | HIGH PRESSURE JETTING EQUIP.& ALUMINIUM LADDER |
| NCGS | Plant & Machinery | 90 HP 730 RPM MOTOR FOR COAL GRABBING CRANE |
| NCGS | Plant & Machinery | HIGH PRESSURE PUMP |
| NCGS | Plant & Machinery | Cost of Ash Trap No 2 |
| NCGS | Plant & Machinery | ADDL. C.H.P. INCLUDING STRUCTURES |
| NCGS | Plant & Machinery | ADDL. C.H.P. INCLUDING STRUCTURES |
| NCGS | Plant & Machinery | 1 - Indian mark V High Pressure Pump with one no pressure relief valve |
| NCGS | Plant & Machinery | BOILER NOS. 4,5 & 6 (BABCOCK & WILCOX) |
| NCGS | Plant & Machinery | FD FAN DAMPER CONTROL SYSTEM |
| NCGS | Plant & Machinery | SPARE 485 HP 3.3 KV MOTOR FOR C.W.PUMP |
| NCGS | Plant & Machinery | WATER TREATMENT PLANT (DM PLANT), PIPELINES, PUMPS ETC. |
| NCGS | Plant & Machinery | ERECTION OF TANK FOR TREATED WATER MS TANK- 40 M 3 |
| NCGS | Plant & Machinery | KIRLOSKAR DSM3 PUMP FOR WATER TREATMENT PLANT |
| NCGS | Plant & Machinery | UPGRADATION OF STATION D.C. SYSTEM |
| NCGS | Plant & Machinery | DIGITAL TACHOMETER NO.B-2079 - T/A 4 |

| Location | Asset Type | Description |
|----------|-------------------|--|
| NCGS | Plant & Machinery | PROCUREMENT OF ONE NO. OIL FILTER M/C. |
| NCGS | Plant & Machinery | PROCUREMENT, INSTALLATION & COMMISSIONING OF FIRE FIGHTING PUMP & ENGINE |
| NCGS | Plant & Machinery | NON-AUTOMATIC TEMPARATURE CONTROL EQUIPMENT |
| NCGS | Plant & Machinery | DRILLING MACHINE WITH PLAIN SPINDLE 25MM |
| NCGS | Plant & Machinery | INSTALLN. OF 2 DIGITAL TACHOMETER - T/A NO. 1 & 4 |
| NCGS | Plant & Machinery | 500 KVA TRANSFORMER (UNIT AUX.NO.4) |
| NCGS | Plant & Machinery | TRANSFORMERS |
| NCGS | Plant & Machinery | 33KV TRANSFORMER FOR STAGE II STATION TRANSFORMER |
| NCGS | Plant & Machinery | 3.3 KV SWITCH GEAR & ACCESS.FOR STAGE III EXTENSIONS - Boiler 7 & 8 |
| NCGS | Plant & Machinery | 1 - Resitech Electricals make 6KV Outdoor Neutral earthing resister |
| NCGS | Plant & Machinery | L.T.SWITCHES & CABLES FOR POWER SUPPLY |
| NCGS | Plant & Machinery | 1 - Resitech Electricals make 6KV Outdoor Neutral Switch Panel |
| NCGS | Plant & Machinery | 33 KV ISOLATOR FOR EARTHING TRANSFORMER |
| NCGS | Plant & Machinery | 33 KV LIGHTNING ARRESTOR |
| NCGS | Plant & Machinery | 33 KV SWICH GEAR & ACCESSORIES |
| NCGS | Plant & Machinery | AIR CIRCUIT BREAKER |
| NCGS | Plant & Machinery | DM PLANT |
| NCGS | Plant & Machinery | ASH CONVEYOR & STRUCTURES |
| NCGS | Plant & Machinery | RETROFITTING OF WET ESP |
| NCGS | Plant & Machinery | CIRCULATING WATER PUMP & ACCESSORIES |
| NCGS | Plant & Machinery | BOILER DRUM WATER LEVEL MONITOR |
| NCGS | Plant & Machinery | RAW WATER TANK |
| NCGS | Plant & Machinery | SUPERHEATER & ECONOMISER TUBES OF BOILER |
| NCGS | Railway Siding | RAILWAY SIDING including Yard infrastructure, tripler etc. |
| MLJ | Land | Land for Mulajore Generating Station and its all activities |

Legend

| | |
|-------------|----------------------------------|
| BBGS | Budge Budge Generating Station |
| SGS | Southern Generating Station |
| TGS | Titagarh Generating Station |
| NCGS | New Cossipore Generating Station |
| MLJ | Mulajore Generating Station |

B. All additions to fixed assets from 1 April 2017 till the Effective Date and forming part of the Generation Undertaking

It is clarified that the assets which are incidental and ancillary to the assets enumerated above shall also be considered as part of the Generation Undertaking.

SCHEDULE II – TERMS OF RETAIL UNDERTAKING 2 NEW PREFERENCE SHARES

(a) **Face Value**

The Retail Undertaking 2 New Preference Shares issued pursuant to Clause 24.1.2 shall have a face value of INR 100 (Indian Rupees One hundred) per preference share.

(b) **Accumulation of dividend and convertibility**

The Retail Undertaking 2 New Preference Shares shall be non-cumulative in nature and be non-convertible.

(c) **Coupon**

The Retail Undertaking 2 New Preference Shares shall, subject to the provisions of the Articles of Association of Resulting Company 2 and subject to the provisions of the Act, confer on the holders thereof a right to a fixed preferential dividend of 0.01% (Zero point zero one per cent) per annum in priority to the dividend, if any, payable on equity shares subject to deduction of taxes at source if applicable. The Retail Undertaking 2 New Preference Shares shall not be entitled to participate in any profits in addition to the coupon rate mentioned above.

(d) **Voting Rights**

The holder of Retail Undertaking 2 New Preference Shares shall have the right to vote in accordance with Section 47 of the Companies Act, 2013.

(e) **Redemption**

The Retail Undertaking 2 New Preference Shares are redeemable at par on the expiry of 20 (twenty) years from the date of allotment thereof, provided that the Resulting Company 2 shall have the right to redeem the Retail Undertaking 2 New Preference Shares at any time within the tenure of 20 (twenty) years.

(f) **Taxation**

All payments in respect of redemption of Retail Undertaking 2 New Preference Shares shall be made after deducting or withholding taxes or duties as may be applicable.

(g) **Listing**

The Retail Undertaking 2 New Preference Shares shall not be listed on a recognised stock exchange.

(h) **Winding-up**

In the event of winding up of Resulting Company 2, the holders of Retail Undertaking 2 New Preference Shares shall have a right to receive repayment of the capital paid-up and arrears of dividend, whether declared or not, up to the commencement of winding up, in priority to any payment of capital on the equity shares out of the surplus of the Resulting Company 2 but shall not have any further right to participate in the profits or assets of the Resulting Company 2.

Annexure -"ES 2" to Explanatory Statement

This is an abridged prospectus containing salient features of business of the CESC Infrastructure Limited ("CIL" or "the Company") and composite scheme of arrangement involving the Company and CESC Limited.

THIS ABRIDGED PROSPECTUS CONTAINS 5 PAGES. PLEASE ENSURE THAT YOU HAVE RECEIVED ALL THE PAGES.

NO EQUITY SHARES ARE PROPOSED TO BE SOLD OR OFFERED PURSUANT TO THIS ABRIDGED PROSPECTUS

You may download the composite scheme of arrangement from the websites of CESC Limited and the stock exchanges where the equity shares of CESC Limited are listed ("Stock Exchanges"); viz: www.cesc.co.in; www.nseindia.com; www.bseindia.com; and www.cse-india.com.

CESC Infrastructure Limited

| | | |
|---|--|--|
| Registered Office and Corporate Office: | CESC House, Chowringhee Square, Kolkata 700001 | |
| Contact Person: | Mr. Subhasis Mitra | Telephone: +9133 66340663 / 40684 |
| E-mail: secretarial@rp-sg.in | CIN: U70101WB2011PLC159584 | |

NAME OF PROMOTER OF THE COMPANY

CESC Limited

SCHEME DETAILS AND PROCEDURE

Pursuant to the Composite Scheme of Arrangement amongst the Company, Spencer's Retail Limited, Music World Retail Limited, Spen Liq Private Limited, New Rising Promoters Private Limited, CESC Limited, Haldia Energy Limited, RP-SG Retail Limited, RP-SG Business Process Services Limited and Crescent Power Limited and their respective shareholders ("**Scheme**") the Company is proposed to be amalgamated with its 100% holding parent entity i.e., CESC Limited. For the purposes of obtaining approval under Regulation 37 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the designated stock exchange is NSE.

Pursuant to the Scheme the Company shall be dissolved without being wound up. Since the Company is a wholly owned subsidiary of CESC Limited, no shares shall be issued upon amalgamation of the Company with CESC Limited.

PROMOTERS OF COMPANY

The Promoter of the Company is CESC Limited. Entire share capital of the Company is currently held by CESC Limited.

Top 5 (five) largest listed group companies (based on market capitalisation)

CESC Limited ("CESC") (CIN: L31901WB1978PLC031411; Registered Office: CESC House, Chowringhee Square, Kolkata – 700 001)

CESC is the flagship company of the RP-Sanjiv Goenka Group. It is a fully integrated power utility engaged in the distribution of electricity across 567 square kilometers of licensed area in Kolkata and Howrah, West Bengal. It supplies electricity to over 3 million customers, both consumer household and commercial establishments.

CESC also has power generation business and interests in other various businesses including retail, business process outsourcing, information technology, real estate, entertainment, etc

Firstsource Solutions Limited ("FSL") (CIN: L64202MH2001PLC134147; Registered Office: 5th Floor, Paradigm, 'B' wing, Mindspace, New Link Road, Malad (West), Mumbai – 400 064)

FSL is amongst the top 3 business process outsourcing companies in India. FSL has a full range of business process management services across the business life cycle delivered through transaction processing, customer management, collections and receivables management.

Phillips Carbon Black Limited (“PCBL”) (CIN: L23109WB1960PLC024602; Registered Office: 31, Netaji Subhas Road, Kolkata- 700 001)

PCBL is India's largest and globally seventh largest carbon black producer and has four strategically located state-of-the-art plants at Durgapur, Palej, Cochin and Mundra. PCBL has a production capacity of 4,72,000 MT per annum of carbon black along with green power capacity of 76 Megawatts (MW), and also include a dedicated capacity of Specialty Blacks of 40,000 MT per annum at Palej.

Saregama India Limited (“SIL”) (CIN: L22213WB1946PLC014346, Registered Office: 33 Jessore Road, Dum Dum, Kolkata - 700 028)

SIL is India’s largest music company with an archive of over 300,000 sound tracks. SIL has the largest music archive and catalogue in India and has evolved into one of India's premier entertainment content companies.

Harrisons Malayalam Limited (“HML”) (CIN: L01119KL1978PLC002947; Registered Office: 24/1624, Bristow Road, Willingdon Island, Cochin - 682 003)

HML has South India’s largest integrated agriculture operation with a production of about 9,000 tonnes of rubber, 20,000 tonnes of tea and 25,000 tonnes of pineapple.

BUSINESS MODEL/BUSINESS OVERVIEW AND STRATEGY

Overview

The Company was incorporated as a subsidiary of CESC Limited on 22 February 2011. The Company obtained certificate of commencement of business on 7 March 2011. Since incorporation, the Company is engaged, *inter alia*, in the business of promoting and supporting entities engaged in infrastructure sector including power. The Company has two wholly-owned subsidiaries, engaged in generation of thermal power in the states of West Bengal and Maharashtra with an aggregate installed capacity of 1200MW.

Our Strategy

The strength of the Company is in its investments. The Company has two major investments in its subsidiary companies, both of which are engaged in generation of electricity by way of coal based thermal power station aggregating 1200 megawatts. Both the subsidiary companies have entered into long term fuel supply agreements and power purchase agreements (for part of the capacity in respect of one of the subsidiaries).

BOARD OF DIRECTORS

| Sr. No. | Name | Designation | Experience including current/past position held in other firms |
|---------|----------------------|-------------|--|
| 1. | Mr. Subrata Talukdar | Director | He is a Chartered Accountant and holds a bachelor degree in commerce and an alumnus of the Kellogg School of Management, USA. He is the President & CFO - Power Group of CESC Limited, is a core member of the corporate strategy team and is also on the Board of Directors of various companies, including a listed company. |
| 2. | Mr. Dilip Kumar Sen | Director | He holds a bachelors’ degree of engineering and has more than 40 years’ experience in power distribution and general management. He is presently the managing director of Quest Properties India Limited and Ranchi Power Distribution Company Limited. |

| Sr. No. | Name | Designation | Experience including current/past position held in other firms |
|---------|--------------------------|---------------------------------|---|
| 3. | Ms. Gargi Chatterjea | Additional Director | She is a fellow member of the Institute of Chartered Accountants of India. She is the Chief, Corporate Regulatory Affairs (Executive Director), primarily handling tariff of both CESC Limited and Haldia Energy Limited, as well as connected legal and financial aspects. |
| 4. | Mr. Rabi Chowdhury | Director | He is a Bachelor of Electrical Engineering from Jadavpur University in the year 1982 and is associated with the Group since 1984. He is Managing Director of Haldia Energy Limited and Dhariwal Infrastructure Limited, the two wholly owned subsidiaries of the Company and is also on the Board of Jarong Hydro Electric Power Company Limited and Ghaziabad Power Company Limited. |
| 5. | Mr. Pratip Chaudhuri | Independent Director | He is an Independent Director in the Board of the Company and is the former Chairman of State Bank of India. He is Independent director in CESC Limited. |
| 6. | Mr. Santanu Bhattacharya | Independent Director | He holds a degree in Engineering and post-graduation in Management Science. Previously he has worked with Tata group and is now an Independent Director in several large companies. |
| 7. | Mr. Khalil Ahmad Siddiqi | Additional Independent Director | He holds a degree in Engineering in the year 1959. He started his career as a Technical Assistant with CESC Limited in 1961 and after serving the company for a long period of 39 years, he retired as Executive Director (Generation and Distribution). After retirement from CESC, he worked with CESC Limited (the consultancy wing of CESC), Integrated Coal Mining Limited and also worked as an Advisor (Power) with Phillips Carbon Black Limited. He is also on the Board of various companies as independent director. |

COMPOSITE SCHEME OF ARRANGEMENT

The proposed Scheme envisages creation of four independent listed companies and consolidation of group companies. Under the proposed Scheme, the Company is proposed to be amalgamated with its 100% with its holding parent entity i.e., CESC Limited.

Upon sanction of the Scheme by the National Company Law Tribunal and the Securities and Exchange Board of India (“SEBI”), the Company would be dissolved without being wound up. No shares shall be issued pursuant to the aforementioned amalgamation of the Company with CESC Limited.

The appointed date for the amalgamation of the Company with CESC Limited is October 1, 2017.

Pre-Scheme Shareholding pattern *

| Sr. No. | Particulars | Pre-Scheme number of shares | % holding of Pre-Scheme |
|---------|-----------------------------|-----------------------------|-------------------------|
| 1 | Promoter and Promoter Group | 28,98,05,00,000 | 100% |
| 2 | Public | – | – |
| | Total | 28,98,05,00,000 | 100% |

* (i.e., Shareholding pattern as on 18th May, 2017 being the date on which the Scheme is approved by the Board of Directors of CESC Limited)

AUDITED FINANCIALS

(Rs. In crores)

| Sr. No | Standalone | FY 2016-17 | FY 2015-16 | FY 2014-15 | FY 2013-14 | FY 2012-13 |
|--------|--|----------------|----------------|----------------|----------------|----------------|
| | | (as per IGAAP) | (as per IGAAP) | (as per IGAAP) | (as per IGAAP) | (as per IGAAP) |
| 1. | Total income from operations / investments (net) | 7.43 | 4.46 | – | – | – |
| 2. | Net Profit / (Loss) before tax and extraordinary items | 7.24 | 3.36 | (1.67) | (1.24) | (0.82) |
| 3. | Net Profit / (Loss) after tax and extraordinary items | 7.24 | 3.36 | (1.67) | (1.24) | (0.82) |
| 4. | Equity Share Capital | 2,688.05 | 2,688.05 | 2,443.05 | 2,115.05 | 1,188.05 |
| 5. | Reserves and Surplus | 4.58 | (2.66) | (6.02) | (4.34) | (3.10) |
| 6. | Net worth | 2,692.63 | 2,685.39 | 2,437.03 | 2,110.71 | 1,184.95 |
| 7. | Basic earnings per share (Rs.) | 0.03 | 0.01 | (0.01) | (0.01) | (0.01) |
| 8. | Diluted earnings per share (Rs.) | 0.03 | 0.01 | (0.01) | (0.01) | (0.01) |
| 9. | Return on net worth (%) [item number 3 divided by item number 6] | 0.27% | 0.13% | (0.07)% | (0.06)% | (0.07)% |
| 10. | Net asset value per share (Rs.) [item number 6 divided by number of shares as at 31st March] | 10.02 | 9.99 | 9.98 | 9.98 | 9.97 |

Note : The Company is not required to consolidate the financials of its subsidiaries as per Companies Act, 2013, hence the same has not been prepared and are not disclosed herein.

INTERNAL RISK FACTORS

The Company has invested in its two wholly owned subsidiaries, both engaged in power generation. Risk inherent to power sector projects, particularly power generation projects, could adversely affect our Company's business, financial condition and results of operations. Further, the Company is also exposed to the risks affecting its two wholly owned subsidiaries such as the following:

- (1) Power is a highly regulated sector. This exposes the Company to risks with respect to changes in policies and regulations. Besides, given the nature of the industry, there is a risk of more stringent policies and norms aimed at addressing environmental concerns. This might lead to an increased cost of operations of its subsidiaries.

SUMMARY OF OUTSTANDING LITIGATIONS, CLAIMS AND REGULATORY ACTION

- A. Total number of outstanding litigations against the company and amount involved
NIL
- B. Brief details of top 5 material outstanding litigations against the company and amount involved
NIL
- C. Regulatory Action, if any – disciplinary action taken by SEBI or stock exchanges against the Promoters/Group companies in last 5 financial years including outstanding action, if any
NIL
- D. Brief details of outstanding criminal proceedings against Promoters
NIL

ANY OTHER IMPORTANT INFORMATION OF THE COMPANY – NIL

DECLARATION BY THE COMPANY

We hereby declare that all relevant provisions of the Companies Act, 2013 and the guidelines/regulations issued by the Government of India or the guidelines/regulations issued by SEBI, established under Section 3 of the Securities and Exchange Board of India Act, 1992 as the case may be, have been complied with and no statement made in this abridged prospectus is contrary to the provisions of the Companies Act, 2013, the Securities and Exchange Board of India Act, 1992 or rules made or guidelines or regulations issued there under, as the case may be.

This is an abridged prospectus containing salient features of business of the Spencer's Retail Limited ("the Company" or "SRL") and composite scheme of arrangement involving the Company and CESC Limited.

THIS ABRIDGED PROSPECTUS CONTAINS [*] PAGES. PLEASE ENSURE THAT YOU HAVE RECEIVED ALL THE PAGES.

NO EQUITY SHARES ARE PROPOSED TO BE SOLD OR OFFERED PURSUANT TO THIS ABRIDGED PROSPECTUS

You may download the composite scheme of arrangement from the websites of CESC Limited and the stock exchanges where the equity shares of CESC Limited are listed ("Stock Exchanges"); viz: www.cesc.co.in; www.nseindia.com; www.bseindia.com; and www.cse-india.com.



Spencer's Retail Limited

| | | | |
|--|--|-------------------|-----------------------------------|
| Registered Office and Corporate Office: | 1st Floor, Duncan House, 31 Netaji Subhas Road, Kolkata - 700001 | | |
| Contact Person: | Mr. Subhasis Mitra | Telephone: | +9133 66340663 / 40684 |
| E-mail: | secretarial@rp-sg.in | | CIN: U51229WB2000PLC154278 |

NAME OF PROMOTER OF THE COMPANY

CESC Limited

SCHEME DETAILS AND PROCEDURE

Pursuant to the Composite Scheme of Arrangement amongst CESC Infrastructure Limited, the Company, Music World Retail Limited, Spen Liq Private Limited, New Rising Promoters Private Limited, CESC Limited, Haldia Energy Limited, RP-SG Retail Limited, RP-SG Business Process Services Limited and Crescent Power Limited and their respective shareholders ("Scheme"), the retail business undertaking of the Company is proposed to be demerged into RP-SG Retail Limited and thereafter the Company is proposed to be amalgamated with its 100% holding parent entity i.e., CESC Limited. For the purposes of obtaining approval under Regulation 37 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the designated stock exchange is National Stock Exchange of India Limited.

In consideration of the aforementioned demerger, RP-SG Retail Limited shall issue preference shares to CESC Limited. Since the Company is a wholly owned subsidiary of CESC Limited, no shares shall be issued upon amalgamation of the Company with CESC Limited. Upon amalgamation, the Company shall be dissolved without being wound up.

PROMOTERS OF COMPANY

The Promoter of the Company is CESC Limited. Entire share capital of the Company is currently held by CESC Limited.

Top 5 (five) largest listed group companies (based on market capitalisation)

CESC Limited ("CESC") (CIN: L31901WB1978PLC031411; Registered Office: CESC House, Chowringhee Square, Kolkata – 700 001)

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CESC also has power generation business and interests in other various businesses including retail, business process outsourcing, information technology, real estate, entertainment, etc.

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FSL is amongst the top 3 business process outsourcing companies in India. FSL has a full range of business process management services across the business life cycle delivered through transaction processing, customer management, collections and receivables management.

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SIL is India’s largest music company with an archive of over 300,000 sound tracks. SIL has the largest music archive and catalogue in India and has evolved into one of India's premier entertainment content companies.

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HML has South India’s largest integrated agriculture operation with a production of about 9,000 tonnes of rubber, 20,000 tonnes of tea and 25,000 tonnes of pineapple.

BUSINESS MODEL/BUSINESS OVERVIEW AND STRATEGY

Overview

The Company is engaged, inter alia, in developing and conducting organised retail business and operates 124 multi-brand retail stores across India, including 39 hypermarkets as of March 31, 2017. These stores cater to family needs with products ranging from groceries, home and personal care products, apparel and accessories and consumer durables and lifestyle products.

Our Strategy

The strategy of the Company is to open additional large hyper stores in Tier I cities which will allow it to further expand its presence in existing clusters. This will also help in fully leveraging both back-end capabilities and optimizing marketing costs. Apart from this, the focus will be on improving the non-food business and in-store experience as well as building team capability to support the Company’s growth plans for the business.

BOARD OF DIRECTORS

| Sr. No. | Name | Designation | Experience including current/past position held in other firms |
|---------|-----------------------|---------------------|--|
| 1. | Mr. Arvind Kumar Vats | Whole-time Director | He is a chartered accountant and has nearly 22 years of work experience across various functional assignments. His work experience is diversified across various functions such as finance and accounts, legal and secretarial, taxation, commercial and strategic planning. |

| Sr. No. | Name | Designation | Experience including current/past position held in other firms |
|---------|--------------------------|-----------------------------|---|
| 2. | Mr. Rajendra Jha | Director | He is presently associated with RP-SanjivGoenka Group as President (Corporate) and has experience of 40 years in different fields of corporate activities. He is a director in various RP-SanjivGoenka Group Companies. |
| 3. | Mr. Subhasis Mitra | Director | Has over 40 years of experience in different management capacities and overseeing management functions of various companies of the RP-SanjivGoenka Group. |
| 4. | Mr. B.L. Chandak | Director | Has over 37 years of experience in different capacities. Presently associated with RP-SanjivGoenka Group as Executive Director. He is the head of the Investor Relations and also spearheads the group's sustainability initiatives. |
| 5. | Mr. Khalil Ahmad Siddiqi | Independent Director | He holds a degree in Engineering in the year 1959. He started his career as a Technical Assistant with CESC Limited in 1961 and after serving the company for a long period of 39 years, he retired as Executive Director (Generation and Distribution). After retirement from CESC, he worked with CESC Limited (the consultancy wing of CESC), Integrated Coal Mining Limited and also worked as an Advisor (Power) with Phillips Carbon Black Limited. He is also on the Board of various companies as independent director. |
| 6. | Mr. Santanu Bhattacharya | Independent Director | He holds a degree in Engineering and post-graduation in Management Science. Previously he has worked with Tata group and is now an Independent Director in several large companies. |
| 7. | Mr. Gargi Chatterjea | Additional Director (Woman) | She is a fellow member of the Institute of Chartered Accountants of India. She is the Chief, Corporate Regulatory Affairs (Executive Director), primarily handling tariff of both CESC Limited and Haldia Energy Limited, as well as connected legal and financial aspects. |

COMPOSITE SCHEME OF ARRANGEMENT

The proposed Scheme envisages creation of four independent listed companies and consolidation of group companies.

Under the proposed Scheme, the retail business undertaking of the Company is proposed to be demerged into RP-SG Retail Limited and thereafter the Company is proposed to be amalgamated with its 100% holding parent entity i.e., CESC Limited.

Upon sanction of the Scheme by the National Company Law Tribunal and the Securities and Exchange Board of India ("SEBI"), the Company would be dissolved without being wound up.

Upon the demerger, RP-SG Retail Limited shall issue preference shares to CESC Limited. No shares shall be issued pursuant to the aforementioned amalgamation of the Company with CESC Limited, as the Company is a wholly owned subsidiary of CESC Limited.

The appointed date for the amalgamation of the Company with CESC Limited is October 1, 2017

Pre-Scheme Shareholding pattern *

| Sr. No. | Particulars | Pre-Scheme number of shares | % holding of Pre-Scheme |
|---------|-----------------------------|-----------------------------|-------------------------|
| 1 | Promoter and Promoter Group | 29,67,53,585 | 100% |
| 2 | Public | - | - |
| | Total | 29,67,53,585 | 100% |

* (i.e., Shareholding pattern as on 18th May, 2017 being the date on which the Scheme is approved by the Board of Directors of CESC Limited)

AUDITED FINANCIALS

(Rs. In crores)

| Sr. No | Standalone | FY 2016-17 | FY 2015-16 | FY 2014-15 | FY 2013-14 | FY 2012-13 |
|--------|--|------------------------|------------------------|-----------------|-----------------------|-----------------------|
| | | (as per Ind AS) (a) | (as per Ind AS) (b) | (Note 2) (c) | (as per IGAAP) (d) | (as per IGAAP) (e) |
| 1. | Total income from operations (net) | 2,012.38 | 1,796.49 | 1,665.70 | 1,451.28 | 1,337.75 |
| 2. | Net Profit / (Loss) before tax and extraordinary items (before other comprehensive income adjustments) | (107.58) | (142.52) | (151.63) | (165.80) | (198.13) |
| 3. | Net Profit / (Loss) after tax and extraordinary items (before other comprehensive income adjustments) | (107.58) | (142.52) | (151.63) | (165.80) | (209.14) |
| 4. | Equity Share Capital | 296.75 | 296.75 | 242.80 | 173.43 | 104.06 |
| 5. | Reserves and Surplus | (1,992.75) | (1,863.37) | (1,723.17) | (1,240.71) | (1,109.59) |
| 6. | Net worth | (1,696.00) | (1,566.62) | (1,480.37) | (1,067.28) | (1,005.53) |
| 7. | Basic earnings per share (Rs.) | (3.63) | (5.86) | (8.70) | (15.91) | (78.46) |
| 8. | Diluted earnings per share (Rs.) | (3.63) | (5.86) | (8.70) | (15.91) | (78.46) |
| 9. | Return on net worth (%) [Item number 3 divided by item number 6] | Refer Note 3 | Refer Note 3 | Refer Note 3 | Refer Note 3 | Refer Note 3 |

(Rs. In crores)

| Sr. No | Standalone | FY 2016-17 | FY 2015-16 | FY 2014-15 | FY 2013-14 | FY 2012-13 |
|--------|--|------------------------|------------------------|-----------------|-----------------------|-----------------------|
| | | (as per Ind AS) (a) | (as per Ind AS) (b) | (Note 2) (c) | (as per IGAAP) (d) | (as per IGAAP) (e) |
| 10. | Net asset value per share (Rs.) [item number 6 divided by number of shares as at 31st March] | (57.15) | (52.79) | (60.97) | (61.54) | (96.63) |

| Sr. No | Consolidated | FY 2016-17 | FY 2015-16 | FY 2014-15 | FY 2013-14 | FY 2012-13 |
|--------|--|------------------------|------------------------|-----------------|-----------------------|-----------------------|
| | | (as per Ind AS) (a) | (as per Ind AS) (b) | (Note 2) (c) | (as per IGAAP) (d) | (as per IGAAP) (e) |
| 11. | Total income from operations (net) | 2,028.16 | 1,812.59 | 1,681.85 | 1,466.77 | – |
| 12. | Net Profit / (Loss) before tax and extraordinary items (before other comprehensive income adjustments) | (140.89) | (163.36) | (173.55) | (162.33) | – |
| 13. | Net Profit / (Loss) after tax and extraordinary items (before other comprehensive income adjustments) | (140.89) | (166.73) | (173.55) | (162.33) | – |
| 14. | Equity Share Capital | 296.75 | 296.75 | 242.80 | 173.43 | – |
| 15. | Reserves and Surplus | (2,006.77) | (1,866.89) | (1,734.13) | (1,271.61) | – |
| 16. | Net worth | (1,710.02) | (1,570.14) | (1,491.33) | (1,098.18) | – |
| 17. | Basic earnings per share (Rs.) | (4.75) | (6.71) | (9.95) | (15.57) | – |
| 18. | Diluted earnings per share (Rs.) | (4.75) | (6.71) | (9.95) | (15.57) | – |
| 19. | Return on net worth (%) [Item number 3 divided by item number 6] | Refer Note 3 | Refer Note 3 | Refer Note 3 | Refer Note 3 | – |
| 20. | Net asset value per share (Rs.) [item number 6 divided by number of shares as at 31st March] | (57.62) | (52.91) | (61.42) | (63.32) | – |

* The Company has voluntarily prepared the consolidated accounts.

Note 1 : The financial data for FY 2015-16 shown above represents re casted figures on adoption of Ind AS from 1 April 2015.

Note 2 : The figures in column (c) above for serial number 4 to 6 and 14 to 16 are as per Ind AS and all other figures are as per IGAAP (as applicable).

Note 3 : In view of negative Networth the same is not furnished.

INTERNAL RISK FACTORS

1. ***If the Company is unable to manage its rapid growth effectively, the Company's business and financial results could be adversely affected.***

SRL's stores under operation have decreased from 182 stores as of March 31, 2012, to 124 stores as of March 31, 2017. SRL's store count has been decreasing because SRL is closing smaller store locations and simultaneously re-focusing its efforts on developing hyper stores. SRL's number of hyper stores increased from 26 as of March 31, 2012 to 39 as of March 31, 2017. SRL is looking to grow its business to benefit from the evolution in the Indian retail sector, caused by higher disposable incomes in certain sectors of Indian society, the growth in urban populations and changing shopping habits among customers, among other things. SRL's expansion plans make it dependent on economic conditions and several other factors.

The growth plans for SRL are considerable and will put significant demands on SRL's and the Company's management team and other resources. The successful implementation of this growth strategy depends on SRL's ability to locate and acquire appropriate sites on commercially reasonable terms, opening new stores in a timely manner, employ, train and retain additional store and supervisory personnel, and integrate the new stores in SRL's existing operations on a profitable basis. There can be no assurance that SRL will achieve the planned growth or that new stores will operate satisfactorily. Furthermore, any delay by landlords in handing over the possession of store sites to SRL may lead to delays in the opening of stores and impact SRL's time schedules and cause cost and time overruns. Rising real estate costs and acquisition, construction and development costs could also inhibit SRL's ability to grow. In addition, SRL's expansion in new and existing markets in India may face distribution and merchandising challenges that differ from those in SRL's current operations. To ensure operating efficiency throughout such growth will require, among other things, continued development of financial, operational and management systems and increased marketing activities. These factors could cause diversion of management attention from the expansion plans leading to delays and cost overruns and may adversely impact SRL's, and therefore the Company's business, results of operations and financial condition.

2. ***The sale of food products exposes SRL to the risk of product liability claims and adverse publicity.***

The packaging, marketing, distribution and sale of food products entail an inherent risk of contamination or deterioration, which could potentially lead to product liability, product recall and resultant adverse publicity. Such products may contain contaminants that could, in certain cases, cause illness, injury or death to consumers. SRL is not involved in manufacturing, it does not have control over the quality and standards of material and labeling declaration of the products it sells, even in relation to third party re-packers. While there are specific defenses available to retailers, like SRL, under the Food Safety and Standards Act 2006 and its Regulations (i.e., that invoices/bills from suppliers are deemed to be warranties over the products supplied), retailers are still directly liable in case of improper storage of products, selling after date of expiry. Even an inadvertent shipment of contaminated products may lead to an increased risk of exposure to product liability claims. As such, there can be no assurance that product liability claims will not be asserted against SRL or the Company in the future, that SRL will be able to avail itself of specific defenses under the Food Safety and Standards Act 2006 (e.g., the defense of a deemed warranty is not available to a retailer in relation to articles for which a license is prescribed for the sale and where the retailer failed to procure the said article from a duly licensed manufacturer, distributor and/or dealer) or that SRL will not be obligated to undertake significant product recalls. If a material product liability claim is successful, SRL's insurance may not be adequate to cover all liabilities it may incur, and SRL may not be able to continue to maintain such insurance, or obtain comparable insurance at a reasonable cost, if at all. If SRL does not have adequate insurance or contractual indemnification available, product liability claims relating to defective products could have a material adverse effect on SRL's ability to successfully market and sell its products, and on its, and therefore the Company's, business, operating results and financial condition and cash flows.

Even if a product liability claim is not successful or is not fully pursued, the publicity surrounding any alleged contamination or deterioration of the products sold by SRL could have a material adverse effect on SRL's, and therefore the Company's, goodwill, brand, image and profitability.

SUMMARY OF OUTSTANDING LITIGATIONS, CLAIMS AND REGULATORY ACTION

A. Total number of outstanding litigations against the company and amount involved

| NATURE OF LITIGATION | NO. OF CASES | AMOUNT INVOLVED (IN INR) |
|----------------------|--------------|--------------------------|
| Civil proceedings | 48 | 12,24,68,770 |
| Criminal proceedings | 59 | 40,25,000 |
| Tax matters | 27 | 14,86,58,000 |
| Labour | 3 | 12,30,536 |

B. Brief details of top 5 material outstanding litigations against the company and amount involved

| SR. NO. | PARTICULARS | LITIGATION FILED BY | CURRENT STATUS | AMOUNT INVOLVED (IN INR) |
|---------|---|--|--|--------------------------|
| 1. | A civil suit was filed against the Company in demand of outstanding dues and damages, after termination of a Lease Agreement dated October 5, 2006, by the Company and claim of an amount of Rs. 5 crores. An arbitration proceeding was conducted. On May 11, 2016, the award was passed against the Company and the Company was asked to pay an amount of Rs. 4.72 crores. | Savitri Leasing and Finance Limited | The Company has preferred an application under section 34 of the Arbitration Act at District Court at Jaipur. The matter is currently pending. | 4,72,00,000 |
| 2. | A civil suit for recovery of Rs. 4,61,42,148 including interest of 24% per month towards cost of construction and rental loss and compensation, was filed against the Company at Hon'ble Madras High Court. The concerned property was proposed to be taken on lease by our Company, however, the commercial approval of the property did not meet our Company's requirements. Our Company therefore, terminated the lease agreement dated September 25, 2010 vide notice dated January 13, 2014. | Ramaniyam Real Estates Private Limited | The matter is currently pending before Hon'ble Madras High Court. | 4,61,42,148 |

| SR. NO. | PARTICULARS | LITIGATION FILED BY | CURRENT STATUS | AMOUNT INVOLVED (IN INR) |
|---------|---|-----------------------------------|---|--------------------------|
| 3. | The Revenue department <i>suo-moto</i> issued a notice dated October 25, 2010, wherein it mentioned that the Company did not register a leave and license agreement dated November 30, 2006, entered into with E-City Entertainment India Private Limited and also imposed a penalty of a value which is <i>ten times</i> the applicable stamp duty, amounting to Rs. 1,16,08,800. An appeal was filed against the order against recovery of the stamp duty amount from the company. | State of Uttar Pradesh and others | Company is in process of filling written submission before the Chief Controlling Revenue Authority. | 1,16,08,800 |
| 4. | A civil suit was filed against our Company before Additional Sub Judge, North Paravur for termination of the lease agreement dated November 16, 2007 entered with A.K. Muhammad Ali, wherein claim for damages to the property, outstanding rentals and utility charges were raised amounting to Rs. 59,00,000. The order was passed against our Company on September 26, 2014, deprived of the order, our Company referred an appeal before the Hon'ble Court, Kerala. | A.K. Muhammad Ali | The matter is currently pending before the Hon'ble High Court of Kerala. | 97,64,000 |
| | A recovery suit was filed against our Company before Additional Sub Judge, North Paravoor for surrender of the premises listed in the lease agreement dated November 16, 2007 entered with A.K Muhammad Ali, wherein recovery of payment of arrears of rent and utility charges for the period from April 2012 to March 2015 amounting to Rs. 38,64,000 was raised. Our Company filed an application under section 8 of Arbitration Act for referring the matter before the Arbitrator as per aforesaid agreement, and an order was passed on June 29, 2016 realigning the matter to the Arbitrator. A civil revision was filed on November 2016 against the order. | | | |

| SR. NO. | PARTICULARS | LITIGATION FILED BY | CURRENT STATUS | AMOUNT INVOLVED (IN INR) |
|---------|--|---------------------------------------|--|--------------------------|
| 5. | A recovery suit was filed against our Company before Court of XVI Additional District Judge, Ranga Reddy, Malkajgiri, wherein a claim amounting to Rs. 38,72,330/- at the rate of 18% per month for outstanding common area maintenance charges was raised for the period from September 2015 to March 2017. | Colonial Construction Private Limited | Our Company is in process of filling written submission which is scheduled on July 25, 2017. | 38,72,330 |

C. Regulatory Action, if any – disciplinary action taken by SEBI or stock exchanges against the Promoters/Group companies in last 5 financial years including outstanding action, if any
NIL

D. Brief details of outstanding criminal proceedings against Promoters
NIL

ANY OTHER IMPORTANT INFORMATION OF THE COMPANY – NIL

DECLARATION BY THE COMPANY

We hereby declare that all relevant provisions of the Companies Act, 2013 and the guidelines/regulations issued by the Government of India or the guidelines/regulations issued by SEBI, established under Section 3 of the Securities and Exchange Board of India Act, 1992 as the case may be, have been complied with and no statement made in this abridged prospectus is contrary to the provisions of the Companies Act, 2013, the Securities and Exchange Board of India Act, 1992 or rules made or guidelines or regulations issued there under, as the case may be.

This is an abridged prospectus containing salient features of business of the Music World Retail Limited (“the Company” or “MWRL”) and composite scheme of arrangement involving the Company and CESC Limited.

THIS ABRIDGED PROSPECTUS CONTAINS 4 PAGES. PLEASE ENSURE THAT YOU HAVE RECEIVED ALL THE PAGES.

NO EQUITY SHARES ARE PROPOSED TO BE SOLD OR OFFERED PURSUANT TO THIS ABRIDGED PROSPECTUS

You may download the composite scheme of arrangement from the websites of CESC Limited and the stock exchanges where the equity shares of CESC Limited are listed (“Stock Exchanges”); viz: www.cesc.co.in; www.nseindia.com; www.bseindia.com; and www.cse-india.com.

Music World Retail Limited

| | | |
|---|--|--|
| Registered Office and Corporate Office: | 31, Netaji Subhas Road, Duncan House, Kolkata - 700001 | |
| Contact Person: | Mr. Subhasis Mitra | Telephone: +9133 66340663 / 40684 |
| E-mail: secretarial@rp-sg.in | CIN: U15411WB2008PLC124063 | |

NAME OF PROMOTER OF THE COMPANY

Spencer’s Retail Limited

SCHEME DETAILS AND PROCEDURE

Pursuant to the Composite Scheme of Arrangement amongst CESC Infrastructure Limited, Spencer’s Retail Limited, the Company, Spen Liq Private Limited, New Rising Promoters Private Limited, CESC Limited, Haldia Energy Limited, RP-SG Retail Limited, RP-SG Business Process Services Limited and Crescent Power Limited and their respective shareholders and creditors (“Scheme”), the Company is proposed to be amalgamated with CESC Limited i.e., 100% holding parent entity of Spencer’s Retail Limited, which is 100% holding company of the Company. For the purposes of obtaining approval under Regulation 37 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the designated stock exchange is National Stock Exchange of India Limited.

Since the Company is a wholly owned subsidiary Spencer’s Retail Limited, which again is a wholly owned subsidiary of CESC Limited, no shares shall be issued upon amalgamation of the Company with CESC Limited. Upon amalgamation, the Company shall be dissolved without being wound up.

PROMOTERS OF COMPANY

The Promoter of the Company is Spencer’s Retail Limited. Entire share capital of the Company is currently held by Spencer’s Retail Limited. Spencer’s Retail Limited is engaged, inter alia, in developing and conducting organised retail business and operates 124 multi-brand retail stores across India, including 39 hypermarkets as of March 31, 2017. These stores cater to family needs with products ranging from groceries, home and personal care products, apparel and accessories and consumer durables and lifestyle products.

Top 5 (five) largest listed group companies (based on market capitalisation)

CESC Limited (“CESC”) (CIN: L31901WB1978PLC031411; Registered Office: CESC House, Chowringhee Square, Kolkata – 700 001)

CESC is the flagship company of the RP-Sanjiv Goenka Group. It is a fully integrated power utility engaged in the distribution of electricity across 567 square kilometers of licensed area in Kolkata and Howrah, West Bengal. It supplies electricity to over 3 million customers, both consumer household and commercial establishments.

CESC also has power generation business and interests in other various businesses including retail, business process outsourcing, information technology, real estate, entertainment, etc.

Firstsource Solutions Limited (“FSL”) (CIN: L64202MH2001PLC134147; Registered Office: 5th Floor, Paradigm, ‘B’ wing, Mindspace, New Link Road, Malad (West), Mumbai – 400 064)

FSL is amongst the top 3 business process outsourcing companies in India. FSL has a full range of business process management services across the business life cycle delivered through transaction processing, customer management, collections and receivables management.

Phillips Carbon Black Limited (“PCBL”) (CIN: L23109WB1960PLC024602; Registered Office: 31, Netaji Subhas Road, Kolkata- 700 001)

PCBL is India's largest and globally seventh largest carbon black producer and has four strategically located state-of-the-art plants at Durgapur, Palej, Cochin and Mundra. PCBL has a production capacity of 4,72,000 MT per annum of carbon black along with green power capacity of 76 Megawatts (MW), and also include a dedicated capacity of Specialty Blacks of 40,000 MT per annum at Palej.

Saregama India Limited (“SIL”) (CIN: L22213WB1946PLC014346, Registered Office: 33 Jessore Road, Dum Dum, Kolkata - 700 028)

SIL is India’s largest music company with an archive of over 300,000 sound tracks. SIL has the largest music archive and catalogue in India and has evolved into one of India's premier entertainment content companies.

Harrisons Malayalam Limited (“HML”) (CIN: L01119KL1978PLC002947; Registered Office:_ 24/1624, Bristow Road, Willingdon Island, Cochin - 682 003)

HML has South India’s largest integrated agriculture operation with a production of about 9,000 tonnes of rubber, 20,000 tonnes of tea and 25,000 tonnes of pineapple.

BUSINESS MODEL/BUSINESS OVERVIEW AND STRATEGY

Overview

The Company was incorporated on 12 March 2008 with the Registrar of Companies, Kolkata. The main object of the Company is music and books retailing, offering a range of pre-recorded audio cassettes, blank music cassettes, vinyl records, compact discs, laser discs, compact disc roms, allied software products, music videos, digital videos, dry cell batteries, adapters, head phones and music cassettes racks, music books, magazines and all kinds of music items and accessories.

Our Strategy

Music World Retail Limited has ceased its business operations since financial year 2013-14.

BOARD OF DIRECTORS

| Sr. No. | Name | Designation | Experience including current/past position held in other firms |
|---------|----------------------------|-------------|---|
| 1. | Mr. Sunil Kumar Sanganeria | Director | Has nearly 30 years of work experience across various functional assignments. His work experience is diversified across various functions such as finance, accounts and taxation. |
| 2. | Mr. Rajendra Dey | Director | Presently associated with RP-Sanjiv Goenka Group as Manager – Corporate Finance and has experience of 21 years in different fields of corporate activities. |

| Sr. No. | Name | Designation | Experience including current/past position held in other firms |
|---------|---------------------|-------------|---|
| 3. | Mr. G.R.M. Srikanth | Director | Post Graduate in Law (LLM) from Osmania University, Hyderabad, and PG Diploma in Intellectual Property Laws (IIT-Kharagpur) with 20 years of experience with Government Sector (Housing and Urban Development Corporation, Govt of India) for 9 years and 11 years with RP Sanjiv Goenka Group. |

COMPOSITE SCHEME OF ARRANGEMENT

The proposed Scheme envisages creation of four independent listed companies and consolidation of group companies.

Under the proposed Scheme, the Company is proposed to be amalgamated with CESC Limited.

Upon sanction of the Scheme by the National Company Law Tribunal and the Securities and Exchange Board of India ("SEBI"), the Company would be demerged dissolved without being wound up.

No shares shall be issued pursuant to the aforementioned amalgamation of the Company with CESC Limited, as CESC Limited is 100% holding parent entity of Spencer's Retail Limited and the company is a wholly owned subsidiary of Spencer's Retail Limited.

The appointed date for the amalgamation of the Company with CESC Limited is October 1, 2017.

Pre-Scheme Shareholding pattern *

| Sr. No. | Particulars | Pre-Scheme number of shares | % holding of Pre-Scheme |
|---------|-----------------------------|-----------------------------|-------------------------|
| 1 | Promoter and Promoter Group | 50,00,000 | 100% |
| 2 | Public | – | – |
| | Total | 50,00,000 | 100% |

* (i.e., Shareholding pattern as on 18th May, 2017 being the date on which the Scheme is approved by the Board of Directors of CESC Limited)

AUDITED FINANCIALS

(Rs. In crores)

| Sr. No | Standalone | FY 2016-17 | FY 2015-16 | FY 2014-15 | FY 2013-14 | FY 2012-13 |
|--------|------------------------------------|------------------------|------------------------|-----------------|-----------------------|-----------------------|
| | | (as per Ind AS) (a) | (as per Ind AS) (b) | (Note 2) (c) | (as per IGAAP) (d) | (as per IGAAP) (e) |
| 1. | Total income from operations (net) | – | – | – | 2.34 | 23.42 |

| Sr. No | Standalone | FY 2016-17 | FY 2015-16 | FY 2014-15 | FY 2013-14 | FY 2012-13 |
|--------|--|------------------------|------------------------|-----------------|-----------------------|-----------------------|
| | | (as per Ind AS) (a) | (as per Ind AS) (b) | (Note 2) (c) | (as per IGAAP) (d) | (as per IGAAP) (e) |
| 2. | Net Profit / (Loss) before tax, extraordinary items and Other Comprehensive Income (OCI) adjustments | (0.00) | 0.45 | (0.00) | (3.46) | (35.25) |
| 3. | Net Profit / (Loss) after tax and extraordinary items (before OCI adjustments) and before Other Comprehensive Income (OCI) adjustments | (0.00) | 0.45 | (0.00) | (3.46) | (35.25) |
| 4. | Equity Share Capital | 5 | 5 | 5 | 5 | 5 |
| 5. | Reserves and Surplus | (26.04) | (26.04) | (26.49) | (26.49) | (23.03) |
| 6. | Net worth | (21.04) | (21.04) | (21.49) | (21.49) | (18.03) |
| 7. | Basic earnings per share (Rs.) | 0.00 | 0.90 | 0.00 | (6.91) | (70.50) |
| 8. | Diluted earnings per share (Rs.) | 0.00 | 0.90 | 0.00 | (6.91) | (70.50) |
| 9. | Return on net worth (%) [item number 3 divided by item number 6] | Refer Note 3 | Refer Note 3 | Refer Note 3 | Refer Note 3 | Refer Note 3 |
| 10. | Net asset value per share (Rs.) [item number 6 divided by number of shares as at 31st March] | (42.08) | (42.08) | (42.98) | (42.98) | (36.06) |

Note 1 : The financial data for 2015-16 shown above represents recasted figures on adoption of Ind AS from 01.04.2015.

Note 2 : The figures in Column (c) above for Sl.No. 4 to 6 are as per Ind AS as at 01.04.2015 and all other figures are as per I-GAAP (as applicable)

Note 3 : As Networth appearing under Sl.No.6 is negative, therefore, there will be no return on Networth.

The Company does not have any subsidiary for consolidation purpose.

INTERNAL RISK FACTORS

Considering that Music World Retail Limited has ceased operations since financial year 2013-14, the Company is proposed to be amalgamated with CESC Limited.

SUMMARY OF OUTSTANDING LITIGATIONS, CLAIMS AND REGULATORY ACTION

- A. Total number of outstanding litigations against the company and amount involved
NIL
- B. Brief details of top 5 material outstanding litigations against the company and amount involved
NIL
- C. Regulatory Action, if any – disciplinary action taken by SEBI or stock exchanges against the Promoters/Group companies in last 5 financial years including outstanding action, if any
NIL
- D. Brief details of outstanding criminal proceedings against Promoters
NIL

ANY OTHER IMPORTANT INFORMATION OF THE COMPANY – NIL

DECLARATION BY THE COMPANY

We hereby declare that all relevant provisions of the Companies Act, 2013 and the guidelines/regulations issued by the Government of India or the guidelines/regulations issued by SEBI, established under Section 3 of the Securities and Exchange Board of India Act, 1992 as the case may be, have been complied with and no statement made in this abridged prospectus is contrary to the provisions of the Companies Act, 2013, the Securities and Exchange Board of India Act, 1992 or rules made or guidelines or regulations issued there under, as the case may be.

This is an abridged prospectus containing salient features of business of the SpenLiq Private Limited (“the Company”) and composite scheme of arrangement involving the Company and CESC Limited.

THIS ABRIDGED PROSPECTUS CONTAINS 5 PAGES. PLEASE ENSURE THAT YOU HAVE RECEIVED ALL THE PAGES.

NO EQUITY SHARES ARE PROPOSED TO BE SOLD OR OFFERED PURSUANT TO THIS ABRIDGED PROSPECTUS

You may download the composite scheme of arrangement from the websites ofCESCLimited and the stock exchanges where the equity shares of CESC Limited are listed (“Stock Exchanges”); viz: www.cesc.co.in; www.nseindia.com; www.bseindia.com; and www.cse-india.com.

Spen Liq Private Limited

| | | |
|---|---|--|
| Registered Office and Corporate Office: | 31 Netaji Subhas Road, P.S. Hare Street, Kolkata - 700001 | |
| Contact Person: | Mr. Subhasis Mitra | Telephone: +9133 66340663 / 40684 |
| E-mail: secretarial@rp-sg.in | CIN: U72900WB1995PTC075089 | |

NAME OF PROMOTER OF THE COMPANY

CESC LIMITED

SCHEME DETAILS AND PROCEDURE

Pursuant to the Composite Scheme of Arrangement amongst the Company, CESC Infrastructure Limited, Spencer’s Retail Limited, Music World Retail Limited, New Rising Promoters Private Limited, CESC Limited, Haldia Energy Limited, RP-SG Retail Limited, RP-SG Business Process Services Limited and Crescent Power Limited and their respective shareholders (“**Scheme**”), the Company is proposed to be amalgamated with RP-SG Business Process Services Limited. Immediately prior to the amalgamation, RP-SG Business Process Services Limited shall become 100% holding parent company of the Company, pursuant to demerger of the IT Undertaking from CESC Limited into RP-SG Business Process Services Limited. For the purposes of obtaining approval under Regulation 37 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the designated stock exchange is NSE.

Pursuant to the Scheme the Company shall be dissolved without being wound up. Since the Company shall be wholly owned subsidiary of RP-SG Business Process Services Limited, no shares shall be issued upon amalgamation of the Company with RP-SG Business Process Services Limited.

PROMOTERS OF COMPANY

The Promoter of the Company is CESC Limited. Entire share capital of the Company is currently held by CESC Limited.

Top 5 (five) largest listed group companies (based on market capitalisation)

CESC Limited (“CESC”) (CIN: L31901WB1978PLC031411; Registered Office: CESC House, Chowringhee Square, Kolkata – 700 001)

CESC is the flagship company of the RP-Sanjiv Goenka Group. It is a fully integrated power utility engaged in the distribution of electricity across 567 square kilometers of licensed area in Kolkata and Howrah, West Bengal. It supplies electricity to over 3 million customers, both consumer household and commercial establishments.

CESC also has power generation business and interests in other various businesses including retail, business process outsourcing, information technology, real estate, entertainment, etc.

Firstsource Solutions Limited (“FSL”) (CIN: L64202MH2001PLC134147; Registered Office: 5th Floor, Paradigm, ‘B’ wing, Mindspace, New Link Road, Malad (West), Mumbai – 400 064)

FSL is amongst the top 3 business process outsourcing companies in India. FSL has a full range of business process management services across the business life cycle delivered through transaction processing, customer management, collections and receivables management.

Phillips Carbon Black Limited (“PCBL”) (CIN: L23109WB1960PLC024602; Registered Office: 31, Netaji Subhas Road, Kolkata- 700 001)

PCBL is India's largest and globally seventh largest carbon black producer and has four strategically located state-of-the-art plants at Durgapur, Palej, Cochin and Mundra. PCBL has a production capacity of 4,72,000 MT per annum of carbon black along with green power capacity of 76 Megawatts (MW), and also include a dedicated capacity of Specialty Blacks of 40,000 MT per annum at Palej.

Saregama India Limited (“SIL”) (CIN: L22213WB1946PLC014346, Registered Office: 33 Jessore Road, Dum Dum, Kolkata - 700 028)

SIL is India’s largest music company with an archive of over 300,000 sound tracks. SIL has the largest music archive and catalogue in India and has evolved into one of India's premier entertainment content companies.

Harrisons Malayalam Limited (“HML”) (CIN: L01119KL1978PLC002947; Registered Office: 24/1624, Bristow Road, Willingdon Island, Cochin - 682 003)

HML has South India’s largest integrated agriculture operation with a production of about 9,000 tonnes of rubber, 20,000 tonnes of tea and 25,000 tonnes of pineapple.

BUSINESS MODEL/BUSINESS OVERVIEW AND STRATEGY

Overview

The Company is engaged *inter alia*, in the business of promoting and supporting entities which are engaged in information technology, business process outsourcing and other related business. It is the holding Company of FSL which is engaged in the business of providing business process outsourcing (BPO) services across banking and financial services, telecommunications, media and healthcare industries. The equity shares of FSL are listed on BSE and NSE.

Our Strategy

The Company is the holding company of FSL and the operation of the Company mainly depends on its investment. Now the Company is proposed to be amalgamated with RP-SG Business Process Services Limited.

BOARD OF DIRECTORS

| Sr. No. | Name | Designation | Experience including current/past position held in other firms |
|---------|--------------------------|------------------------|--|
| 1. | Mr. Harish Toshniwal | Non-Executive Director | He has 20 years of experience in areas of finance, mergers, acquisitions and corporate restructuring; presently playing a leading role in setting up new campuses for management institutes. |
| 2. | Mr. Arun Kumar Mukherjee | Non-Executive Director | He has 25 years of corporate experience with specialization in secretarial and legal matters; also served on the board of directors of various companies. |

| Sr. No. | Name | Designation | Experience including current/past position held in other firms |
|---------|---------------------------|----------------------|--|
| 3. | Mrs. Kusum Dadoo | Independent Director | She has done attorneyship from Calcutta High Court. She is associated with Khaitan & Co. Advocates, one of the leading firms of India, for over 35 years having expertise in Real Estate, Banking and Finance Transactions. |
| 4. | Mr. Bhaskar Ray Chaudhuri | Independent Director | He is a Chartered Accountant and holds Bachelor degree in Commerce. He has over 40 years of experience in both staff and line function in diverse industries of which 28 years of rich experience in the Power Sector in Senior Management. He has been associated with RP-Sanjiv Goenka Group since 1980. |

COMPOSITE SCHEME OF ARRANGEMENT

The proposed Scheme envisages creation of four independent listed companies and consolidation of group companies.

Under the proposed Scheme, the Company is proposed to be amalgamated with RP-SG Business Process Services Limited. Immediately prior to the amalgamation, RP-SG Business Process Services Limited shall become 100% holding parent company of the Company, pursuant to demerger of the IT Undertaking from CESC Limited into RP-SG Business Process Services Limited. Upon sanction of the Scheme by the National Company Law Tribunal and the Securities and Exchange Board of India (“SEBI”), the Company would be dissolved without being wound up. No shares shall be issued pursuant to the aforementioned amalgamation of the Company with RP-SG Business Process Services Limited.

The appointed date for the aforementioned amalgamation is October 1, 2017.

Pre-Scheme Shareholding pattern *

| Sr. No. | Particulars | Pre-Scheme number of shares | % holding of Pre-Scheme |
|---------|--|-----------------------------|-------------------------|
| 1 | Promoter and Promoter Group (CESC Limited) | 47,10,28,050 | 100% |
| 2 | Public | – | – |
| | Total | 47,10,28,050 | 100% |

* (i.e., Shareholding pattern as on 18th May, 2017 being the date on which the Scheme is approved by the Board of Directors of CESC Limited)

AUDITED FINANCIALS

(Rs. In crores)

| Sr. No | Standalone | FY 2016-17 | FY 2015-16 | FY 2014-15 | FY 2013-14 | FY 2012-13 |
|--------|------------------------------------|------------------------|------------------------|-----------------|-----------------------|-----------------------|
| | | (as per Ind AS) (a) | (as per Ind AS) (b) | (Note 2) (c) | (as per IGAAP) (d) | (as per IGAAP) (e) |
| 1. | Total income from operations (net) | – | – | – | – | – |

| Sr. No | Standalone | FY 2016-17 | FY 2015-16 | FY 2014-15 | FY 2013-14 | FY 2012-13 |
|--------|--|------------------------|------------------------|-----------------|-----------------------|-----------------------|
| | | (as per Ind AS) (a) | (as per Ind AS) (b) | (Note 2) (c) | (as per IGAAP) (d) | (as per IGAAP) (e) |
| 2. | Net Profit / (Loss) before tax and extraordinary items | (0.02) | (0.02) | (0.02) | (0.00) | 2.90 |
| 3. | Net Profit / (Loss) after tax and extraordinary items (before OCI adjustments) | (0.02) | (0.02) | (0.02) | (0.01) | 1.19 |
| 4. | Equity Share Capital | 471.03 | 471.03 | 471.03 | 471.03 | 470.03 |
| 5. | Reserves and Surplus | 1.08 | 1.10 | 1.12 | 1.14 | 1.15 |
| 6. | Net worth | 472.11 | 472.13 | 472.15 | 472.17 | 471.18 |
| 7. | Basic earnings per share (Rs.) | 0.00 | 0.00 | 0.00 | 0.00 | 4.57 |
| 8. | Diluted earnings per share (Rs.) | 0.00 | 0.00 | 0.00 | 0.00 | 3.65 |
| 9. | Return on net worth (%) [item number 3 divided by item number 6] | 0 | 0 | 0 | 0 | 0 |
| 10. | Net asset value per share (Rs.) [item number 6 divided by number of shares as at 31st March] | 10.02 | 10.02 | 10.02 | 10.02 | 10.02 |

Note 1 : The financial data for FY 2015-16 shown above represents re casted figures on adoption of Ind AS from 1 April 2015

Note 2 : The figures in column (c) above for serial number 4 to 6 as per Ind AS as at 1 April 2015 and all other figures are as per IGAAP (as applicable)

Note 3 : The Company is not required to consolidate the financials of its subsidiaries as per Companies Act, 2013, hence the same has not been prepared and are not disclosed herein.

INTERNAL RISK FACTORS

The Company is the holding company of FSL and the operation of the Company mainly depends on its investment. Risk inherent to business process outsourcing business could affect our Company's business, financial condition and results of operations. Further, the Company is also exposed to the various risks affecting operation of its subsidiary FSL.

SUMMARY OF OUTSTANDING LITIGATIONS, CLAIMS AND REGULATORY ACTION

A. Total number of outstanding litigations against the company and amount involved

NIL

B. Brief details of top 5 material outstanding litigations against the company and amount involved

NIL

C. Regulatory Action, if any – disciplinary action taken by SEBI or stock exchanges against the Promoters/Group companies in last 5 financial years including outstanding action, if any

NIL

D. Brief details of outstanding criminal proceedings against Promoters

NIL

ANY OTHER IMPORTANT INFORMATION OF THE COMPANY – NIL

DECLARATION BY THE COMPANY

We hereby declare that all relevant provisions of the Companies Act, 2013 and the guidelines/regulations issued by the Government of India or the guidelines/regulations issued by SEBI, established under Section 3 of the Securities and Exchange Board of India Act, 1992 as the case may be, have been complied with and no statement made in this abridged prospectus is contrary to the provisions of the Companies Act, 2013, the Securities and Exchange Board of India Act, 1992 or rules made or guidelines or regulations issued there under, as the case may be.

This is an abridged prospectus containing salient features of business of the New Rising Promoters Private Limited (“the Company”) and composite scheme of arrangement involving the Company and CESC Limited.

THIS ABRIDGED PROSPECTUS CONTAINS 5 PAGES. PLEASE ENSURE THAT YOU HAVE RECEIVED ALL THE PAGES.

NO EQUITY SHARES ARE PROPOSED TO BE SOLD OR OFFERED PURSUANT TO THIS ABRIDGED PROSPECTUS

You may download the composite scheme of arrangement from the websites of CESC Limited and the stock exchanges where the equity shares of CESC Limited are listed (“Stock Exchanges”); viz: www.cesc.co.in; www.nseindia.com; www.bseindia.com; and www.cse-india.com.

New Rising Promoters Private Limited

| | | |
|---|--|--|
| Registered Office and Corporate Office: | 31, Netaji Subhas Road, Kolkata - 700001 | |
| Contact Person: | Mr. Subhasis Mitra | Telephone: +9133 66340663 / 40684 |
| E-mail: secretarial@rp-sg.in | CIN: U70109WB2010PTC156101 | |

NAME OF PROMOTER OF THE COMPANY

Crescent Power Limited

SCHEME DETAILS AND PROCEDURE

Pursuant to the Composite Scheme of Arrangement amongst CESC Infrastructure Limited, Spencer’s Retail Limited, Music World Retail Limited, SpenLiq Private Limited, the Company, CESC Limited, Haldia Energy Limited, RP-SG Retail Limited, RP-SG Business Process Services Limited and Crescent Power Limited and their respective shareholders (“Scheme”) the Company is proposed to be amalgamated with its 100% holding parent entity i.e., Crescent Power Limited. For the purposes of obtaining approval under Regulation 37 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the designated stock exchange is NSE.

Pursuant to the Scheme the Company shall be dissolved without being wound up. Since the Company is a wholly owned subsidiary of Crescent Power Limited, no shares shall be issued upon amalgamation of the Company with Crescent Power Limited.

PROMOTERS OF COMPANY

The Promoter of the Company is Crescent Power Limited. Entire share capital of the Company is currently held by Crescent Power Limited.

Crescent Power Limited belongs to the RP-Sanjiv Goenka Group and is a subsidiary of CESC Limited. It was incorporated in September 2004 with an objective of developing projects in generation and sale of electrical energy through thermal and renewable energy sources, such as wind, solar, hydro power and other non-conventional energy sources. Crescent Power Limited has since set up a 40 MW Atmospheric Fluidised Based Combustion (AFBC) thermal power project using shale and washery rejects from the adjacent captive coal mine in Sarisatoli near Asansol, West Bengal, which commenced operations in July, 2009. The power is sold in the merchant market through a power trading company.

Crescent Power Limited is also engaged in washing of coal from an adjacent washery of CESC Limited on contract basis and purchases the washery rejects from CESC Limited for consumption in its power plant.

Top 5 (five) largest listed group companies (based on market capitalisation)

CESC Limited (“CESC”) (CIN: L31901WB1978PLC031411; Registered Office: CESC House, Chowringhee Square, Kolkata – 700 001)

CESC is the flagship company of the RP-Sanjiv Goenka Group. It is a fully integrated power utility engaged in the distribution of electricity across 567 square kilometers of licensed area in Kolkata and Howrah, West Bengal. It supplies electricity to over 3 million customers, both consumer household and commercial establishments.

CESC also has power generation business and interests in other various businesses including retail, business process outsourcing, information technology, real estate, entertainment, etc.

Firstsource Solutions Limited (“FSL”) (CIN: L64202MH2001PLC134147; Registered Office: 5th Floor, Paradigm, ‘B’ wing, Mindspace, New Link Road, Malad (West), Mumbai – 400 064)

FSL is amongst the top 3 business process outsourcing companies in India. FSL has a full range of business process management services across the business life cycle delivered through transaction processing, customer management, collections and receivables management.

Phillips Carbon Black Limited (“PCBL”) (CIN: L23109WB1960PLC024602; Registered Office: 31, Netaji Subhas Road, Kolkata- 700 001)

PCBL is India's largest and globally seventh largest carbon black producer and has four strategically located state-of-the-art plants at Durgapur, Palej, Cochin and Mundra. PCBL has a production capacity of 4,72,000 MT per annum of carbon black along with green power capacity of 76 Megawatts (MW), and also include a dedicated capacity of Specialty Blacks of 40,000 MT per annum at Palej.

Saregama India Limited (“SIL”) (CIN: L22213WB1946PLC014346, Registered Office: 33 Jessore Road, Dum Dum, Kolkata - 700 028)

SIL is India’s largest music company with an archive of over 300,000 sound tracks. SIL has the largest music archive and catalogue in India and has evolved into one of India's premier entertainment content companies.

Harrisons Malayalam Limited (“HML”) (CIN: L01119KL1978PLC002947; Registered Office:_ 24/1624, Bristow Road, Willingdon Island, Cochin - 682 003)

HML has South India’s largest integrated agriculture operation with a production of about 9,000 tonnes of rubber, 20,000 tonnes of tea and 25,000 tonnes of pineapple.

BUSINESS MODEL/BUSINESS OVERVIEW AND STRATEGY

Overview

New Rising Promoters Private Limited incorporated on 27 December 2010, became a wholly owned subsidiary of Crescent Power Limited with effect from 4 December 2015. The Company is engaged, inter alia, in the business of undertaking sports and related activities in various forms including grooming budding youngsters. The Company participated in the bid floated by the Board of Control for Cricket in India (“BCCI”) for acquiring the right to operate and manage the two new Franchises for the Indian Premier League seasons of 2016 and 2017 and won the bid for the Pune franchisee.

Our Strategy

The Company had entered into a franchisee agreement with the BCCI for operating and managing the Pune franchisee of the Indian Premier League for seasons of 2016 and 2017. The said franchisee agreement shall expire in September 2017 and the Company is proposed to be dissolved pursuant to amalgamation with Crescent Power Limited.

BOARD OF DIRECTORS

| Sr. No. | Name | Designation | Experience including current/past position held in other firms |
|---------|--------------------|-------------|---|
| 1. | Mr. Subhasis Mitra | Director | He has over 40 years of experience in different management capacities and presently overseeing management functions of various companies of the RP-Sanjiv Goenka Group. |

| Sr. No. | Name | Designation | Experience including current/past position held in other firms |
|---------|-----------------------------|-------------|--|
| 2. | Mr. Subrata Talukdar | Director | He is a Chartered Accountant and holds a bachelor degree in commerce and an alumnus of the Kellogg School of Management, USA. He is the President & CFO - Power Group of CESC Limited, is a core member of the corporate strategy team and is also on the Board of Directors of various companies, including a listed company. |
| 3. | Mr. Subhrangshu Chakrabarti | Director | He is an Honours Graduate and a fellow member of the Institute of Chartered Accountants of India. He is presently associated with RP-Sanjiv Goenka Group as Executive Director (Corporate). |
| 4. | Mr. Joyneel Mukherjee | Director | He is Group Head Corporate Communications for RP SanjivGoenka Group. He joined the Group in December 2013. He has over seventeen years of experience in brand and communications. Prior to this he worked as Senior Editor with Network Eighteen for a period of 14 years. |

COMPOSITE SCHEME OF ARRANGEMENT

The proposed Scheme envisages creation of four independent listed companies and consolidation of group companies.

Under the proposed Scheme, the Company is proposed to be amalgamated with its 100% holding parent entity i.e., Crescent Power Limited.

Upon sanction of the Scheme by the National Company Law Tribunal, the Company would be dissolved without being wound up. No shares shall be issued pursuant to the aforementioned amalgamation of the Company with Crescent Power Limited.

The appointed date for the amalgamation of the Company with Crescent Power Limited is October 1, 2017.

Pre-Scheme Shareholding pattern *

| Sr. No. | Particulars | Pre-Scheme number of shares | % holding of Pre-Scheme |
|---------|-----------------------------|-----------------------------|-------------------------|
| 1 | Promoter and Promoter Group | 25,10,000 | 100% |
| 2 | Public | – | – |
| | Total | 25,10,000 | 100% |

* (i.e., shareholding pattern as on 18th May 2017 being the date on which the Scheme is approved by the Board of Directors of CESC Limited).

AUDITED FINANCIALS

(Rs. In crores)

| Sr No | Standalone | FY 2016-17 | FY 2015-16 | FY 2014-15 |
|-------|--|-----------------|-----------------|--------------|
| | | (as per Ind AS) | (as per Ind AS) | (Note 2) |
| | | (a) | (b) | (c) |
| 1. | Total income from operations (net) | 51.13 | – | – |
| 2. | Net Profit / (Loss) before tax and extraordinary items | (61.34) | (2.95) | (0.01) |
| 3. | Net Profit / (Loss) after tax and extraordinary items (before OCI adjustments) | (61.34) | (2.95) | (0.01) |
| 4. | Equity Share Capital | 0.01 | 0.01 | 0.01 |
| 5. | Reserves and Surplus | (64.30) | (2.96) | (0.01) |
| 6. | Net worth | (64.29) | (2.95) | (0.003) |
| 7. | Basic earnings per share (Rs.) | (61,335.00) | (2,948.00) | (13.00) |
| 8. | Diluted earnings per share (Rs.) | (61,335.00) | (2,948.00) | (13.00) |
| 9. | Return on net worth (%) [item number 3 divided by item number 6] | Refer Note 3 | Refer Note 3 | Refer Note 3 |
| 10. | Net asset value per share (Rs.) [item number 6 divided by number of shares as at 31st March] | (64,290.00) | (2,950.00) | (3.00) |

Note 1 : The financial data for FY 2015-16 shown above represents re casted figures on adoption of Ind AS from 1 April 2015

Note 2 : The figures in column (c) above for serial number 4 to 6 as per Ind AS as at 1 April 2015 and all other figures are as per I-GAAP (as applicable)

Note 3 : In view of negative Networth the same is not furnished. The company does not have any subsidiary for consolidation purpose.

INTERNAL RISK FACTORS

1. ***The success of the business of the Company is conditional upon availability of new franchisee.***

The Company is engaged in the business of sporting activities and participated in the bid floated by the Board of Control for Cricket in India (“BCCI”) for acquiring the right to operate and manage the two new franchises for the Indian Premier League seasons of 2016 and 2017 and won the bid for one franchisee. The Company had entered into a franchisee agreement with the BCCI for operating and managing the Pune franchisee of the Indian Premier League for seasons of 2016 and 2017. The said franchisee agreement shall expire in September 2017.

2. ***The return on investment majorly depends upon the performance of the franchisee in the tournament.***

The performance of the franchisee in the tournament is the key factor for success of the business.

SUMMARY OF OUTSTANDING LITIGATIONS, CLAIMS AND REGULATORY ACTION

A. Total number of outstanding litigations against the company and amount involved

NIL

B. Brief details of top 5 material outstanding litigations against the company and amount involved

NIL

C. Regulatory Action, if any – disciplinary action taken by SEBI or stock exchanges against the Promoters/Group companies in last 5 financial years including outstanding action, if any –

NIL

D. Brief details of outstanding criminal proceedings against Promoters

NIL

ANY OTHER IMPORTANT INFORMATION OF THE COMPANY – NIL

DECLARATION BY THE COMPANY

We hereby declare that all relevant provisions of the Companies Act, 2013 and the guidelines/regulations issued by the Government of India or the guidelines/regulations issued by SEBI, established under Section 3 of the Securities and Exchange Board of India Act, 1992 as the case may be, have been complied with and no statement made in this abridged prospectus is contrary to the provisions of the Companies Act, 2013, the Securities and Exchange Board of India Act, 1992 or rules made or guidelines or regulations issued there under, as the case may be.

This is an abridged prospectus containing salient features of business of the Haldia Energy Limited (“the Company” or “HEL”) and composite scheme of arrangement involving the Company and CESC Limited.

THIS ABRIDGED PROSPECTUS CONTAINS 6 PAGES. PLEASE ENSURE THAT YOU HAVE RECEIVED ALL THE PAGES.

NO EQUITY SHARES ARE PROPOSED TO BE SOLD OR OFFERED PURSUANT TO THIS ABRIDGED PROSPECTUS

You may download the composite scheme of arrangement from the websites of CESC Limited and the stock exchanges where the equity shares of CESC Limited are listed (“Stock Exchanges”); viz: www.cesc.co.in; www.nseindia.com; www.bseindia.com; and www.cse-india.com.

Haldia Energy Limited

| | | |
|---|---|--|
| Registered Office and Corporate Office: | Barick Bhawan, Sixth Floor, 8 Chittaranjan Avenue, Kolkata - 700072 | |
| Contact Person: | Mr. Subhasis Mitra | Telephone: +9133 66340663 / 40684 |
| E-mail: secretarial@rp-sg.in | CIN: U74210WB1994PLC066154 | |

NAME OF PROMOTER OF THE COMPANY

CESC Infrastructure Limited

SCHEME DETAILS AND PROCEDURE

Pursuant to the Composite Scheme of Arrangement amongst CESC Infrastructure Limited, Spencer’s Retail Limited, Music World Retail Limited, Spen Liq Private Limited, New Rising Promoters Private Limited, CESC Limited, the Company, RP-SG Retail Limited, RP-SG Business Process Services Limited and Crescent Power Limited and their respective shareholders and creditors (“Scheme”), the generation business undertaking of CESC Limited is proposed to be demerged into the Company and the Company shall issue its equity shares to shareholders of CESC Limited. The shares issued as consideration of demerger, shall be listed on the stock exchanges, subject to approvals under applicable laws. For the purposes of obtaining approval under Regulation 37 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the designated stock exchange is NSE.

Pursuant to the Scheme, the Company shall issue its equity shares to shareholders of CESC Limited. Subject to approvals under applicable laws, the shares issued in consideration of demerger to shareholders of CESC Limited shall be listed on the stock exchanges.

PROMOTERS OF COMPANY

The Promoter of the Company is CESC Infrastructure Limited. Entire share capital of the Company is currently held by CESC Infrastructure Limited. The Company is a step-down wholly owned subsidiary of CESC Limited, however, the Company shall become direct wholly owned subsidiary of CESC Limited pursuant to amalgamation of CESC Infrastructure Limited with CESC Limited.

Top 5 (five) largest listed group companies (based on market capitalisation)

CESC Limited (“CESC”) (CIN: L31901WB1978PLC031411; Registered Office: CESC House, Chowringhee Square, Kolkata – 700 001)

CESC is the flagship company of the RP-Sanjiv Goenka Group. It is a fully integrated power utility engaged in the distribution of electricity across 567 square kilometers of licensed area in Kolkata and Howrah, West Bengal. It supplies electricity to over 3 million customers, both consumer household and commercial establishments.

CESC also has power generation business and interests in other various businesses including retail, business process outsourcing, information technology, real estate, entertainment, etc.

Firstsource Solutions Limited (“FSL”) (CIN: L64202MH2001PLC134147; Registered Office: 5th Floor, Paradigm, ‘B’ wing, Mindspace, New Link Road, Malad (West), Mumbai – 400 064)

FSL is amongst the top 3 business process outsourcing companies in India. FSL has a full range of business process management services across the business life cycle delivered through transaction processing, customer management, collections and receivables management.

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Saregama India Limited (“SIL”) (CIN: L22213WB1946PLC014346, Registered Office: 33 Jessore Road, Dum Dum, Kolkata - 700 028)

SIL is India’s largest music company with an archive of over 300,000 sound tracks. SIL has the largest music archive and catalogue in India and has evolved into one of India's premier entertainment content companies.

Harrisons Malayalam Limited (“HML”) (CIN: L01119KL1978PLC002947; Registered Office: _ 24/1624, Bristow Road, Willingdon Island, Cochin - 682 003)

HML has South India’s largest integrated agriculture operation with a production of about 9,000 tonnes of rubber, 20,000 tonnes of tea and 25,000 tonnes of pineapple.

BUSINESS MODEL/BUSINESS OVERVIEW AND STRATEGY

Overview

Our Company, a 100% subsidiary of CESC Infrastructure Limited and a step down subsidiary of CESC Limited, operates a 2x300 MW coal fired thermal power project at Haldia in West Bengal. Both the units were commissioned and started commercial operation towards the end of financial year 2014-15.

Our Strategy

The Company owns and operates 2 x 300 MW thermal power in the State of West Bengal. The BTG package has been supplied by Sanghai Electric Company (China) using a state of art of power technology. Water is sourced from the nearby Hooghly River and the power evacuation arrangement through 400 KV twin circuit Twin Moose 89 km transmission line from plant to Power Grid Corporation India Limited substation at Subhasgram from Subhashgram through 220 kV network to CESC Ltd. The Company has entered into a long term fuel supply agreement with Mahanadi Coalfields Limited for supply of Coal. The entire power generated from the plant is supplied to CESC under a long term power purchase agreement approved by Hon’ble West Bengal Electricity Regulatory Commission. The plant operated at 77% PLF for financial year 2016-17 and currently it is operating at more than 80% of its capacity.

BOARD OF DIRECTORS

| Sr. No. | Name | Designation | Experience including current/past position held in other firms |
|---------|------------------|-------------|---|
| 1. | Mr. Rajendra Jha | Director | Presently associated with RP-Sanjiv Goenka Group as President (Corporate) and has experience of 40 years in different fields of corporate activities. He is a director in various RP-Sanjiv Goenka Group Companies. |

| Sr. No. | Name | Designation | Experience including current/past position held in other firms |
|---------|--------------------------|----------------------|---|
| 2. | Mr. Probir Kumar Bose | Director | He started his career in Dunlop India Limited where he worked for nearly 20 years and joined RPG Group. He served in different management capacities; overseeing management functions of various companies of the RP-Sanjiv Goenka Group. |
| 3. | Mr. Bhaskar Raychaudhuri | Independent Director | He has over 40 years of experience in both staff and line function in diverse industries of which 28 years of rich experience in the Power Sector in Senior Management and has been associated with CESC Limited since 1980. Mr. Raychaudhuri worked with Indian Oxygen Limited (presently Linde India Limited), Indian Aluminium Company Limited (presently Hindalco Industries Limited) and Reckitt & Colman of India Limited (presently Reckitt, Benckiser (India) Limited). |
| 4. | Mr. Subrata Talukdar | Director | He is a Chartered Accountant and holds a bachelor degree in commerce graduate and an alumnus of the Kellogg School of Management, USA. He is the President & CFO - Power Group of CESC Limited, is a core member of the corporate strategy team and is also on the Board of Directors of various companies, including a listed company. |
| 5. | Mr. Jayanta Chakrabarty | Director | He is a Bachelor of Electrical Engineering and is associated with RP- Sanjiv Goenka Group since 1970. |
| 6. | Ms. Maitrayee Sen | Additional Director | She is a Chartered Accountant is presently working in the rank of Senior Manager in CESC Limited. She has around 21 years of professional work experience in treasury and payroll. Her current role is to oversee the functioning of payroll, treasury and other management functions at CESC and Group Companies. |
| 7. | Mr. Rabi Chowdhury | Managing Director | He is a Bachelor of Electrical Engineering from Jadavpur University in the year 1982 and is associated with the Group since 1984. He is Managing Director of Haldia Energy Limited and Dhariwal Infrastructure Limited, the two wholly owned subsidiaries of the Company and is also on the Board of Jarong Hydro Electric Power Company Limited and Ghaziabad Power Company Limited. |

| Sr. No. | Name | Designation | Experience including current/past position held in other firms |
|---------|--------------------------|---------------------------------|--|
| 8. | Ms. Rekha Sehi | Additional Independent Director | She is currently the Director General of All India Management Association (AIMA), one of the leading bodies for management in India. She started her career at the Centre for the Development of Telematics (C- dot) in 1985 and was with the Confederation of Indian Industry (CII) for 17 years before joining AIMA. |
| 9. | Mr. Santanu Bhattacharya | Additional Independent Director | He holds a degree in Engineering and post-graduation in Management Science. Previously he has worked with Tata group and is now an Independent Director in several large companies. |

COMPOSITE SCHEME OF ARRANGEMENT

The proposed Scheme envisages creation of four independent listed companies and consolidation of group companies. Under the proposed Scheme, the generation business undertaking of CESC Limited is proposed to be demerged into the Company and the Company shall issue its equity shares to shareholders of CESC Limited.

Upon sanction of the Scheme by the National Company Law Tribunal and the Securities and Exchange Board of India ("SEBI"), the shares issued as consideration of demerger, shall be listed on the stock exchanges.

The appointed date for the aforementioned demerger is October 1, 2017.

Pre-Scheme Shareholding pattern *

| Sr. No. | Particulars | Pre-Scheme number of shares | % holding of Pre-Scheme |
|---------|-----------------------------|-----------------------------|-------------------------|
| 1 | Promoter and Promoter Group | 120,34,41,049 | 100% |
| 2 | Public | – | – |
| | Total | 120,34,41,049 | 100% |

* (i.e., shareholding pattern as on 18th May 2017 being the date on which the Scheme is approved by the Board of Directors of CESC Limited).

AUDITED FINANCIALS

(Rs. In crores)

| Sr. No | Standalone | FY 2016-17 | FY 2015-16 | FY 2014-15 | FY 2013-14 | FY 2012-13 |
|--------|--|------------------------|------------------------|-----------------|-----------------------|-----------------------|
| | | (as per Ind AS) (a) | (as per Ind AS) (b) | (Note 2) (c) | (as per IGAAP) (d) | (as per IGAAP) (e) |
| 1. | Total income from operations (net) | 2,032.47 | 1,708.94 | 172.74 | – | – |
| 2. | Net Profit / (Loss) before tax and extraordinary items | 376.96 | 296.38 | (30.80) | (18.36) | (22.71) |

| Sr. No | Standalone | FY 2016-17 | FY 2015-16 | FY 2014-15 | FY 2013-14 | FY 2012-13 |
|--------|---|------------------------|------------------------|-----------------|-----------------------|-----------------------|
| | | (as per Ind AS) (a) | (as per Ind AS) (b) | (Note 2) (c) | (as per IGAAP) (d) | (as per IGAAP) (e) |
| 3. | Net Profit / (Loss) after tax and extraordinary items (before OCI adjustments) | 296.51 | 233.21 | (30.80) | (18.36) | (24.04) |
| 4. | Equity Share Capital | 1,203.44 | 1,203.44 | 1,033.44 | 730.44 | 712.96 |
| 5. | Reserves and Surplus | 439.08 | 142.95 | (90.02) | (60.55) | (42.19) |
| 6. | Net worth | 1,642.52 | 1,346.39 | 943.42 | 669.89 | 670.77 |
| 7. | Basic earnings per share (Rs.) | 2.46 | 2.25 | (0.42) | (0.26) | (0.34) |
| 8. | Diluted earnings per share (Rs.) | 2.46 | 2.25 | (0.42) | (0.26) | (0.34) |
| 9. | Return on net worth (%) [item 3 divided by item 6] | 18.05% | 17.32% | (3.26)% | (2.74)% | (3.58)% |
| 10. | Net asset value per share (Rs.) [item 6 divided by number of shares as at 31st March] | 13.65 | 11.19 | 9.13 | 9.17 | 9.41 |

Note 1 : The financial data for 2015-16 shown above represents recasted figures on adoption of Ind-AS from April 1, 2015

Note 2 : The figures in Column (c) above for serial no 4 to 6 are as per Ind-AS as at April 1, 2015 and all other figures are as per I-GAAP (as applicable)

The Company does not have any subsidiary for consolidation purpose.

INTERNAL RISK FACTORS

Power is a highly regulated sector. This exposes the Company to risks with respect to changes in policies and regulations. Besides, given the nature of the industry, there is a risk of more stringent policies and norms aimed at addressing environmental concerns. This might lead to an increased cost of operations.

As regards the operations of the company, no internal risk is envisaged due to availability of coal, water and power evacuation arrangements. Payment risk is also not there since power is being supplied to CESC Limited which operates at high collection efficiency and is rated "AA" by CARE.

SUMMARY OF OUTSTANDING LITIGATIONS, CLAIMS AND REGULATORY ACTION

A. Total number of outstanding litigations against the company and amount involved

| NATURE OF LITIGATION | NO. OF CASES | AMOUNT INVOLVED (IN INR) |
|----------------------|--------------|--------------------------------|
| Civil proceedings | 13 | Amount cannot be ascertained – |
| Criminal proceedings | 6 | Amount cannot be ascertained |
| Tax matters | – | – |
| Labour | – | – |

B. Brief details of top 5 material outstanding litigations against the company and amount involved

| SL. NO. | PARTICULARS | LITIGATION FILED BY | CURRENT STATUS | AMOUNT INVOLVED (IN INR) |
|---------|--|---|---|---|
| 1. | The Assistant Registrar of Companies, Ministry of Corporate Affairs (“MCA”) issued three Show Cause Notices (“Notices”), all dated June 17, 2013 to the Company for alleged non-compliance of certain sections of the erstwhile Companies Act, 1956 read with Accounting Standard 29 regarding the accounting treatment in respect of a Bank Guarantee of Rs. 158.48 million and disclosure of some investments in its balance sheet. Following the issue of Summons to the Company’s officers, the Company’s responses and issue of a Show Cause Notice by the MCA to the Company in the matter, the Company is in the process of seeking relief from (the Court) in terms of Section 633 of the erstwhile Companies Act, 1956. | Assistant Registrar of Companies, Ministry of Corporate Affairs | The MCA has initiated proceedings against the Company at Metropolitan Magistrate, Kolkata. The matter is currently pending. | Amount cannot be ascertained |
| 2. | There are 13 Civil Suits pending against the Company praying for additional compensation for drawing of overhead transmission lines and laying of water pipelines. | Affected land owners | Pending at different jurisdictions | In all the aforesaid cases the amount involved is not ascertainable at this stage and will not be material with respect to the volume of the business carried out by the Company. |
| 3 | There are 5 Criminal Cases pending against the Company relating to right of way for construction and maintenance of transmission lines. | Concerned land owners | Pending at different jurisdictions | In all the aforesaid cases the amount involved is not ascertainable at this stage and will not be material with respect to the volume of the business carried out by the Company. |

- C. Regulatory Action, if any – disciplinary action taken by SEBI or stock exchanges against the Promoters/Group companies in last 5 financial years including outstanding action, if any –

NIL

- D. Brief details of outstanding criminal proceedings against Promoters

NIL

ANY OTHER IMPORTANT INFORMATION OF THE COMPANY – NIL

DECLARATION BY THE COMPANY

We hereby declare that all relevant provisions of the Companies Act, 2013 and the guidelines/regulations issued by the Government of India or the guidelines/regulations issued by SEBI, established under Section 3 of the Securities and Exchange Board of India Act, 1992 as the case may be, have been complied with and no statement made in this abridged prospectus is contrary to the provisions of the Companies Act, 2013, the Securities and Exchange Board of India Act, 1992 or rules made or guidelines or regulations issued there under, as the case may be.

This is an abridged prospectus containing salient features of business of the RP-SG Retail Limited (“the Company”) and composite scheme of arrangement involving the Company and CESC Limited.

THIS ABRIDGED PROSPECTUS CONTAINS 4 PAGES. PLEASE ENSURE THAT YOU HAVE RECEIVED ALL THE PAGES.

NO EQUITY SHARES ARE PROPOSED TO BE SOLD OR OFFERED PURSUANT TO THIS ABRIDGED PROSPECTUS

You may download the composite scheme of arrangement from the websites of CESC Limited and the stock exchanges where the equity shares of CESC Limited are listed (“Stock Exchanges”); viz: www.cesc.co.in; www.nseindia.com; www.bseindia.com; and www.cse-india.com

Capitalised words not defined herein shall mean the words as defined in the Scheme of Arrangement.

RP-SG Retail Limited

| | | | |
|--|--|-------------------|------------------------|
| Registered Office and Corporate Office: | CESC House, Chowringhee Square, Kolkata - 700001 | | |
| Contact Person: | Mr. Subhasis Mitra | Telephone: | +9133 66340663 / 40684 |
| E-mail: | secretarial@rp-sg.in | CIN: | U74999WB2017PLC219355 |

NAME OF PROMOTER OF THE COMPANY

CESC Limited

SCHEME DETAILS AND PROCEDURE

Pursuant to the Composite Scheme of Arrangement amongst CESC Infrastructure Limited, Spencer’s Retail Limited, Music World Retail Limited, Spen Liq Private Limited, New Rising Promoters Private Limited, CESC Limited, Haldia Energy Limited, the Company, RP-SG Business Process Services Limited and Crescent Power Limited and their respective shareholders (“**Scheme**”), the retail business undertaking of Spencer’s Retail Limited is proposed to be demerged into RP-SG Retail Limited and the retail business undertaking of CESC Limited is proposed to be demerged into RP-SG Retail Limited. For the purposes of obtaining approval under Regulation 37 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the designated stock exchange is National Stock Exchange of India Limited.

Pursuant to the Scheme, the Company shall issue its preference shares and equity shares to shareholders of Spencer’s Retail Limited and CESC Limited respectively. Subject to approvals under applicable laws, the shares issued in consideration of demerger to shareholders of CESC Limited shall be listed on the stock exchanges.

PROMOTERS OF COMPANY

The Promoter of the Company is CESC Limited. Entire share capital of the Company is currently held by CESC Limited.

Top 5 (five) largest listed group companies (based on market capitalisation)

CESC Limited (“CESC”) (CIN: L31901WB1978PLC031411; Registered Office: CESC House, Chowringhee Square, Kolkata – 700 001)

CESC is the flagship company of the RP-Sanjiv Goenka Group. It is a fully integrated power utility engaged in the distribution of electricity across 567 square kilometers of licensed area in Kolkata and Howrah, West Bengal. It supplies electricity to over 3 million customers, both consumer household and commercial establishments.

CESC also has power generation business and interests in other various businesses including retail, business process outsourcing, information technology, real estate, entertainment, etc.

Firstsource Solutions Limited (“FSL”) (CIN: L64202MH2001PLC134147; Registered Office: 5th Floor, Paradigm, ‘B’ wing, Mindspace, New Link Road, Malad (West), Mumbai – 400 064)

FSL is amongst the top 3 business process outsourcing companies in India. FSL has a full range of business process

management services across the business life cycle delivered through transaction processing, customer management, collections and receivables management.

Phillips Carbon Black Limited (“PCBL”) (CIN: L23109WB1960PLC024602; Registered Office: 31, Netaji Subhas Road, Kolkata- 700 001)

PCBL is India's largest and globally seventh largest carbon black producer and has four strategically located state-of-the-art plants at Durgapur, Palej, Cochin and Mundra. PCBL has a production capacity of 4,72,000 MT per annum of carbon black along with green power capacity of 76 Megawatts (MW), and also include a dedicated capacity of Specialty Blacks of 40,000 MT per annum at Palej.

Saregama India Limited (“SIL”) (CIN: L22213WB1946PLC014346, Registered Office: 33 Jessore Road, Dum Dum, Kolkata - 700 028)

SIL is India’s largest music company with an archive of over 300,000 sound tracks. SIL has the largest music archive and catalogue in India and has evolved into one of India's premier entertainment content companies.

Harrisons Malayalam Limited (“HML”) (CIN: L01119KL1978PLC002947; Registered Office: 24/1624, Bristow Road, Willingdon Island, Cochin - 682 003)

HML has South India’s largest integrated agriculture operation with a production of about 9,000 tonnes of rubber, 20,000 tonnes of tea and 25,000 tonnes of pineapple.

BUSINESS MODEL/BUSINESS OVERVIEW AND STRATEGY

Overview

The Company has been incorporated recently with an objective to engage, *inter alia*, in developing, conducting, investing and promoting organized retail.

BOARD OF DIRECTORS

| Sr. No. | Name | Designation | Experience including current/past position held in other firms |
|---------|-----------------------|-------------|---|
| 1. | Mr. Sunil Bhandari | Director | He is a Chartered Accountant. He started his career in a Dutch multinational called Organon India Ltd and then joined RPG enterprises in Phillips Carbon Black. Subsequently, he has fulfilled a number of roles in CESC Ltd, RPG Netcom, Saregama as well as spending 7 years as executive assistant to Chairman. He is at present Executive Director Corporate looking after Group Finance & Cross Synergy. |
| 2. | Mr. Rajarshi Banerjee | Director | He is a Chartered Accountant. He is Executive Director & Chief Financial Officer of CESC Limited. He is responsible for the overall finance functions of the Company including its project finance related activities. He is on the Board of number of group companies. |

| Sr. No. | Name | Designation | Experience including current/past position held in other firms |
|---------|----------------|-------------|---|
| 3. | Mr. Gautam Ray | Director | He is an engineer by profession and graduated from Calcutta University (Bengal Engineering College, Shibpur) and completed post-graduation in Electrical Power System, from the same Institute in 1983. Presently, he is an Executive Director (Human Resource & Administration) of CESC Limited and also heading HR function for power sector companies of RP-Sanjiv Goenka Group as President (Human Resource). |

COMPOSITE SCHEME OF ARRANGEMENT

The proposed Scheme envisages creation of four independent listed companies and consolidation of group companies. Upon sanction of the Scheme by the National Company Law Tribunal and the Securities and Exchange Board of India ("SEBI"), the retail business undertaking of Spencer's Retail Limited is proposed to be demerged into RP-SG Retail Limited and the retail business undertaking of CESC Limited is proposed to be demerged into the Company. Thereafter, the Company shall issue its preference shares and equity shares to shareholders of Spencer's Retail Limited and CESC Limited respectively. Subject to approvals under applicable laws, the shares issued in consideration of demerger to shareholders of CESC shall be listed on the stock exchanges.

The appointed date for the demerger as above is October 1, 2017.

Pre-Scheme Shareholding pattern *

| Sr. No. | Particulars | Pre-Scheme number of shares | % holding of Pre-Scheme |
|---------|-----------------------------|-----------------------------|-------------------------|
| 1 | Promoter and Promoter Group | 50,000 | 100% |
| | Total | 50,000 | 100% |

* (i.e., shareholding pattern as on 18th May 2017 being the date on which the Scheme is approved by the Board of Directors of CESC Limited)

AUDITED FINANCIALS

(Rs. In Lakhs)

| Sr. No. | Standalone | From date of incorporation till 15 th May 2017 (as per Ind-AS) |
|---------|--|---|
| 1. | Total income from operations (net) | - |
| 2. | Net Profit / (Loss) before tax and extraordinary items | (0.69) |
| 3. | Net Profit / (Loss) after tax and extraordinary items (before OCI adjustments) | (0.69) |
| 4. | Equity Share Capital | 5.00 |
| 5. | Reserves and Surplus | (0.69) |
| 6. | Net worth | 4.32 |
| 7. | Basic earnings per share (Rs.) | (131.60) |
| 8. | Diluted earnings per share (Rs.) | (131.60) |

| Sr. No. | Standalone | From date of incorporation till 15 th May 2017 (as per Ind-AS) |
|---------|--|---|
| 9. | Return on net worth (%) [item number 3 divided by item number 6] | Refer Note 2 below |
| 10. | Net asset value per share (Rs.) [item number 6 divided by number of shares as at 31 st March] | 8.63 |

Note 1: The Company was incorporated on 8 February 2017 and hence the financial Statements have been prepared from the date of incorporation i.e., 8 February 2017 to 15 May 2017. This being the Company's first financial statement, there are no corresponding figures for the previous periods.

Note 2: In view of negative Networth the same is not furnished.

The Company does not have any subsidiary for consolidation purpose.

INTERNAL RISK FACTORS

The Company has been incorporated recently with an objective to engage, *inter alia*, in developing, conducting, investing and promoting organized retail. However, the Company is yet to commence its operations. Once operational, the Company will be exposed to risks associated with retail sector.

SUMMARY OF OUTSTANDING LITIGATIONS, CLAIMS AND REGULATORY ACTION

- A. Total number of outstanding litigations against the company and amount involved – **NIL**
- B. Brief details of top 5 material outstanding litigations against the company and amount involved – **NIL**
- C. Regulatory Action, if any – disciplinary action taken by SEBI or stock exchanges against the Promoters/Group companies in last 5 financial years including outstanding action, if any – **NIL**
- D. Brief details of outstanding criminal proceedings against Promoters – **NIL**

ANY OTHER IMPORTANT INFORMATION OF THE COMPANY – **NIL**

DECLARATION BY THE COMPANY

We hereby declare that all relevant provisions of the Companies Act, 2013 and the guidelines/regulations issued by the Government of India or the guidelines/regulations issued by SEBI, established under Section 3 of the Securities and Exchange Board of India Act, 1992 as the case may be, have been complied with and no statement made in this abridged prospectus is contrary to the provisions of the Companies Act, 2013, the Securities and Exchange Board of India Act, 1992 or rules made or guidelines or regulations issued there under, as the case may be.

This is an abridged prospectus containing salient features of business of the RP-SG Business Process Services Limited (“the Company”) and composite scheme of arrangement involving the Company and CESC Limited.

THIS ABRIDGED PROSPECTUS CONTAINS 4 PAGES. PLEASE ENSURE THAT YOU HAVE RECEIVED ALL THE PAGES.

NO EQUITY SHARES ARE PROPOSED TO BE SOLD OR OFFERED PURSUANT TO THIS ABRIDGED PROSPECTUS

You may download the composite scheme of arrangement from the websites of CESC Limited and the stock exchanges where the equity shares of CESC Limited are listed (“Stock Exchanges”); viz: www.cesc.co.in; www.nseindia.com; www.bseindia.com; and www.cse-india.com

RP-SG Business Process Services Limited

| | | |
|---|--|--|
| Registered Office and Corporate Office: | CESC House, Chowringhee Square, Kolkata – 700001 | |
| Contact Person: | Mr. Subhasis Mitra | Telephone: +9133 66340663 / 40684 |
| E-mail: secretarial@rp-sg.in | CIN: U74999WB2017PLC219318 | |

NAME OF PROMOTER OF THE COMPANY

CESC Limited

SCHEME DETAILS AND PROCEDURE

Pursuant to the Composite Scheme of Arrangement amongst CESC Infrastructure Limited, Spencer’s Retail Limited, Music World Retail Limited, SpenLiq Private Limited, New Rising Promoters Private Limited, CESC Limited, Haldia Energy Limited, RP-SG Retail Limited, Crescent Power Limited and the Company and their respective shareholders (“Scheme”), the IT business undertaking of CESC Limited is proposed to be demerged into RP-SG Business Process Services Limited. Further Spen Liq Private Limited is proposed to be amalgamated with the Company. For the purposes of obtaining approval under Regulation 37 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the designated stock exchange is National Stock Exchange of India Limited.

Pursuant to the Scheme, the Company shall issue its equity shares to shareholders of CESC Limited. Subject to approvals under applicable laws, the shares issued in consideration of demerger shall be listed on the stock exchanges.

PROMOTERS OF COMPANY

The Promoter of the Company is CESC Limited. Entire share capital of the Company is currently held by CESC Limited.

Top 5 (five) largest listed group companies (based on market capitalisation)

CESC Limited (“CESC”) (CIN: L31901WB1978PLC031411; Registered Office: CESC House, Chowringhee Square, Kolkata – 700 001)

CESC is the flagship company of the RP-Sanjiv Goenka Group. It is a fully integrated power utility engaged in the distribution of electricity across 567 square kilometers of licensed area in Kolkata and Howrah, West Bengal. It supplies electricity to over 3 million customers, both consumer household and commercial establishments.

CESC also has power generation business and interests in other various businesses including retail, business process outsourcing, information technology, real estate, entertainment, etc.

Firstsource Solutions Limited (“FSL”) (CIN: L64202MH2001PLC134147; Registered Office: 5th Floor, Paradigm, ‘B’ wing, Mindspace, New Link Road, Malad (West), Mumbai – 400 064)

FSL is amongst the top 3 business process outsourcing companies in India. FSL has a full range of business process management services across the business life cycle delivered through transaction processing, customer management, collections and receivables management.

Phillips Carbon Black Limited (“PCBL”) (CIN: L23109WB1960PLC024602; Registered Office: 31, Netaji Subhas Road, Kolkata- 700 001)

PCBL is India's largest and globally seventh largest carbon black producer and has four strategically located state-of-the-art plants at Durgapur, Palej, Cochin and Mundra. PCBL has a production capacity of 4,72,000 MT per annum of carbon black along with green power capacity of 76 Megawatts (MW), and also include a dedicated capacity of Specialty Blacks of 40,000 MT per annum at Palej.

Saregama India Limited (“SIL”) (CIN: L22213WB1946PLC014346, Registered Office: 33 Jessore Road, Dum Dum, Kolkata - 700 028)

SIL is India’s largest music company with an archive of over 300,000 sound tracks. SIL has the largest music archive and catalogue in India and has evolved into one of India's premier entertainment content companies.

Harrisons Malayalam Limited (“HML”) (CIN: L01119KL1978PLC002947; Registered Office:_ 24/1624, Bristow Road, Willingdon Island, Cochin - 682 003)

HML has South India’s largest integrated agriculture operation with a production of about 9,000 tonnes of rubber, 20,000 tonnes of tea and 25,000 tonnes of pineapple.

BUSINESS MODEL/BUSINESS OVERVIEW AND STRATEGY

Overview

The Company has been incorporated recently with an objective to engage, *inter alia*, in the business of promoting and supporting entities which are engaged in information technology, business process outsourcing and other related business.

BOARD OF DIRECTORS

| Sr. No. | Name | Designation | Experience including current/past position held in other firms |
|---------|-------------------------|------------------------|--|
| 1. | Mr. Rajendra Jha | Non-Executive Director | Presently associated with RP-Sanjiv Goenka Group as President (Corporate) and has experience of 40 years in different fields of corporate activities. He is a director in various RP-Sanjiv Goenka Group Companies. |
| 2. | Mr. Subhasis Mitra | Non-Executive Director | He has over 40 years of experience in different management capacities and presently overseeing management functions of various companies of the RP-Sanjiv Goenka Group. |
| 3. | Mr. Utpal Bhattacharyya | Non-Executive Director | He is President (Regulatory Affairs & Corporate Services) for the entire Power Sector of RP-SG Group. He is director on the Boards of a number of Group Companies. Previously he was Executive Director of CESC Limited heading Regulatory Affairs, Legal, Corporate Services and System Operations. |

COMPOSITE SCHEME OF ARRANGEMENT

Upon sanction of the Scheme by the National Company Law Tribunal and the Securities and Exchange Board of India ("SEBI"), the IT business undertaking of CESC Limited is proposed to be demerged into the Company. Thereafter, the Company shall issue its equity shares to shareholders of CESC Limited. Subject to approvals under applicable laws, the shares issued in consideration of demerger shall be listed on the stock exchanges.

The appointed date for the demerger as above is October 1, 2017.

Pre-Scheme Shareholding pattern *

| Sr. No. | Particulars | Pre-Scheme number of shares | % holding of Pre-Scheme |
|---------|--|-----------------------------|-------------------------|
| 1 | Promoter and Promoter Group (CESC Limited) | 50,000 | 100% |
| 2 | Public | — | — |
| | Total | 50,000 | 100% |

* (i.e., shareholding pattern as on 18th May 2017 being the date on which the Scheme is approved by the Board of Directors of CESC Limited)

AUDITED FINANCIALS

(Rs. In lakhs)

| Sr. No. | Standalone | From date of incorporation till 15 th May 2017 (as per Ind-AS) |
|---------|--|---|
| 1. | Total income from operations (net) | - |
| 2. | Net Profit / (Loss) before tax and extraordinary items | (0.68) |
| 3. | Net Profit / (Loss) after tax and extraordinary items (before OCI adjustments) | (0.68) |
| 4. | Equity Share Capital | 5.00 |
| 5. | Reserves and Surplus | (0.68) |
| 6. | Net worth | 4.32 |
| 7. | Basic earnings per share (Rs.) | (132.64) |
| 8. | Diluted earnings per share (Rs.) | (132.64) |
| 9. | Return on net worth (%) [item number 3 divided by item number 6] | Refer Note 2 below |
| 10. | Net asset value per share (Rs.) [item number 6 divided by number of shares as at 31st March] | 8.63 |

Note 1 : The Company was incorporated on 7 February 2017 and hence the financial statements have been prepared from the date of incorporation i.e., 7 February 2017 to 15 May 2017. This being the Company's first financial statement, there are no corresponding figures for the previous periods.

Note 2 : In view of negative Network worth the same is not furnished.

The Company does not have any subsidiary for consolidation purpose.

INTERNAL RISK FACTORS

The Company has been incorporated recently with an objective to engage, *inter alia*, in the business of promoting and supporting entities which are engaged in information technology, business process outsourcing and other related business. The Company is yet to commence its operations. Once operational, the Company will be exposed to risks associated with related sectors.

SUMMARY OF OUTSTANDING LITIGATIONS, CLAIMS AND REGULATORY ACTION

- A. Total number of outstanding litigations against the company and amount involved – **NIL**
- B. Brief details of top 5 material outstanding litigations against the company and amount involved – **NIL**
- C. Regulatory Action, if any – disciplinary action taken by SEBI or stock exchanges against the Promoters/Group companies in last 5 financial years including outstanding action, if any – **NIL**
- D. Brief details of outstanding criminal proceedings against Promoters – **NIL**

ANY OTHER IMPORTANT INFORMATION OF THE COMPANY – NIL

DECLARATION BY THE COMPANY

We hereby declare that all relevant provisions of the Companies Act, 2013 and the guidelines/regulations issued by the Government of India or the guidelines/regulations issued by SEBI, established under Section 3 of the Securities and Exchange Board of India Act, 1992 as the case may be, have been complied with and no statement made in this abridged prospectus is contrary to the provisions of the Companies Act, 2013, the Securities and Exchange Board of India Act, 1992 or rules made or guidelines or regulations issued there under, as the case may be.

This is an abridged prospectus containing salient features of business of the Crescent Power Limited (“the Company”) and composite scheme of arrangement involving the Company and CESC Limited.

THIS ABRIDGED PROSPECTUS CONTAINS 6 PAGES. PLEASE ENSURE THAT YOU HAVE RECEIVED ALL THE PAGES.

NO EQUITY SHARES ARE PROPOSED TO BE SOLD OR OFFERED PURSUANT TO THIS ABRIDGED PROSPECTUS

You may download the composite scheme of arrangement from the websites ofCESCLimited and the stock exchanges where the equity shares of CESC Limited are listed (“**Stock Exchanges**”); viz: www.cesc.co.in; www.nseindia.com; www.bseindia.com; and www.cse-india.com.

Crescent Power Limited

| | | | |
|--|---|-------------------|-----------------------------------|
| Registered Office and Corporate Office: | 6, Church Lane, 1st Floor, Kolkata – 700001 | | |
| Contact Person: | Mr. Subhasis Mitra | Telephone: | +9133 66340663 / 40684 |
| E-mail: | secretarial@rp-sg.in | | CIN: U70101WB2004PLC099945 |

| |
|---|
| <p>NAME OF PROMOTER OF THE COMPANY CESC Limited and Integrated Coal Mining Limited</p> |
|---|

SCHEME DETAILS AND PROCEDURE

Pursuant to the Composite Scheme of Arrangement amongstthe Company, Spencer’s Retail Limited, Music World Retail Limited, SpenLiq Private Limited, New Rising Promoters Private Limited, CESC Limited,Haldia Energy Limited, RP-SG Retail Limited, RP-SG Business Process Services Limited,CESC Infrastructure Limited and their respective shareholders (“**Scheme**”),the wholly owned subsidiary of the Company, i.e., New Rising Promoters Private Limited,is proposed to be amalgamated with the Company. For the purposes of obtaining approval under Regulation 37 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the designated stock exchange is NSE.

Pursuant to the Scheme,New Rising Promoters Private Limited shall be dissolved without being wound up. Since, New Rising Promoters Private Limited is a wholly owned subsidiary of the Company, no shares shall be issued upon amalgamation of New Rising Promoters Private Limited with the Company.

PROMOTERS OF COMPANY

The Promoters of the Company are CESC Limited and Integrated Coal Mining Limited, an RP-SanjivGoenka Group company, incorporated in the year 1996 under the Companies Act, 1956 and is engaged in development and operation of a coal block in the State of West Bengal since its inception for end use thermal power plants of CESC Limited.

Top 5 (five) largest listed group companies (based on market capitalisation)

CESC Limited (“CESC”) (CIN: L31901WB1978PLC031411; Registered Office: CESC House, Chowringhee Square, Kolkata – 700 001)

CESC is the flagship company of the RP-SanjivGoenka Group. It is a fully integrated power utility engaged in the distribution of electricity across 567 square kilometers of licensed area in Kolkata and Howrah, West Bengal. It supplies electricity to over 3 million customers, both consumer household and commercial establishments.

CESC also has power generation business and interests in other various businesses including retail, business process outsourcing, information technology, real estate, entertainment, etc.

Firstsource Solutions Limited (“FSL”) (CIN: L64202MH2001PLC134147; Registered Office: 5th Floor, Paradigm, ‘B’ wing, Mindspace, New Link Road, Malad (West), Mumbai – 400 064)

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management services across the business life cycle delivered through transaction processing, customer management, collections and receivables management.

Phillips Carbon Black Limited (“PCBL”) (CIN: L23109WB1960PLC024602; Registered Office: 31, Netaji Subhas Road, Kolkata- 700 001)

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Harrisons Malayalam Limited (“HML”) (CIN: L01119KL1978PLC002947; Registered Office: _ 24/1624, Bristow Road, Willingdon Island, Cochin - 682 003)

HML has South India’s largest integrated agriculture operation with a production of about 9,000 tonnes of rubber, 20,000 tonnes of tea and 25,000 tonnes of pineapple.

BUSINESS MODEL/BUSINESS OVERVIEW AND STRATEGY

Overview

The Company belongs to the RP-Sanjiv Goenka Group and is a subsidiary of CESC Limited. It was incorporated in September 2004 with an objective of developing projects in generation and sale of electrical energy through thermal and renewable energy sources, such as wind, solar, hydro power and other non-conventional energy sources. The company has since set up a 40 MW Atmospheric Fluidised Based Combustion (AFBC) thermal power project using shale and washery rejects from the adjacent captive coal mine in Sarisatoli near Asansol, West Bengal, which commenced operations in July, 2009. The power is sold in the merchant market through a power trading company. The Company is also engaged in washing of coal from an adjacent washery of CESC Limited on contract basis and purchases the washery rejects from CESC Limited for consumption in its power plant. Further, the Company has also set up a 18 MW_{AC} Solar Photovoltaic Power Plant in Tamil Nadu which commenced operations on 14 January 2016. Power from this project is being sold to Tamil Nadu Generation and Distribution Corporation Limited under a long term energy purchase agreement.

Our Strategy

The strategy of the Company is to develop projects in generation and sale of electrical energy through thermal and renewable energy sources. Presently, the Company has a 40 MW Atmospheric Fluidised Based Combustion (AFBC) thermal power project at Asansol, West Bengal and the power from this project is sold in the merchant market. The Company also has a 18 MW_{AC} Solar Photovoltaic Power Plant in Tamil Nadu which commenced operations on 14 January 2016. Power from this project is being sold to Tamil Nadu Generation and Distribution Corporation Limited under a long term energy purchase agreement.

BOARD OF DIRECTORS

| Sr. No. | Name | Designation | Experience including current/past position held in other firms |
|---------|--------------------------|----------------------|---|
| 1. | Mr. Sunil Bhandari | Director | Mr Sunil Bhandari is a Chartered Accountant. He started his career in a Dutch multinational called Organon India Ltd and then joined RPG enterprises in Phillips Carbon Black. Subsequently, he has fulfilled a number of roles in CESC Ltd, RPG Netcom, Saregama as well as spending 7 years as executive assistant to Chairman. He is at present Executive Director Corporate looking after Group Finance & Cross Synergy. |
| 2. | Mr. Rajendra Jha | Director | Presently associated with RP-SanjivGoenka Group as President (Corporate) and has experience of 40 years in different fields of corporate activities. He is a director in various RP-Sanjiv Goenka Group Companies. |
| 3. | Mr. Subhasis Mitra | Director | Has over 40 years of experience in different management capacities and is presently overseeing management functions of various companies of the RP-Sanjiv Goenka Group. |
| 4. | Mr. Subrata Talukdar | Director | He is a Chartered Accountant and holds a bachelor degree in commerce and an alumnus of the Kellogg School of Management, USA. He is the President & CFO - Power Group of CESC Limited, is a core member of the corporate strategy team and is also on the Board of Directors of various companies, including a listed company. |
| 5. | Mr. Bhaskar Raychaudhuri | Independent Director | He has over 40 years of experience in both staff and line function in diverse industries of which 28 years of rich experience in the Power Sector in Senior Management and has been associated with CESC Limited since 1980. Mr. Raychaudhuri worked with Indian Oxygen Limited (presently Linde India Limited), Indian Aluminium Company Limited (presently Hindalco Industries Limited) and Reckitt & Colman of India Limited (presently Reckitt, Benckiser (India) Limited). |
| 6. | Mr. Khalil Ahmad Siddiqi | Independent Director | He holds a degree in Engineering in the year 1959. He started his career as a Technical Assistant with CESC Limited in 1961 and after serving the company for a long period of 39 years, he retired as Executive Director (Generation and Distribution). After retirement from CESC, he worked with CESC Limited (the consultancy wing of CESC), Integrated Coal Mining Limited and also worked as an Advisor (Power) with Phillips Carbon Black Limited. He is also on the Board of various companies as independent director. |

COMPOSITE SCHEME OF ARRANGEMENT

The proposed Scheme envisages creation of four independent listed companies and consolidation of group companies. Under the proposed Scheme, the wholly owned subsidiary of the Company, i.e., New Rising Promoters Private Limited, is proposed to be amalgamated with the Company.

Upon sanction of the Scheme by the National Company Law Tribunal and the Securities and Exchange Board of India ("SEBI"), no shares shall be issued pursuant to the aforementioned amalgamation, as New Rising Promoters Private Limited is a wholly owned subsidiary of the Company.

The appointed date for the amalgamation of New Rising Promoters Private Limited with the Company is October 1, 2017.

Pre-Scheme Shareholding pattern *

| Sr. No. | Particulars | Pre-Scheme number of shares | % holding of Pre-Scheme |
|---------|-----------------------------|-----------------------------|-------------------------|
| 1 | Promoter and Promoter Group | 6,00,00,000 | 100% |
| | Total | 6,00,00,000 | 100% |

* (i.e., shareholding pattern as on 18th May 2017 being the date on which the Scheme is approved by the Board of Directors of CESC Limited)

AUDITED FINANCIALS

(Rs. In crores)

| Sr. No | Standalone | FY 2016-17 | FY 2015-16 | FY 2014-15 | FY 2013-14 | FY 2012-13 |
|--------|--|------------------------|------------------------|-----------------|-----------------------|-----------------------|
| | | (as per Ind AS) (a) | (as per Ind AS) (b) | (Note 2) (c) | (as per IGAAP) (d) | (as per IGAAP) (e) |
| 1. | Total income from operations (net) | 167.12 | 156.1 | 139.31 | 143.86 | 123.5 |
| 2. | Net Profit / (Loss) before tax and extraordinary items | 58.04 | 56.39 | 49.46 | 45.96 | 39.5 |
| 3. | Net Profit / (Loss) after tax and extraordinary items (before OCI adjustments) | 47.61 | 43.37 | 40.44 | 22.34 | 17.74 |
| 4. | Equity Share Capital | 60 | 60 | 60 | 60 | 60 |
| 5. | Reserves and Surplus | 196.97 | 149.5 | 106.21 | 64.74 | 42.41 |
| 6. | Net worth | 256.97 | 209.5 | 166.21 | 124.74 | 102.41 |
| 7. | Basic earnings per share (Rs.) | 7.93 | 7.23 | 6.74 | 3.72 | 2.96 |
| 8. | Diluted earnings per share (Rs.) | 7.93 | 7.23 | 6.74 | 3.72 | 2.96 |
| 9. | Return on net worth (%) [item number 3 divided by item number 6] | 18.53% | 20.70% | 24.33% | 17.91% | 17.32% |
| 10. | Net asset value per share (Rs.) [item number 6 divided by number of shares as at 31st March] | 42.83 | 34.92 | 27.70 | 20.79 | 17.07 |

| Sr No | Consolidated | FY 2016-17 | FY 2015-16 |
|-------|--|-----------------|-----------------|
| | | (as per Ind AS) | (as per Ind AS) |
| 1. | Total income from operations (net) | 218.25 | 156.10 |
| 2. | Net Profit / (Loss) before tax and extraordinary items | (3.29) | 57.42 |
| 3. | Net Profit / (Loss) after tax and extraordinary items(before OCI adjustments) | (13.73) | 40.42 |
| 4. | Equity Share Capital | 60.00 | 60.00 |
| 5. | Reserves and Surplus | 132.69 | 146.55 |
| 6. | Net worth | 192.69 | 206.55 |
| 7. | Basic earnings per share (Rs.) | (2.29) | 6.74 |
| 8. | Diluted earnings per share (Rs.) | (2.29) | 6.74 |
| 9. | Return on net worth (%) [item number 3 divided by item number 6] | (7)% | 20% |
| 10. | Net asset value per share (Rs.) [item number 6 divided by number of shares as at 31 st March] | 32.12 | 34.43 |

Note 1: The financial data for 2015-16 shown above represents recasted figures on adoption of Ind-AS from 01.04.2015

Note 2: The figures in Column (c) above for serial no 4 to 6 are as per Ind-AS as at 01.04.2015 and all other figures are as per I-GAAP (as applicable)

INTERNAL RISK FACTORS

Power is a highly regulated sector. This exposes the Company to risks with respect to changes in policies and regulations. Besides, given the nature of the industry, there is a risk of more stringent policies and norms aimed at addressing environmental concerns. This can make it more difficult to execute new projects as well as increase the cost of operations. Efficient managing and recycling of raw water and fly ash is one such area. Availability of fuel from any source other than from the captive coal block of CESC, if required, may be challenging.

SUMMARY OF OUTSTANDING LITIGATIONS, CLAIMS AND REGULATORY ACTION

A. Total number of outstanding litigations against the company and amount involved

| NATURE OF LITIGATION | NO. OF CASES | AMOUNT INVOLVED (IN INR) |
|----------------------|--------------|--------------------------------|
| Civil proceedings | 1 | Amount cannot be ascertained – |
| Criminal proceedings | – | – |
| Tax matters | – | – |
| Labour | – | – |

B. Brief details of top 5 material outstanding litigations against the company and amount involved

| SL. NO. | PARTICULARS | LITIGATION FILED BY | CURRENT STATUS | AMOUNT INVOLVED (IN INR) |
|---------|--|--|--|------------------------------|
| 1. | Civil- Appeal before the Appellate Tribunal The present Appeal is preferred against the order dated 1st April,2015, passed by TNERC, by which operation of Control Period of Solar Power Tariff of 7.01 per unit was extended from 11.09.15 to 31.03.16 . Relief interalia as sought for in the instant matter by Energy Watchdog; i. setting aside the Order dated 1st April,2015 passed by the TNERC including all clearances issued and/ or EPA s signed pursuant to the above Order by TANGEDCO, & ii. alternatively, TNERC be directed to fix the reference revised tariff for the extended Control Period based on benchmark capital cost of CERC issued on 31st March, 2015. | Filed by Energy Watchdog - Energy Watchdog Vs Tamil Nadu Electricity Regulatory Commission&Ors. (Respondent) | Crescent Power Limited (as owner of 18 MW TamilNadu Solar Power Plant) being the respondent in the instant matter has filed its written objection (Reply) to the grounds as taken in the Appeal. Matter is fixed for hearing in August, 17 | Amount cannot be ascertained |

C. Regulatory Action, if any – disciplinary action taken by SEBI or stock exchanges against the Promoters/Group companies in last 5 financial years including outstanding action, if any –

NIL

D. Brief details of outstanding criminal proceedings against Promoters –

NIL

ANY OTHER IMPORTANT INFORMATION OF THECOMPANY – NIL

DECLARATION BY THE COMPANY

We hereby declare that all relevant provisions of the Companies Act, 2013 and the guidelines/regulations issued by the Government of India or the guidelines/regulations issued by SEBI, established under Section 3 of the Securities and Exchange Board of India Act, 1992 as the case may be, have been complied with and no statement made in this abridged prospectus is contrary to the provisions of the Companies Act, 2013, the Securities and Exchange Board of India Act, 1992 or rules made or guidelines or regulations issued there under, as the case may be.

Annexure -"ES 3" to Explanatory Statement

REPORT ADOPTED BY THE BOARD OF DIRECTORS OF CESC INFRASTRUCTURE LIMITED AT ITS MEETING HELD ON 22 MAY 2017 EXPLAINING THE EFFECT OF A COMPOSITE SCHEME OF ARRANGEMENT ON EQUITY SHAREHOLDERS, KEY MANAGERIAL PERSONNEL, PROMOTERS AND NON PROMOTER SHAREHOLDERS

1. BACKGROUND

1.1. The Board of Directors (**"Board"**) of CESC Infrastructure Limited (**"Transferor Company 1"**) at Its meeting held on 22 May 2017 approved a Composite Scheme of Arrangement amongst the following companies and their respective shareholders under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 (**'the Scheme'**) :-

- (1) CESC Infrastructure Limited (**"Transferor Company 1"**)
- (2) Spencer's Retail Limited (**"Transferor Company 2" / "Demerged Company 2"**)
- (3) Music World Retail Limited (**"Transferor Company 3"**)
- (4) Spen Liq Private Limited (**"Transferor Company 4"**)
- (5) New Rising Promoters Private Limited (**"Transferor Company 5"**)
- (6) CESC Limited (**"Demerged Company 1/ Transferee Company 1"**)
- (7) Haldia Energy Limited (**"Resulting Company 1"**)
- (8) RP-SG Retail Limited (**"Resulting Company 2"**)
- (9) RP-SG Business Process Services Limited (**"Resulting Company 3" / "Transferee Company 2"**)
- (10) Crescent Power Limited (**"Transferee Company 3"**)

1.2. Section 232(2)(c) of the Companies Act, 2013 ('the Act') requires the Directors to adopt a report explaining the effect of the arrangement on each class of shareholders, key managerial personnel (**"KMPs"**), promoters and non-promoter shareholders of the Transferor Company 1 laying out in particular the share entitlement ratio and specifying any special valuation difficulties and the same is required to be circulated as part of the notice of the meeting(s) to be held for the purpose of approving the Scheme.

1.3. This report of the Board is accordingly being made in pursuance to the requirements of Section 232(2)(c) of the Act.

1.4. The Scheme, inter alia, provides as follows :-

- (1) Amalgamate the Transferor Company 1 with the Demerged Company 1/Transferee Company 1;
- (2) Demerge the Generation Undertaking of the Demerged Company 1, as defined in the Scheme, to the Resulting Company 1;
- (3) Demerge the Retail Undertaking 1 of the Demerged Company 1 and Retail Undertaking 2 of the Transferor Company 2/Demerged Company 2, as defined in the Scheme, to the Resulting Company 2;
- (4) Demerge the IT Undertaking of the Demerged Company 1, as defined in the Scheme, to the Resulting Company 3/ Transferee Company 2;
- (5) Amalgamate the Transferor Company 2 and the Transferor Company 3 with the Transferee Company 1;
- (6) Amalgamate the Transferor Company 4 with the Transferee Company 2;
- (7) Amalgamate the Transferor Company 5 with the Transferee Company 3;

- (8) Reduce and cancel existing equity share capital of the Resulting Company 1 and reorganise reserves of the Resulting Company 1;
- (9) Reduce and cancel existing equity share capital of the Resulting Company 2;
- (10) Reduce and cancel existing equity share capital of the Resulting Company 3; and
- (11) Reduce and reorganise existing share capital of the Demerged Company 1/ Transferee Company 1, consequent to the demergers.

1.5. The following document was, inter alia, placed before the Board :

Draft Scheme duly initialled by the Company Secretary of the Transferor Company 1 for the purpose of identification;

2. NO ISSUE OF SHARES IN CONSIDERATION OF THE AMALGAMATION

2.1. The Transferor Company 1 is a wholly owned subsidiary of the Demerged Company 1/ Transferee Company 1. Accordingly, all shares in the Transferor Company 1 held by the Demerged Company 1/ Transferee Company 1 shall stand cancelled without further act or deed on the amalgamation coming into effect and in lieu of such shares of the Transferor Company 1, no new shares shall be allotted or payment in cash made whatsoever by the Transferee Company 1 to the shareholders of the Transferor Company 1.

2.2. Consequently no shares are to be issued in consideration of the amalgamation of the Transferor Company 1 with the Demerged Company 1/Transferee Company 1 . The question of valuation thus did not arise.

3. Effect of the Scheme on the Equity Shareholders of the Transferor Company 1

The Transferor Company 1 has issued only one class of shares, i.e. Equity Shares and all its shares are held by Promoters. As noted aforesaid, the Transferor Company 1 shall be amalgamated with the Demerged Company 1/ Transferee Company 1 and all shares of the Transferor Company 1 held by its shareholders shall stand cancelled without further act or deed on the amalgamation coming into effect and in lieu of such shares of the Transferor Company 1, no new shares shall be allotted or payment in cash made whatsoever by the Transferee Company 1.

4. Effect of the Scheme on the KMPs

The KMPs, if any, of the Transferor Company No.1 shall become employees of the Demerged Company 1 / Transferee Company 1 without any interruption in their service and on terms and conditions no less favourable than those on which they are engaged in the Transferor Company 1.

Further, none of the KMPs have any interest in the Scheme except to the extent of the equity shares held by them, if any, in the Transferor Company 1.

For and on behalf of the Board

Place : Kolkata
Date : 22nd May, 2017

R. Chowdhury
Director
DIN : 06601588

REPORT ADOPTED BY THE BOARD OF DIRECTORS OF SPENCER'S RETAIL LIMITED AT ITS MEETING HELD ON 22 MAY 2017 EXPLAINING THE EFFECT OF A COMPOSITE SCHEME OF ARRANGEMENT ON EQUITY SHAREHOLDERS, KEY MANAGERIAL PERSONNEL, PROMOTERS AND NON PROMOTER SHAREHOLDERS

1. BACKGROUND

1.1. The Board of Directors ("Board") of Spencer's Retail Limited ("Demerged Company 2/ Transferor Company 2") at its meeting held on 22 May 2017 approved a Scheme of Arrangement amongst the following companies and their respective shareholders under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 ('the Scheme') :-

- (1) CESC Infrastructure Limited ("Transferor Company 1")
- (2) Spencer's Retail Limited ("Transferor Company 2" / "Demerged Company 2")
- (3) Music World Retail Limited ("Transferor Company 3")
- (4) Spen Liq Private Limited ("Transferor Company 4")
- (5) New Rising Promoters Private Limited ("Transferor Company 5")
- (6) CESC Limited ("Demerged Company 1/ Transferee Company 1")
- (7) Haldia Energy Limited ("Resulting Company 1")
- (8) RP-SG Retail Limited ("Resulting Company 2")
- (9) RP-SG Business Process Services Limited ("Resulting Company 3" / "Transferee Company 2")
- (10) Crescent Power Limited ("Transferee Company 3")

1.2. Section 232(2)(c) of the Companies Act, 2013 ('the Act') requires the Directors to adopt a report explaining the effect of the arrangement on each class of shareholders, key managerial personnel ("KMPs"), promoters and non-promoter shareholders of the Demerged Company 1 / Transferee Company 1 laying out in particular the share entitlement ratio and specifying any special valuation difficulties and the same is required to be circulated as part of the notice of the meeting(s) to be held for the purpose of approving the Scheme.

1.3. This report of the Board is accordingly being made in pursuance to the requirements of Section 232(2)(c) of the Act.

1.4. The Scheme, inter alia, provides as follows :-

- (1) Amalgamate the Transferor Company 1 with the Demerged Company 1/Transferee Company 1;
- (2) Demerge the Generation Undertaking of the Demerged Company 1, as defined in the Scheme, to the Resulting Company 1;
- (3) Demerge the Retail Undertaking 1 of the Demerged Company 1 and Retail Undertaking 2 of the Transferor Company 2/Demerged Company 2, as defined in the Scheme, to the Resulting Company 2;
- (4) Demerge the IT Undertaking of the Demerged Company 1, as defined in the Scheme, to the Resulting Company 3/ Transferee Company 2;
- (5) Amalgamate the Transferor Company 2 and the Transferor Company 3 with the Transferee Company 1;
- (6) Amalgamate the Transferor Company 4 with the Transferee Company 2;
- (7) Amalgamate the Transferor Company 5 with the Transferee Company 3;

- (8) Reduce and cancel existing equity share capital of the Resulting Company 1 and reorganise reserves of the Resulting Company 1;
- (9) Reduce and cancel existing equity share capital of the Resulting Company 2;
- (10) Reduce and cancel existing equity share capital of the Resulting Company 3; and
- (11) Reduce and reorganise existing share capital of the Demerged Company 1/ Transferee Company 1, consequent to the demergers.

1.5. The following documents were, inter alia, placed before the Board:

1.5.1. Draft Composite Scheme of Arrangement;

1.5.2. Reports dated 18 May 2017 issued by Messrs. Walker Chandio & Co. LLP and BSR & Associates LLP, both independent Chartered Accountants (“**Valuers**”) on the ratio of shares to be allotted (“**Share Entitlement Ratio**”) by the Resulting Companies under the Scheme to the shareholders of the Demerged Companies;

1.5.3. Fairness opinion dated 18 May, 2017 of Messrs. ICICI Securities Limited, a Category I Merchant Banker, providing their fairness opinion on the Share Entitlement Ratio (“**Fairness Opinion**”); and

2. SHARE ENTITLEMENT RATIO REPORT / ISSUE OF SHARES ON DEMERGER

2.1. The said Valuers have recommended the following Share Entitlement Ratio for the demerger of Retail Undertaking 2 (as defined in the Scheme) of Demerged Company 2 / Transferor Company 2 to the Resulting Company 2:

“For all equity shares of Transferor Company 2 / Demerged Company 2 held by the Demerged Company 1 / Transferee Company 1, such Company shall be entitled to the allotment of 5,00,000 preference shares of INR 100 (Indian Rupees One hundred) each of the Resulting Company 2 on the terms stated in Schedule II to the Scheme.”

2.2. The aforesaid Share Entitlement Ratio has been confirmed in the Fairness Opinion.

2.3. No special valuation difficulties were reported.

3. NO ISSUE OF SHARES IN CONSIDERATION OF THE AMALGAMATION

Upon the aforesaid demerger being effective, the Demerged Company 2/ Transferor Company 2 will be amalgamated with the Demerged Company 1/ Transferee Company 1. The Demerged Company 2/ Transferor Company 2 is a wholly owned subsidiary of the Transferee Company 1.

Accordingly, all shares in the Demerged Company 2/ Transferor Company 2 held by the Demerged Company 1/ Transferee Company 1 shall stand cancelled without further act or deed on the amalgamation coming into effect and in lieu thereof no new shares shall be allotted or payment in cash made whatsoever by the Demerged Company 1/ Transferee Company 1.

4. Effect of the Scheme on the equity shareholders of the Demerged Company 2/ Transferor Company 2

4.1. The Demerged Company 2/ Transferor Company 2 has issued only one class of shares, i.e. Equity Shares. Further, entire shares of the Demerged Company 2/ Transferor Company 2 are held by Demerged Company 1 / Transferee Company 1 and so it has only one class of shareholders, viz promoter shareholder.

4.2. Pursuant to the Scheme, the promoter shareholder of the Demerged Company 2/ Transferor Company 2 would be entitled to the allotment of preference shares in the Resulting Company 2 in consideration of the demerger, as above. No other shares would be issued or allotted by the Demerged Company 1 / Transferee Company 1 in consideration of the amalgamation, as above.

5. Effect of the Scheme on the KMPs

KMPs of the Demerged Company 2/ Transferor Company 2 will either be engaged by the Resulting Company 2, or, if applicable, by the Demerged Company 1 / Transferee Company 1, in either case on terms or conditions not less favourable than those on which they are engaged by the Demerged Company 2 / Transferor Company 2 without any interruption in their service.

Further none of the KMPs have any interest in the Scheme except to the extent of the equity shares held by them, if any, in the Demerged Company 2/ Transferor Company 2. The effect of the Scheme on such interest is the same as in the case of other shareholders.

For and on behalf of the Board

Place : Kolkata
Date : 22nd May, 2017

S. Mitra
Director
DIN : 01277136

REPORT ADOPTED BY THE BOARD OF DIRECTORS OF MUSIC WORLD RETAIL LIMITED AT ITS MEETING HELD ON 22 MAY 2017 EXPLAINING THE EFFECT OF A COMPOSITE SCHEME OF ARRANGEMENT ON EQUITY SHAREHOLDERS, KEY MANAGERIAL PERSONNEL, PROMOTERS AND NON PROMOTER SHAREHOLDERS

1. BACKGROUND

- 1.1. The Board of Directors (“**Board**”) of Music World Retail Limited (“**Transferor Company 3**”) at its meeting held on 22 May 2017 approved the Composite Scheme of Arrangement amongst the following companies and their respective shareholders under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 (**‘the Scheme’**) :-
- (1) CESC Infrastructure Limited (“**Transferor Company 1**”)
 - (2) Spencer’s Retail Limited (“**Transferor Company 2**” / “**Demerged Company 2**”)
 - (3) Music World Retail Limited (“**Transferor Company 3**”)
 - (4) Spen Liq Private Limited (“**Transferor Company 4**”)
 - (5) New Rising Promoters Private Limited (“**Transferor Company 5**”)
 - (6) CESC Limited (“**Demerged Company 1/ Transferee Company 1**”)
 - (7) Haldia Energy Limited (“**Resulting Company 1**”)
 - (8) RP-SG Retail Limited (“**Resulting Company 2**”)
 - (9) RP-SG Business Process Services Limited (“**Resulting Company 3**” / “**Transferee Company 2**”)
 - (10) Crescent Power Limited (“**Transferee Company 3**”)
- 1.2. Section 232(2)(c) of the Companies Act, 2013 (**‘the Act’**) requires the Directors to adopt a report explaining the effect of the arrangement on each class of shareholders, key managerial personnel (“**KMPs**”), promoters and non-promoter shareholders of the Transferor Company 3 laying out in particular the share entitlement ratio and specifying any special valuation difficulties and the same is required to be circulated as part of the notice of the meeting(s) to be held for the purpose of approving the Scheme.
- 1.3. This report of the Board is accordingly being made in pursuance to the requirements of Section 232(2)(c) of the Act.
- 1.4. The Scheme, inter alia, provides as follows :-
- (1) Amalgamate the Transferor Company 1 with the Demerged Company 1/Transferee Company 1;
 - (2) Demerge the Generation Undertaking of the Demerged Company 1, as defined in the Scheme, to the Resulting Company 1;
 - (3) Demerge the Retail Undertaking 1 of the Demerged Company 1 and Retail Undertaking 2 of the Transferor Company 2/Demerged Company 2, as defined in the Scheme, to the Resulting Company 2;
 - (4) Demerge the IT Undertaking of the Demerged Company 1, as defined in the Scheme, to the Resulting Company 3/ Transferee Company 2;
 - (5) Amalgamate the Transferor Company 2 and the Transferor Company 3 with the Transferee Company 1;
 - (6) Amalgamate the Transferor Company 4 with the Transferee Company 2;
 - (7) Amalgamate the Transferor Company 5 with the Transferee Company 3;
 - (8) Reduce and cancel existing equity share capital of the Resulting Company 1 and reorganise reserves of the Resulting Company 1;

- (9) Reduce and cancel existing equity share capital of the Resulting Company 2;
- (10) Reduce and cancel existing equity share capital of the Resulting Company 3; and
- (11) Reduce and reorganise existing share capital of the Demerged Company 1/ Transferee Company 1, consequent to the demergers.
- 1.5. The following document was, inter alia, placed before the Board:
Draft Composite Scheme duly initialled by the Director of the Transferor Company 3 for the purpose of identification;
- 2. NO ISSUE OF SHARES IN CONSIDERATION OF THE AMALGAMATION**
- 2.1. Transferor Company 3 is a wholly owned subsidiary of the Demerged Company 1/ Transferee Company 1. Accordingly, all shares in the Transferor Company 3 held by the Demerged Company 1/ Transferee Company 1 shall stand cancelled without further act or deed on the amalgamation coming into effect and in lieu of such shares of the Transferor Company 3, no new shares shall be allotted or payment in cash required to be made to the shareholders of the Transferor Company 3.
- 2.2. Consequently no shares are to be issued in consideration of the amalgamation of the Transferor Company 3 with the Demerged Company 1/Transferee Company 1. The question of valuation difficulties thus did not arise.
- 3. Effect of the Scheme on the Equity Shareholders of the Transferor Company 3**
- The Transferor Company 3 has issued only one class of shares, i.e. Equity Shares all held by the Promoters. As noted aforesaid, the Transferor Company 3 shall be amalgamated with the Demerged Company 1/ Transferee Company 1 and all shares of the Transferor Company 3 held by its shareholders shall stand cancelled without further act or deed on the amalgamation coming into effect.
- 4. Effect of the Scheme on the KMPs**
- The KMPs, if any, of the Transferor Company No.3 shall become employees of the Demerged Company 1 / Transferee Company 1 without any interruption in their service and on terms and conditions no less favourable than those on which they are engaged by the Transferor Company 3.

For and on behalf of the Board

Place : Kolkata
Date : 22nd May, 2017

S. K. Sangneria
Director
DIN : 03568648

REPORT ADOPTED BY THE BOARD OF DIRECTORS OF SPEN LIQ PRIVATE LIMITED AT ITS MEETING HELD ON 22 MAY 2017 EXPLAINING THE EFFECT OF A COMPOSITE SCHEME OF ARRANGEMENT ON EQUITY SHAREHOLDERS, KEY MANAGERIAL PERSONNEL, PROMOTERS AND NON PROMOTER SHAREHOLDERS

1. BACKGROUND

- 1.1. The Board of Directors (“**Board**”) of Spen Liq Private Limited (“**Transferor Company 4**”) at its meeting held on 22 May 2017 approved the Composite Scheme of Arrangement amongst the following companies and their respective shareholders under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 (**‘the Scheme’**) :-
- (1) CESC Infrastructure Limited (“**Transferor Company 1**”)
 - (2) Spencer’s Retail Limited (“**Transferor Company 2**” / “**Demerged Company 2**”)
 - (3) Music World Retail Limited (“**Transferor Company 3**”)
 - (4) Spen Liq Private Limited (“**Transferor Company 4**”)
 - (5) New Rising Promoters Private Limited (“**Transferor Company 5**”)
 - (6) CESC Limited (“**Demerged Company 1/ Transferee Company 1**”)
 - (7) Haldia Energy Limited (“**Resulting Company 1**”)
 - (8) RP-SG Retail Limited (“**Resulting Company 2**”)
 - (9) RP-SG Business Process Services Limited (“**Resulting Company 3**” / “**Transferee Company 2**”)
 - (10) Crescent Power Limited (“**Transferee Company 3**”)
- 1.2. Section 232(2)(c) of the Companies Act, 2013 (**‘the Act’**) requires the Directors to adopt a report explaining the effect of the arrangement on each class of shareholders, key managerial personnel (“**KMPs**”), promoters and non-promoter shareholders of the Transferor Company 4 laying out in particular the share entitlement ratio and specifying any special valuation difficulties and the same is required to be circulated as part of the notice of the meeting(s) to be held for the purpose of approving the Scheme.
- 1.3. This report of the Board is accordingly being made in pursuance to the requirements of Section 232(2)(c) of the Act.
- 1.4. The Scheme, inter alia, provides as follows :-
- (1) Amalgamate the Transferor Company 1 with the Demerged Company 1/Transferee Company 1;
 - (2) Demerge the Generation Undertaking of the Demerged Company 1, as defined in the Scheme, to the Resulting Company 1;
 - (3) Demerge the Retail Undertaking 1 of the Demerged Company 1 and Retail Undertaking 2 of the Transferor Company 2/Demerged Company 2, as defined in the Scheme, to the Resulting Company 2;
 - (4) Demerge the IT Undertaking of the Demerged Company 1, as defined in the Scheme, to the Resulting Company 3/ Transferee Company 2;
 - (5) Amalgamate the Transferor Company 2 and the Transferor Company 3 with the Transferee Company 1;
 - (6) Amalgamate the Transferor Company 4 with the Transferee Company 2;
 - (7) Amalgamate the Transferor Company 5 with the Transferee Company 3;
 - (8) Reduce and cancel existing equity share capital of the Resulting Company 1 and reorganise reserves of the Resulting Company 1;

- (9) Reduce and cancel existing equity share capital of the Resulting Company 2;
- (10) Reduce and cancel existing equity share capital of the Resulting Company 3; and
- (11) Reduce and reorganise existing share capital of the Demerged Company 1/ Transferee Company 1, consequent to the demergers.

1.5. The following document was, inter alia, placed before the Board:

Draft Composite Scheme duly initialled by the Company Secretary of Transferor Company 4 for the purpose of identification;

2. NO ISSUE OF SHARES IN CONSIDERATION OF THE AMALGAMATION

2.1. The Transferor Company 4 proposed to be amalgamated with Transferee Company 2, is a wholly owned subsidiary of the Demerged Company 1/ Transferee Company 1. All shares in the Transferor Company 4 held by the Demerged Company 1/ Transferee Company 1 shall stand cancelled without further act or deed on the amalgamation coming into effect and in lieu of such shares of the Transferor Company 4, no new shares shall be allotted or payment in cash required to be made to the shareholders of the Transferor Company 4.

2.2. Consequently no shares are to be issued in consideration of the amalgamation of the Transferor Company 4 with the Demerged Company 1/Transferee Company 1. The question of valuation difficulties thus did not arise.

3. Effect of the Scheme on the Equity Shareholders of the Transferor Company 4

The Transferor Company 4 has issued only one class of shares, i.e. Equity Shares all held by the Promoters. As noted aforesaid, the Transferor Company 4 shall be amalgamated with the Demerged Company 1/ Transferee Company 1 and all shares of the Transferor Company 4 held by its shareholders shall stand cancelled without further act or deed on the amalgamation coming into effect and in lieu of such shares of the Transferor Company 4, no new shares shall be allotted or payment in cash required to be made whatsoever by the Transferee Company 1.

4. Effect of the Scheme on the KMPs

The KMPs, if any, of the Transferor Company No.4 shall become employees of the Transferee Company 2 without any interruption in their service and on terms and conditions no less favourable than those on which they are engaged by the Transferor Company 4.

For and on behalf of the Board

Place : Kolkata
Date : 22nd May, 2017

H. Toshniwal
Director
DIN : 00060722

REPORT ADOPTED BY THE BOARD OF DIRECTORS OF NEW RISING PROMOTERS PRIVATE LIMITED AT ITS MEETING HELD ON 22 MAY 2017 EXPLAINING THE EFFECT OF A COMPOSITE SCHEME OF ARRANGEMENT ON EQUITY SHAREHOLDERS, KEY MANAGERIAL PERSONNEL, PROMOTERS AND NON PROMOTER SHAREHOLDERS

1. BACKGROUND

- 1.1. The Board of Directors (**“Board”**) of New Rising Promoters Private Limited (**“Transferor Company 5”**) at its meeting held on 22 May 2017 approved the Composite Scheme of Arrangement amongst the following companies and their respective shareholders under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 (**‘the Scheme’**) :-
- (1) CESC Infrastructure Limited (**“Transferor Company 1”**)
 - (2) Spencer’s Retail Limited (**“Transferor Company 2” / “Demerged Company 2”**)
 - (3) Music World Retail Limited (**“Transferor Company 3”**)
 - (4) Spen Liq Private Limited (**“Transferor Company 4”**)
 - (5) New Rising Promoters Private Limited (**“Transferor Company 5”**)
 - (6) CESC Limited (**“Demerged Company 1/ Transferee Company 1”**)
 - (7) Haldia Energy Limited (**“Resulting Company 1”**)
 - (8) RP-SG Retail Limited (**“Resulting Company 2”**)
 - (9) RP-SG Business Process Services Limited (**“Resulting Company 3” / “Transferee Company 2”**)
 - (10) Crescent Power Limited (**“Transferee Company 3”**)
- 1.2. Section 232(2)(c) of the Companies Act, 2013 (**‘the Act’**) requires the Directors to adopt a report explaining the effect of the arrangement on each class of shareholders, key managerial personnel (**“KMPs”**), promoters and non-promoter shareholders of the Transferor Company 5 laying out in particular the share entitlement ratio and specifying any special valuation difficulties and the same is required to be circulated as part of the notice of the meeting(s) to be held for the purpose of approving the Scheme.
- 1.3. This report of the Board is accordingly being made in pursuance to the requirements of Section 232(2)(c) of the Act.
- 1.4. The Scheme, inter alia, provides as follows :-
- (1) Amalgamate the Transferor Company 1 with the Demerged Company 1/Transferee Company 1;
 - (2) Demerge the Generation Undertaking of the Demerged Company 1, as defined in the Scheme, to the Resulting Company 1;
 - (3) Demerge the Retail Undertaking 1 of the Demerged Company 1 and Retail Undertaking 2 of the Transferor Company 2/Demerged Company 2, as defined in the Scheme, to the Resulting Company 2;
 - (4) Demerge the IT Undertaking of the Demerged Company 1, as defined in the Scheme, to the Resulting Company 3/ Transferee Company 2;
 - (5) Amalgamate the Transferor Company 2 and the Transferor Company 3 with the Transferee Company 1;
 - (6) Amalgamate the Transferor Company 4 with the Transferee Company 2;
 - (7) Amalgamate the Transferor Company 5 with the Transferee Company 3;
 - (8) Reduce and cancel existing equity share capital of the Resulting Company 1 and reorganise reserves of the Resulting Company 1;

- (9) Reduce and cancel existing equity share capital of the Resulting Company 2;
- (10) Reduce and cancel existing equity share capital of the Resulting Company 3; and
- (11) Reduce and reorganise existing share capital of the Demerged Company 1/ Transferee Company 1, consequent to the demergers.

1.5. The following document was, inter alia, placed before the Board:

Draft Composite Scheme duly initialled by the Director of the Transferor Company 5 for the purpose of identification;

2. NO ISSUE OF SHARES IN CONSIDERATION OF THE AMALGAMATION

2.1. The Transferor Company 5 proposed to be amalgamated with Transferee Company 3 is a wholly owned subsidiary of the Transferee Company 3. All shares in the Transferor Company 5 held by Transferee Company 3 shall stand cancelled without further act or deed on the amalgamation coming into effect and in lieu of such shares of the Transferor Company 5, no new shares shall be allotted or payment in cash required to be made whatsoever by the Transferee Company 3 to the shareholders of the Transferor Company 5.

2.2. Consequently no shares are to be issued in consideration of the amalgamation of the Transferor Company 5 with the Transferee Company 3. The question of valuation difficulties thus did not arise.

3. Effect of the Scheme on the Equity Shareholders of the Transferor Company 5

The Transferor Company 5 has issued only one class of shares, i.e. Equity Shares all held by the Promoters. As noted aforesaid, the Transferor Company 5 shall be amalgamated with the Transferee Company 3 and all shares of the Transferor Company 5 held by its shareholders shall stand cancelled without further act or deed on the amalgamation coming into effect and in lieu of such shares of the Transferor Company 5, no new shares shall be allotted or payment in cash required to be made whatsoever by the Transferee Company 3.

4. Effect of the Scheme on the KMPs

The KMPs, if any, of the Transferor Company No. 5 shall become employees of the Transferee Company 3 without any interruption in their service and on terms and conditions no less favourable than those on which they are engaged by the Transferor Company 5.

For and on behalf of the Board

Place : Kolkata
Date : 22nd May, 2017

S. Talukdar
Director
DIN : 01794978

REPORT ADOPTED BY THE BOARD OF DIRECTORS OF CESC LIMITED AT ITS MEETING HELD ON 18 MAY 2017 EXPLAINING THE EFFECT OF A COMPOSITE SCHEME OF ARRANGEMENT ON EQUITY SHAREHOLDERS, KEY MANAGERIAL PERSONNEL, PROMOTERS AND NON PROMOTER SHAREHOLDERS

1. BACKGROUND

- 1.1. The Board of Directors (“**Board**”) of CESC Limited (“**Demerged Company 1/ Transferee Company 1**”) at its meeting held on 18 May 2017 approved a Composite Scheme of Arrangement between the following companies and their respective shareholders under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 (**‘the Scheme’**) :-
- (1) CESC Infrastructure Limited (“**Transferor Company 1**”)
 - (2) Spencer’s Retail Limited (“**Transferor Company 2**” / “**Demerged Company 2**”)
 - (3) Music World Retail Limited (“**Transferor Company 3**”)
 - (4) Spen Liq Private Limited (“**Transferor Company 4**”)
 - (5) New Rising Promoters Private Limited (“**Transferor Company 5**”)
 - (6) CESC Limited (“**Demerged Company 1/ Transferee Company 1**”)
 - (7) Haldia Energy Limited (“**Resulting Company 1**”)
 - (8) RP-SG Retail Limited (“**Resulting Company 2**”)
 - (9) RP-SG Business Process Services Limited (“**Resulting Company 3**” / “**Transferee Company 2**”)
 - (10) Crescent Power Limited (“**Transferee Company 3**”)
- 1.2. Section 232(2)(c) of the Companies Act, 2013 (**‘the Act’**) requires the Directors to adopt a report explaining the effect of the arrangement on each class of shareholders, key managerial personnel (“**KMPs**”), promoters and non-promoter shareholders of the Demerged Company 1 / Transferee Company 1 laying out in particular the share entitlement ratio and specifying any special valuation difficulties and the same is required to be circulated as part of the notice of the meeting(s) to be held for the purpose of approving the Scheme.
- 1.3. This report of the Board is accordingly being made in pursuance to the requirements of Section 232(2)(c) of the Act.
- 1.4. The Scheme, inter alia, provides as follows:-
- (1) Amalgamate the Transferor Company 1 with the Demerged Company 1/Transferee Company 1;
 - (2) Demerge the Generation Undertaking of the Demerged Company 1, as defined in the Scheme, to the Resulting Company 1;
 - (3) Demerge the Retail Undertaking 1 of the Demerged Company 1 and Retail Undertaking 2 of the Transferor Company 2/Demerged Company 2, as defined in the Scheme, to the Resulting Company 2;
 - (4) Demerge the IT Undertaking of the Demerged Company 1, as defined in the Scheme, to the Resulting Company 3/ Transferee Company 2;
 - (5) Amalgamate the Transferor Company 2 and the Transferor Company 3 with the Transferee Company 1;
 - (6) Amalgamate the Transferor Company 4 with the Transferee Company 2;
 - (7) Amalgamate the Transferor Company 5 with the Transferee Company 3;
 - (8) Reduce and cancel existing equity share capital of the Resulting Company 1 and reorganise reserves of the Resulting Company 1;

- (9) Reduce and cancel existing equity share capital of the Resulting Company 2;
 - (10) Reduce and cancel existing equity share capital of the Resulting Company 3; and
 - (11) Reduce and reorganise existing share capital of the Demerged Company 1/ Transferee Company 1, , consequent to the demergers.
- 1.5. The following documents were, inter alia, placed before the Board:
- 1.5.1. Draft Composite Scheme duly initialled by the Company Secretary of the Demerged Company 1 / Transferee Company 1 for the purpose of identification;
 - 1.5.2. Reports dated 18 May 2017 issued by Messrs. Walker Chandiok & Co LLP and BSR & Associates LLP, both independent Chartered Accountants (“**Valuers**”) on the ratio of shares to be allotted (“**Share Entitlement Ratio**”) by the Resulting Companies under the Scheme to the shareholders of the Demerged Companies ;
 - 1.5.3. Fairness opinion dated 18 May, 2017 of Messrs. ICICI Securities Limited, a Category - I Merchant Banker, providing their fairness opinion on the Share Entitlement Ratio (“**Fairness Opinion**”); and
 - 1.5.4. Certificate dated 18 May, 2017 issued by Messrs. Lovelock & Lewes, Chartered Accountants, then Statutory Auditors of the Demerged Company 1 / Transferee Company 1 on the accounting treatment laid down in the Scheme.
 - 1.5.5. Report of the Audit Committee of the Board dated 18 May 2017.

2. **SHARE ENTITLEMENT RATIO REPORT / ISSUE OF SHARES ON DEMERGERS**

- 2.1. The said Valuers have recommended the following Share Entitlement Ratio for the issue of shares in terms of the Scheme:

For the demerger of Generation Undertaking (as defined in the Scheme) of the Demerged Company 1 / Transferee Company 1:

For every 10 fully paid up equity shares of the Demerged Company 1 / Transferee Company 1 held by a shareholder on the record date to be fixed for the purpose, such shareholder shall be entitled to the allotment of 5 (five) fully paid up equity shares of INR 10 (Indian Rupees Ten) each of the Resulting Company 1.

For the demerger of Retail Undertaking 1 (as defined in the Scheme) of the Demerged Company 1 / Transferee Company 1:

For every 10 fully paid up equity shares of the Demerged Company 1 / Transferee Company 1 held by a shareholder on the record date to be fixed for the purpose, such shareholder shall be entitled to the allotment of 6 (six) fully paid up equity shares of INR 5 (Indian Rupees Five) each of the Resulting Company 2.

For the demerger of IT Undertaking (as defined in the Scheme) of the Demerged Company 1 / Transferee Company 1:

For every 10 fully paid up equity shares of the Demerged Company 1 / Transferee Company 1 held by a shareholder on the record date to be fixed for the purpose, such shareholder shall be entitled to the allotment of 2 (two) fully paid up equity shares of INR 10 (Indian Rupees Ten) each of the Resulting Company 3.

For the demerger of Retail Undertaking 2 (as defined in the Scheme) of Transferor Company 2” / “Demerged Company 2:

For all equity shares of Transferor Company 2” / “Demerged Company 2 held by the Demerged Company 1 / Transferee Company 1, such Company shall be entitled to the allotment of 5,00,000 preference shares of INR 100 (Indian Rupees One hundred) each of the Resulting Company 2 on the terms stated in Schedule 2 to the Scheme.

- 2.2. The aforesaid Share Entitlement Ratio has been confirmed in the Fairness Opinion.
- 2.3. In case the shareholding of any shareholder of the Demerged Company 1 / Transferee Company 1 is such that such shareholder becomes entitled to a fraction of an equity share in any Resulting Company, as aforesaid, such Resulting Company shall not issue fractional share certificate to such shareholder but shall consolidate such fractions and round up the aggregate of such fractions to the next whole number and issue and allot the consolidated shares directly to a trustee nominated by the Board of such Resulting Company in that behalf, who shall sell such shares in the market at such price or prices and on such time or times as the trustee may in its sole discretion decide and on such sale, shall pay such Resulting Company, the net sale proceeds (after deduction of applicable taxes and other expenses incurred), whereupon such Resulting Company shall, subject to withholding tax, if any, distribute such sale proceeds to the concerned shareholders of the Demerged Company 1 / Transferee Company 1 in proportion to their respective fractional entitlements.
- 2.4. The equity / preference shares of Resulting Companies, as the case may be, to be issued and allotted as above shall rank *pari passu* in all respects with the existing equity shares and preference shares (if any) of the Resulting Companies, as the case may be, after the Effective Date including with respect to dividend, bonus, right shares, voting rights and other corporate benefits attached thereto. The Resulting Companies shall seek listing of the equity shares allotted by them on the Stock Exchanges in terms of and in compliance of the SEBI Circular and other applicable provisions as may be applicable.
- 2.5. No special valuation difficulties were reported.

3. NO ISSUE OF SHARES IN CONSIDERATION OF THE AMALGAMATIONS

The Transferor Company 1 and the Transferor Company 2 are wholly owned subsidiaries of the Transferee Company 1. The Transferor Company No.3 which is presently a wholly owned subsidiary of the Transferor Company 2 will also become a wholly owned subsidiary of the Transferee Company 1 consequent to amalgamation of the Transferor Company 2 with the Transferee Company 1 in terms of the Scheme. The Transferor Company No.4 which is presently a wholly owned subsidiary of the Transferee Company 1 will become a wholly owned subsidiary of the Transferee Company No.2 consequent to demerger of the IT Undertaking of the Transferee Company 1 to the Transferee Company 2. The Transferor Company 5 is a wholly owned subsidiary of the Transferee Company 3.

Accordingly, all shares in the respective Transferor Companies held by their shareholders shall stand cancelled without further act or deed on the amalgamations coming into effect and in lieu of such shares of the Transferor Companies no new shares shall be allotted or payment in cash made whatsoever by the respective Transferee Companies to the shareholders of the respective Transferor Companies.

4. REDUCTION AND REORGANISATION OF SHARE CAPITAL

4.1. Resulting Companies

With effect from the Effective Date and upon allotment of the new shares by the Resulting Companies, as aforesaid, the paid up equity share capital of the Resulting Companies as existing prior to allotment of such new shares, shall stand cancelled, extinguished and annulled on and from the Effective Date.

4.2. Demerged Company 1 / Transferee Company 1

The Share Capital of the Demerged Company 1/ Transferee Company 1 shall be reduced and reorganised as under :

- 4.2.1 Upon the Scheme coming into effect, the shares forfeited by the Demerged Company 1 / Transferee Company 1 being, 62,99,972 equity shares of INR 10 each shall be cancelled under the Scheme and the amount of INR 65,56,021 collected by the Demerged Company 1 / Transferee Company 1 on such forfeited equity shares shall, without any act or deed, be transferred to its capital reserve and consequently, the issued, subscribed and paid-up equity share capital of the Demerged Company 1 / Transferee Company 1 shall stand, without any act or deed, reduced to such extent.

- 4.2.2 With effect from the Effective Date and on such Record Date as may be decided by the Demerged Company 1, the issued, subscribed and paid up equity share capital of the Demerged Company 1 shall stand reduced, by reducing the face value of the equity shares, from the present sum of INR 1,32,55,70,430 divided into 13,25,57,043 equity shares of INR 10 each fully paid (for clarity this does not include equity share capital which has been forfeited) to INR 66,27,85,215 divided into 13,25,57,043 equity shares of INR 5 each fully paid.
- 4.2.3 Simultaneously, 2 (two) equity shares of INR 5 each (reduced as above), shall be consolidated into 1 (one) fully paid up equity share of INR 10 each. Due to the reduction in capital of the Demerged Company 1 and the aforesaid consolidation, if a shareholder becomes entitled to a fraction of an equity share of the Demerged Company 1, the Demerged Company 1 shall not issue fractional share certificates to such member/ beneficial owner but shall consolidate such fractions and round up the aggregate of such fractions to the next whole number and issue consolidated equity shares to a trustee nominated by the Demerged Company 1 in that behalf, who shall sell such shares and distribute the net sale proceeds (after deduction of the expenses incurred) to the shareholders/ beneficial owners respectively entitled to the same in proportion to their fractional entitlement.
- 4.2.4 Capital Reserve in the Books of the Demerged Company 1 shall be increased by the aggregate of INR 5 multiplied by the equity shares held by the members of the Demerged Company 1.

5. Effect of the Scheme on the equity shareholders (promoter and non-promoter) of the Demerged Company 1 / Transferee Company 1

- 5.1. The Demerged Company 1 / Transferee Company 1 has issued only one class of shares, i.e. Equity Shares. Both the promoter and non-promoter shareholders of the Demerged Company 1 / Transferee Company 1 holding such Equity Shares will be entitled to the allotment of fully paid equity shares in the Resulting Companies. Their existing shareholdings in the Demerged Company 1 / Transferee Company 1 shall be reduced and then consolidated in the same ratio and manner as set out above.
- 5.2 Pursuant to the Scheme, each shareholder of the Demerged Company 1 / Transferee Company 1 would accordingly be entitled to the allotment of equity shares in the Resulting Companies in proportion to their shareholding in the Demerged Company 1 / Transferee Company 1 as above. Thus the extent of interest of each shareholder of the Demerged Company 1 / Transferee Company 1, whether in the promoter or non-promoter category, in the Demerged Company 1 / Transferee Company 1 and in the Resulting Companies would virtually be the same as before.

6. Effect of the Scheme on the KMPs

The Resulting Companies, if applicable, will engage in the respective Demerged Undertakings, the KMPs concerned of the Demerged Company 1 / Transferee Company 1 without any interruption in their service and on terms and conditions not less favourable than those on which they are engaged by the Demerged Company 1 / Transferee Company 1.

Further none of the KMPs have any interest in the Scheme except to the extent of the equity shares held by them, if any in the Demerged Company 1 / Transferee Company 1. The effect of the Scheme on such interest is the same as in the case of other shareholders.

For and on behalf of the Board

Place : Kolkata
Date : 18th May, 2017

A. Basu
Managing Director
DIN : 06593527

REPORT ADOPTED BY THE BOARD OF DIRECTORS OF HALDIA ENERGY LIMITED AT ITS MEETING HELD ON 22 MAY 2017 EXPLAINING THE EFFECT OF A COMPOSITE SCHEME OF ARRANGEMENT ON EQUITY SHAREHOLDERS, KEY MANAGERIAL PERSONNEL, PROMOTERS AND NON PROMOTER SHAREHOLDERS

1. BACKGROUND

- 1.1. The Board of Directors (“**Board**”) of Haldia Energy Limited (“**Resulting Company 1**”) at its meeting held on 22 May 2017 approved a Composite Scheme of Arrangement amongst the following companies and their respective shareholders under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 (**‘the Scheme’**) :-
- (1) CESC Infrastructure Limited (“**Transferor Company 1**”)
 - (2) Spencer’s Retail Limited (“**Transferor Company 2**” / “**Demerged Company 2**”)
 - (3) Music World Retail Limited (“**Transferor Company 3**”)
 - (4) SpenLiq Private Limited (“**Transferor Company 4**”)
 - (5) New Rising Promoters Private Limited (“**Transferor Company 5**”)
 - (6) CESC Limited (“**Demerged Company 1/ Transferee Company 1**”)
 - (7) Haldia Energy Limited (“**Resulting Company 1**”)
 - (8) RP-SG Retail Limited (“**Resulting Company 2**”)
 - (9) RP-SG Business Process Services Limited (“**Resulting Company 3**” / “**Transferee Company 2**”)
 - (10) Crescent Power Limited (“**Transferee Company 3**”)
- 1.2. Section 232(2)(c) of the Companies Act, 2013 (**‘the Act’**) requires the Directors to adopt a report explaining the effect of the arrangement on each class of shareholders, key managerial personnel (“**KMPs**”), promoters and non-promoter shareholders of the Resulting Company 1 laying out in particular the share entitlement ratio and specifying any special valuation difficulties and the same is required to be circulated as part of the notice of the meeting(s) to be held for the purpose of approving the Scheme.
- 1.3. This report of the Board is accordingly being made in pursuance to the requirements of Section 232(2)(c) of the Act.
- 1.4. The Scheme inter alia, provides as follows :
- (1) Amalgamate the Transferor Company 1 with the Demerged Company 1/Transferee Company 1;
 - (2) Demerge the Generation Undertaking of the Demerged Company 1, as defined in the Scheme, to the Resulting Company 1;
 - (3) Demerge the Retail Undertaking 1 of the Demerged Company 1 and Retail Undertaking 2 of the Transferor Company 2/Demerged Company 2, as defined in the Scheme, to the Resulting Company 2;
 - (4) Demerge the IT Undertaking of the Demerged Company 1, as defined in the Scheme, to the Resulting Company 3/ Transferee Company 2;
 - (5) Amalgamate the Transferor Company 2 and the Transferor Company 3 with the Transferee Company 1;
 - (6) Amalgamate the Transferor Company 4 with the Transferee Company 2;
 - (7) Amalgamate the Transferor Company 5 with the Transferee Company 3;
 - (8) Reduce and cancel existing equity share capital of the Resulting Company 1 and reorganise reserves of the Resulting Company 1;

- (9) Reduce and cancel existing equity share capital of the Resulting Company 2;
- (10) Reduce and cancel existing equity share capital of the Resulting Company 3; and
- (11) Reduce and reorganise existing share capital of the Demerged Company 1/ Transferee Company 1, consequent to the demergers.

1.5 The following documents were, inter alia, placed before the Board:

- 1.5.1. Draft Composite Scheme duly initialled by the Company Secretary of the Resulting Company 1 for the purpose of identification;
- 1.5.2. Reports dated 18 May 2017 issued by Messrs. Walker Chandiook & Co. LLP and BSR & Associates LLP, both independent Chartered Accountants (“**Valuers**”) on the ratio of shares to be allotted (“**Share Entitlement Ratio**”) by the Resulting Companies under the Scheme to the shareholders of the Demerged Companies;
- 1.5.3. Fairness opinion dated 18 May, 2017 of Messrs. ICICI Securities Limited, a Category - I Merchant Banker, providing their fairness opinion on the Share Entitlement Ratio (“**Fairness Opinion**”);

2. **SHARE ENTITLEMENT RATIO REPORT / ISSUE OF SHARES ON DEMERGERS**

2.1. The said Valuers have recommended the following Share Entitlement Ratio for the issue of shares in terms of the Scheme :

For the demerger of Generation Undertaking (as defined in the Scheme) of the Demerged Company 1 / Transferee Company 1:

5 fully paid up equity shares of INR 10 (Indian Rupees Ten) each of the Resulting Company 1 (“Generation Undertaking New Equity Shares”) for every 10 equity shares of the Demerged Company 1 / Transferee Company 1 held by such shareholder whose name is recorded in the register of members and records of the depository as members of the Demerged Company 1/ Transferee Company 1, as on the record date to be fixed for the purpose.

- 2.2. In case the shareholding of any shareholder of the Demerged Company 1 / Transferee Company 1 is such that such shareholder becomes entitled to a fraction of an equity share in any Resulting Company, as aforesaid, such Resulting Company shall not issue fractional share certificate to such shareholder but shall consolidate such fractions and round up the aggregate of such fractions to the next whole number and issue and allot the consolidated shares directly to a trustee nominated by the Board of such Resulting Company in that behalf, who shall sell such shares in the market at such price or prices and on such time or times as the trustee may in its sole discretion decide and on such sale, shall pay such Resulting Company, the net sale proceeds (after deduction of applicable taxes and other expenses incurred), whereupon such Resulting Company shall, subject to withholding tax, if any, distribute such sale proceeds to the concerned shareholders of the Demerged Company 1 / Transferee Company 1 in proportion to their respective fractional entitlements.
- 2.3. The equity / preference shares of Resulting Company 1, as the case may be, to be issued and allotted as above shall rank *pari passu* in all respects with the existing equity shares and preference shares (if any) of the Resulting Company 1, as the case may be, after the Effective Date including with respect to dividend, bonus, right shares, voting rights and other corporate benefits attached thereto. The Resulting Company 1 shall seek listing of the equity shares allotted by it on the Stock Exchanges in terms of and in compliance of the SEBI Circular and other applicable provisions as may be applicable.
- 2.4. No special valuation difficulties were reported.

3. **REDUCTION OF EXISTING SHARE CAPITAL**

3.1 **Resulting Company 1**

With effect from the Effective Date and upon allotment of the new shares by the Resulting Company 1, as aforesaid, the paid up equity share capital of the Resulting Company 1 as existing prior to allotment of such

new shares, shall stand cancelled, extinguished and annulled on and from the Effective Date.

4. Effect of the Scheme on the equity shareholders of the Resulting Company 1 of the Demerged Company 1/ Transferee Company 1

- 4.1. The Resulting Company 1 has issued only one class of shares, i.e. Equity Shares all held by the Promoter Shareholders. The existing paid up equity share capital of the Resulting Company 1 shall stand cancelled, extinguished and annulled on new shares being issued to the shareholders of the Demerged Company 1 / Transferee Company 1, as stated above. Accordingly, the existing shareholders of the Resulting Company 1 shall then cease to be shareholders of the Resulting Company 1.
- 4.2. Pursuant to the Scheme, each shareholder of the Demerged Company 1 / Transferee Company 1 would be entitled to the allotment of equity shares in the Resulting Company 1 in proportion to their shareholding in the Demerged Company 1 / Transferee Company 1 as above.

5. Effect of the Scheme on the KMPs

The Scheme will have no effect on the existing KMPs of the Resulting Company 1. The KMPs concerned of the Resulting Company 1 will remain engaged in the Resulting Company 1 without any interruption in their service and on terms and conditions no less favourable than those on which they are engaged by the Resulting Company 1.

For and on behalf of the Board

Place : Kolkata
Date : 22nd May, 2017

R. Chowdhury
Managing Director
DIN : 06601588

REPORT ADOPTED BY THE BOARD OF DIRECTORS OF RP-SG RETAIL LIMITED AT ITS MEETING HELD ON 22 MAY 2017 EXPLAINING THE EFFECT OF A COMPOSITE SCHEME OF ARRANGEMENT ON EQUITY SHAREHOLDERS, KEY MANAGERIAL PERSONNEL, PROMOTERS AND NON PROMOTER SHAREHOLDERS

1. BACKGROUND

- 1.1. The Board of Directors (“**Board**”) of RP-SG Retail Limited (“**Resulting Company 2**”) at its meeting held on 22 May 2017 approved a Composite Scheme of Arrangement amongst the following companies and their respective shareholders under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 (**‘the Scheme’**) :-
- (1) CESC Infrastructure Limited (“**Transferor Company 1**”)
 - (2) Spencer’s Retail Limited (“**Transferor Company 2**” / “**Demerged Company 2**”)
 - (3) Music World Retail Limited (“**Transferor Company 3**”)
 - (4) Spen Liq Private Limited (“**Transferor Company 4**”)
 - (5) New Rising Promoters Private Limited (“**Transferor Company 5**”)
 - (6) CESC Limited (“**Demerged Company 1/ Transferee Company 1**”)
 - (7) Haldia Energy Limited (“**Resulting Company 1**”)
 - (8) RP-SG Retail Limited (“**Resulting Company 2**”)
 - (9) RP-SG Business Process Services Limited (“**Resulting Company 3**” / “**Transferee Company 2**”)
 - (10) Crescent Power Limited (“**Transferee Company 3**”)
- 1.2. Section 232(2)(c) of the Companies Act, 2013 (**‘the Act’**) requires the Directors to adopt a report explaining the effect of the arrangement on each class of shareholders, key managerial personnel (“**KMPs**”), promoters and non-promoter shareholders of the Resulting Company 2 laying out in particular the share entitlement ratio and specifying any special valuation difficulties and the same is required to be circulated as part of the notice of the meeting(s) to be held for the purpose of approving the Scheme.
- 1.3. This report of the Board is accordingly being made in pursuance to the requirements of Section 232(2)(c) of the Act.
- 1.4. The Scheme inter alia, provides as follows :
- (1) Amalgamate the Transferor Company 1 with the Demerged Company 1/Transferee Company 1;
 - (2) Demerge the Generation Undertaking of the Demerged Company 1, as defined in the Scheme, to the Resulting Company 1;
 - (3) Demerge the Retail Undertaking 1 of the Demerged Company 1 and Retail Undertaking 2 of the Transferor Company 2/Demerged Company 2, as defined in the Scheme, to the Resulting Company 2;
 - (4) Demerge the IT Undertaking of the Demerged Company 1, as defined in the Scheme, to the Resulting Company 3/ Transferee Company 2;
 - (5) Amalgamate the Transferor Company 2 and the Transferor Company 3 with the Transferee Company 1;
 - (6) Amalgamate the Transferor Company 4 with the Transferee Company 2;
 - (7) Amalgamate the Transferor Company 5 with the Transferee Company 3;
 - (8) Reduce and cancel existing equity share capital of the Resulting Company 1 and reorganise reserves of the Resulting Company;

- (9) Reduce and cancel existing equity share capital of the Resulting Company 2;
 - (10) Reduce and cancel existing equity share capital of the Resulting Company 3; and
 - (11) Reduce and reorganise existing share capital of the Demerged Company 1/ Transferee Company 1, , consequent to the demergers.
- 1.5. The following documents were, inter alia, placed before the Board:
- 1.5.1. Draft Composite Scheme duly initialled by a Director of the Resulting Company 2 for the purpose of identification;
 - 1.5.2. Reports dated 18 May 2017 issued by Messrs. Walker Chandiok & Co LLP and BSR & Associates LLP, both independent Chartered Accountants (“**Valuers**”) on the ratio of shares to be allotted (“**Share Entitlement Ratio**”) by the Resulting Companies under the Scheme to the shareholders of the Demerged Companies;
 - 1.5.3. Fairness opinion dated 18 May, 2017 of Messrs. ICICI Securities Limited, a Category - I Merchant Banker, providing their fairness opinion on the Share Entitlement Ratio (“**Fairness Opinion**”);
2. **SHARE ENTITLEMENT RATIO REPORT / ISSUE OF SHARES ON DEMERGERS**
- 2.1. The said Valuers have recommended the following Share Entitlement Ratio for the issue of shares in terms of the Scheme:
- For the demerger and vesting of Retail Undertaking 1 of Demerged Company 1 (as defined in the Scheme) into Resulting Company 2 :**
- 6 fully paid up equity shares of INR 5 (Indian Rupees Five) each of Resulting Company 2 (“Retail Undertaking 1 New Equity Shares”) for every 10 equity shares of the Demerged Company 1 / Transferee Company 1 held by such shareholder on the record date to be fixed for the purpose.*
- For the demerger and vesting of Retail Undertaking 2 of Demerged Company 2 (as defined in the Scheme) into Resulting Company 2:**
- 5,00,000 (five lakh) fully paid up preference shares of INR 100 (India Rupees One Hundred) each of Resulting Company 2 (“Retail Undertaking 2 New Preference Shares”) for all the equity shares of the Demerged Company 2 held by the Demerged Company 1 on the terms stated in Schedule 2 to the Scheme.*
- 2.2. In case the shareholding of any shareholder of the Demerged Company 1 / Transferee Company 1 is such that such shareholder becomes entitled to a fraction of an equity share in any Resulting Company, as aforesaid, such Resulting Company shall not issue fractional share certificate to such shareholder but shall consolidate such fractions and round up the aggregate of such fractions to the next whole number and issue and allot the consolidated shares directly to a trustee nominated by the Board of such Resulting Company in that behalf, who shall sell such shares in the market at such price or prices and on such time or times as the trustee may in its sole discretion decide and on such sale, shall pay such Resulting Company, the net sale proceeds (after deduction of applicable taxes and other expenses incurred), whereupon such Resulting Company shall, subject to withholding tax, if any, distribute such sale proceeds to the concerned shareholders of the Demerged Company 1 / Transferee Company 1 in proportion to their respective fractional entitlements.
- 2.3. The equity / preference shares of Resulting Company 2, as the case may be, to be issued and allotted as above shall rank *pari passu* in all respects with the existing equity shares and preference shares (if any) of the Resulting Company 2, as the case may be, after the Effective Date including with respect to dividend, bonus, right shares, voting rights and other corporate benefits attached thereto. The Resulting Company 2 shall seek listing of the equity shares allotted by it on the Stock Exchanges in terms of and in compliance of the SEBI Circular and other applicable provisions as may be applicable.
- 2.4. No special valuation difficulties were reported.

3. REDUCTION OF EXISTING SHARE CAPITAL

3.1. Resulting Company 2

With effect from the Effective Date and upon allotment of the new shares by the Resulting Company 2, as aforesaid, the existing paid up equity share capital of the Resulting Company 2 as existing prior to allotment of such new shares, shall stand cancelled, extinguished and annulled on and from the Effective Date.

4. Effect of the Scheme on the equity shareholders of the Resulting Company 2

4.1 The Resulting Company 1 has issued only one class of shares, i.e. Equity Shares all held by the Promoter Shareholders. The existing paid up equity share capital of the Resulting Company 2 shall stand cancelled, extinguished and annulled on new shares being issued to the shareholders of the Demerged Company 1 / Transferee Company 1, as stated above. The existing promoter shareholders of the Resulting Company 2 shall thus cease to be shareholders of the Resulting Company 2 accordingly.

5. Effect of the Scheme on the KMPs

The Resulting Company 2, if applicable, will engage in the respective Demerged Undertakings, the KMPs concerned without any interruption in their service and on terms and conditions not less favourable than those on which they are engaged now.

For and on behalf of the Board

Place : Kolkata
Date : 22nd May, 2017

R. Banerjee
Director
DIN : 05310850

REPORT ADOPTED BY THE BOARD OF DIRECTORS OF RP-SG BUSINESS PROCESS SERVICES LIMITED AT ITS MEETING HELD ON 22 MAY 2017 EXPLAINING THE EFFECT OF A COMPOSITE SCHEME OF ARRANGEMENT ON EQUITY SHAREHOLDERS , PROMOTERS AND NON PROMOTER SHAREHOLDERS

1. BACKGROUND

1.1. The Board of Directors (“**Board**”) of RP-SG Business Process Services Limited (“**Resulting Company 3/ Transferee Company 2**”) at its meeting held on 22 May 2017 approved a Composite Scheme of Arrangement amongst the following companies and their respective shareholders under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 (**‘the Scheme’**) :-

(1) CESC Infrastructure Limited (“**Transferor Company 1**”)

(2) Spencer’s Retail Limited (“**Transferor Company 2**” / “**Demerged Company 2**”)

(3) Music World Retail Limited (“**Transferor Company 3**”)

(4) Spen Liq Private Limited (“**Transferor Company 4**”)

(5) New Rising Promoters Private Limited (“**Transferor Company 5**”)

(6) CESC Limited (“**Demerged Company 1/ Transferee Company 1**”)

(7) Haldia Energy Limited (“**Resulting Company 1**”)

(8) RP-SG Retail Limited (“**Resulting Company 2**”)

(9) RP-SG Business Process Services Limited (“**Resulting Company 3**” / “**Transferee Company 2**”)

(10) Crescent Power Limited (“**Transferee Company 3**”)

1.2. Section 232(2)(c) of the Companies Act, 2013 (**‘the Act’**) requires the Directors to adopt a report explaining the effect of the arrangement on each class of shareholders, key managerial personnel (“**KMPs**”), promoters and non-promoter shareholders of the Resulting Company 3/Transferee Company 2 laying out in particular the share entitlement ratio and specifying any special valuation difficulties and the same is required to be circulated as part of the notice of the meeting(s) to be held for the purpose of approving the Scheme.

1.3. This report of the Board is accordingly being made in pursuance to the requirements of Section 232(2)(c) of the Act.

1.4. The Scheme inter alia, provides as follows :

(1) Amalgamate the Transferor Company 1 with the Demerged Company 1/Transferee Company 1;

(2) Demerge the Generation Undertaking of the Demerged Company 1, as defined in the Scheme, to the Resulting Company 1;

(3) Demerge the Retail Undertaking 1 of the Demerged Company 1 and Retail Undertaking 2 of the Transferor Company 2/Demerged Company 2, as defined in the Scheme, to the Resulting Company 2;

(4) Demerge the IT Undertaking of the Demerged Company 1, as defined in the Scheme, to the Resulting Company 3/ Transferee Company 2;

(5) Amalgamate the Transferor Company 2 and the Transferor Company 3 with the Transferee Company 1;

(6) Amalgamate the Transferor Company 4 with the Transferee Company 2;

(7) Amalgamate the Transferor Company 5 with the Transferee Company 3;

(8) Reduce and cancel existing equity share capital of the Resulting Company 1 and reorganise reserves of the Resulting Company 1 ;

- (9) Reduce and cancel existing equity share capital of the Resulting Company 2;
- (10) Reduce and cancel existing equity share capital of the Resulting Company 3; and
- (11) Reduce and reorganise existing share capital of the Demerged Company 1 / Transferee Company 1, consequent to the demergers.

1.5. The following documents were, inter alia, placed before the Board:

- 1.5.1. Draft Composite Scheme duly initialled by a Director of the Resulting Company 3 / Transferee Company 2 for the purpose of identification;
- 1.5.2. Reports dated 18 May 2017 issued by Messrs.Walker Chandio& Co LLP and BSR & Associates LLP, both independent Chartered Accountants (“**Valuers**”) on the ratio of shares to be allotted (“**Share Entitlement Ratio**”) by the Resulting Companies under the Scheme to the shareholders of the Demerged Companies. ;
- 1.5.3. Fairness opinion dated 18 May, 2017 of Messrs. ICICI Securities Limited, a Category I Merchant Banker, providing their fairness opinion on the Share Entitlement Ratio (“**Fairness Opinion**”); and

2. SHARE ENTITLEMENT RATIO REPORT | ISSUE OF SHARES ON DEMERGERS

- 2.1. The said Valuers have recommended the following Share Entitlement Ratio for the issue of shares in terms of the Scheme:

For the demerger of IT Undertaking (as defined in the Scheme) of the Demerged Company 1 / Transferee Company 1 :

2 fully paid up equity shares of INR 10 (Indian Rupees Ten) each of the Resulting Company 3/Transferee Company 2 (“IT Undertaking New Equity Shares”) for every 10 equity shares of the Demerged Company 1 / Transferee Company 1 held by such shareholder on the record date to be fixed for the purpose..

- 2.2. In case the shareholding of any shareholder of the Demerged Company 1 / Transferee Company 1 is such that such shareholder becomes entitled to a fraction of an equity share in any Resulting Company, as aforesaid, such Resulting Company shall not issue fractional share certificate to such shareholder but shall consolidate such fractions and round up the aggregate of such fractions to the next whole number and issue and allot the consolidated shares directly to a trustee nominated by the Board of such Resulting Company in that behalf, who shall sell such shares in the market at such price or prices and on such time or times as the trustee may in its sole discretion decide and on such sale, shall pay such Resulting Company, the net sale proceeds (after deduction of applicable taxes and other expenses incurred), whereupon such Resulting Company shall, subject to withholding tax, if any, distribute such sale proceeds to the concerned shareholders of the Demerged Company 1 / Transferee Company 1 in proportion to their respective fractional entitlements.
- 2.3. The equity / preference shares of Resulting Company 3, as the case may be, to be issued and allotted as above shall rank *pari passu* in all respects with the existing equity shares and preference shares (if any) of the Resulting Company 3, as the case may be, after the Effective Date including with respect to dividend, bonus, right shares, voting rights and other corporate benefits attached thereto. The Resulting Company 3 shall seek listing of the equity shares allotted by it on the Stock Exchanges in terms of and in compliance of the SEBI Circular and other applicable provisions as may be applicable.
- 2.4. No special valuation difficulties were reported.

3. NO ISSUE OF SHARES IN CONSIDERATION OF THE AMALGAMATION

Apart from the proposed allotment of equity shares as set out in the aforesaid Clause 2.1 to the shareholders of the Demerged Company 1 / Transferee Company 1 as aforesaid, the Resulting Company 3 / Transferee Company 2 will not issue any other shares under the scheme.

4. REDUCTION OF EXISTING SHARE CAPITAL

4.1. Resulting Company 3

With effect from the Effective Date and upon allotment of the new shares by the Resulting Company 3/ Transferee Company 2, as aforesaid, the paid up equity share capital of the Resulting Company 3/Transferee Company 2 as existing prior to allotment of such new shares, shall stand cancelled, extinguished and annulled on and from the Effective Date.

5. Effect of the Scheme on the equity shareholders of the Resulting Company 3 / Transferee Company 2

The Resulting Company 3 / Transferee Company 2 has issued only one class of shares, i.e. Equity Shares to its Promoter Shareholders. The existing paid up equity share capital of the Resulting Company 3 / Transferee Company 2 shall stand cancelled, extinguished and annulled on new shares being issued to the shareholders of the Demerged Company 1 / Transferee Company 1, as stated above. The existing shareholders of the Resulting Company 3 / Transferee Company 2 shall thus cease to be shareholders of the Resulting Company 3 / Transferee Company 2 accordingly.

6. Effect of the Scheme on the KMPs

The Resulting Company 3, if applicable, will engage in the Demerged Undertaking, the KMPs concerned without any interruption in their service and on terms and conditions not less favourable than those on which they are engaged now.

For and on behalf of the Board

Place : Kolkata
Date : 22nd May, 2017

S. Mitra
Director
DIN : 01277136

REPORT ADOPTED BY THE BOARD OF DIRECTORS OF CRESCENT POWER LIMITED AT ITS MEETING HELD ON 22 MAY 2017 EXPLAINING THE EFFECT OF A COMPOSITE SCHEME OF ARRANGEMENT ON EQUITY SHAREHOLDERS, KEY MANAGERIAL PERSONNEL, PROMOTERS AND NON PROMOTER SHAREHOLDERS

1. BACKGROUND

- 1.1. The Board of Directors (“**Board**”) of Crescent Power Limited (“**Transferee Company 3**”) at its meeting held on 22 May 2017 approved a Composite Scheme of Arrangement amongst the following companies and their respective shareholders under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 (**‘the Scheme’**) :-
- (1) CESC Infrastructure Limited (“**Transferor Company 1**”)
 - (2) Spencer’s Retail Limited (“**Transferor Company 2**” / “**Demerged Company 2**”)
 - (3) Music World Retail Limited (“**Transferor Company 3**”)
 - (4) Spen Liq Private Limited (“**Transferor Company 4**”)
 - (5) New Rising Promoters Private Limited (“**Transferor Company 5**”)
 - (6) CESC Limited (“**Demerged Company 1/ Transferee Company 1**”)
 - (7) Haldia Energy Limited (“**Resulting Company 1**”)
 - (8) RP-SG Retail Limited (“**Resulting Company 2**”)
 - (9) RP-SG Business Process Services Limited (“**Resulting Company 3**” / “**Transferee Company 2**”)
 - (10) Crescent Power Limited (“**Transferee Company 3**”)
- 1.2. Section 232(2)(c) of the Companies Act, 2013 (**‘the Act’**) requires the Directors to adopt a report explaining the effect of the arrangement on each class of shareholders, key managerial personnel (“**KMPs**”), promoters and non-promoter shareholders of the Transferee Company 3 laying out in particular the share entitlement ratio and specifying any special valuation difficulties and the same is required to be circulated as part of the notice of the meeting(s) to be held for the purpose of approving the Scheme.
- 1.3. This report of the Board is accordingly being made in pursuance to the requirements of Section 232(2)(c) of the Act.
- 1.4. The Scheme, inter alia, provides as follows :-
- (1) Amalgamate the Transferor Company 1 with the Demerged Company 1/Transferee Company 1;
 - (2) Demerge the Generation Undertaking of the Demerged Company 1, as defined in the Scheme, to the Resulting Company 1;
 - (3) Demerge the Retail Undertaking 1 of the Demerged Company 1 and Retail Undertaking 2 of the Transferor Company 2/Demerged Company 2, as defined in the Scheme, to the Resulting Company 2;
 - (4) Demerge the IT Undertaking of the Demerged Company 1, as defined in the Scheme, to the Resulting Company 3/ Transferee Company 2;
 - (5) Amalgamate the Transferor Company 2 and the Transferor Company 3 with the Transferee Company 1;
 - (6) Amalgamate the Transferor Company 4 with the Transferee Company 2;
 - (7) Amalgamate the Transferor Company 5 with the Transferee Company 3;
 - (8) Reduce and cancel existing equity share capital of the Resulting Company 1 and reorganise reserves of the Resulting Company 1;

- (9) Reduce and cancel existing equity share capital of the Resulting Company 2;
 - (10) Reduce and cancel existing equity share capital of the Resulting Company 3; and
 - (11) Reduce and reorganise existing share capital of the Demerged Company 1/ Transferee Company 1, consequent to the demergers.
- 1.5. The following document was, inter alia, placed before the Board:
Draft Composite Scheme duly initialled by the Company Secretary of the Transferee Company 3 for the purpose of identification;
- 2. NO ISSUE OF SHARES IN CONSIDERATION OF THE AMALGAMATION**
- The Transferor Company 5 is a wholly owned subsidiary of the Transferee Company 3. All shares in the Transferor Company 5 held by the Transferee Company 3 shall stand cancelled without further act or deed on the amalgamation coming into effect and in lieu of such shares of the Transferor Company 5, no new shares shall be allotted or payment in cash made whatsoever to the shareholders of the Transferor Company 5. The question of valuation difficulties thus did not arise.
- 3. Effect of the Scheme on the Equity Shareholders of the Transferor Company 5**
- The Transferor Company 5 has issued only one class of shares, I.e. Equity Shares all to its promoter shareholders. As noted aforesaid, the Transferor Company 5 shall be amalgamated with the Transferee Company 3 and all shares of the Transferor Company 5 held by Transferee Company 3 shall stand cancelled without further act or deed on the amalgamation coming into effect.
- 4. Effect of the Scheme on the KMPs**
- The KMPs, if any, of the Transferor Company No.5 shall become employees of the Transferee Company 3 without any interruption in their service and on terms and conditions not less favourable than those on which they are engaged in the Transferor Company 5.

For and on behalf of the Board

Place : Kolkata
Date : 22nd May, 2017

S. Mitra
Director
DIN : 01277136

CESC INFRASTRUCTURE LIMITED **Annexure - "ES 4" to Explanatory Statement**

| List of Directors, Promoters, Key Managerial Personnel & their Relatives | Shareholding | | | | | | | | | | | | | | | | | | | | | |
|--|---------------|-----------|-------------------------|-----------|-------------------|-----------|----------------------|-----------|-------------------|-----------|------------------------|-----------|--------------------|-----------|------------------------------|-----------|-------------------------------------|-----------|------------------|-----------|---|---|
| | CESC Ltd | | CESC Infrastructure Ltd | | Haldia Energy Ltd | | Spencer's Retail Ltd | | Spent Liq Pvt Ltd | | Music World Retail Ltd | | Crescent Power Ltd | | New Rising Promoters Pvt Ltd | | RP-SG Business Process Services Ltd | | RP-SG Retail Ltd | | | |
| | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | | |
| (A) Directors: | | | | | | | | | | | | | | | | | | | | | | |
| (i) Subrata Talukdar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (ii) Khalil Ahmad Siddiqi | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (iii) Dilip Kumar Sen | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (iv) Gargi Chatterjee | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (v) Rabi Chowdhury | 228 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (vi) Mr. Pratiap Chaudhuri | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (vii) Santanu Bhattacharya | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (B) Relatives of Directors: | | | | | | | | | | | | | | | | | | | | | | |
| Gargi Talukdar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Late Sudhanshu Talukdar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Late Shanti Talukdar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Master Sagnik Talukdar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sayantani Talukdar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Arghya Roy Chowdhuri | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Debabrata Talukdar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sibani Das | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tahseen Siddiqi | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Late Ishaq Ullah Siddiqi | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Late Asfatun Nisa Siddiqi | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Kafil Ahmad Siddiqi | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Waqar Ahmad Siddiqi | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Uzma Siddiqi | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Rubina Siddiqi | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Zareen Alam | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Syed Monwar Alam | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Late Asfia Khatun Siddiqi | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Shova Rani Chaudhuri | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Pankaj Chaudhuri | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Aditi Chaudhuri | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Atanu Roy Ghatak | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Prabal Kumar Chaudhuri | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Rita Chatterjee | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| List of Directors, Promoters, Key Managerial Personnel & their Relatives | Shareholding | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|---------------|-----------|-------------------------|-----------|-------------------|-----------|----------------------|-----------|-----------------|-----------|------------------------|-----------|--------------------|-----------|------------------------------|-----------|-------------------------------------|-----------|------------------|-----------|---|---|---|---|---|---|
| | CESC Ltd | | CESC Infrastructure Ltd | | Haldia Energy Ltd | | Spencer's Retail Ltd | | Spn Liq Pvt Ltd | | Music World Retail Ltd | | Crescent Power Ltd | | New Rising Promoters Pvt Ltd | | RP-SG Business Process Services Ltd | | RP-SG Retail Ltd | | | | | | | |
| | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | | | | | | |
| Kakoli Chaudhuri | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | |
| Rakhi Sen | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | |
| Krishnendu Sen | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| Panchali Roychowdhury | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Saikat Roychowdhury | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Dipak Sen | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Tara Chatterjee | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Surjaja Chakravarti | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Surjaja Chatterjee | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Arkadev Chatterjee | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Bhargavi Chatterjee Bhattacharya | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Surjasmukhi Chatterjee | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Tapasi Chowdhury | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Arun Chowdhury | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Sukla Chowdhury | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Ranjana Bhattacharya | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Saroni Chanda | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Asitava Chanda | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Goutam Bhattacharya | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Bhaswati Sanyal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| (C) Key Managerial Personnel (KMPs) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (i) Mr. Avijit Chakravorty- Company Secretary | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (ii) Mr. Prabir Kumar Mitra- Manager | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (iii) Mr. Debabrata Bhattacharya-CFO | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (D) Relatives of KMPs : | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Suranjana Chakravorty | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sibani Chakravorty | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Diptarup Chakravorty | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Swagata Chakravorty | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sumitra Mitra | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| List of Directors, Promoters, Key Managerial Personnel & their Relatives | Shareholding | | | | | | | | | | | | | | | | | | | | | | |
|--|---------------|-----------|-------------------------|-----------|-------------------|-----------|----------------------|-----------|------------------|-----------|------------------------|-----------|--------------------|-----------|------------------------------|-----------|-------------------------------------|-----------|------------------|-----------|---|---|---|
| | CESC Ltd | | CESC Infrastructure Ltd | | Haldia Energy Ltd | | Spencer's Retail Ltd | | Spen Liq Pvt Ltd | | Music World Retail Ltd | | Crescent Power Ltd | | New Rising Promoters Pvt Ltd | | RP-SG Business Process Services Ltd | | RP-SG Retail Ltd | | | | |
| | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | | | |
| Nivedita Ghosh Dasidhar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Somenath Ghosh Dasidhar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Aditi Bhattacharya | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Lt Samarendra Bhattacharya | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ava Bhattacharya | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Debolina Bhattacharya | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

SPENCERS RETAIL LIMITED

| List of Directors, Promoters, Key Managerial Personnel & their Relatives | Shareholding | | | | | | | | | | | | | | | | | | | | |
|--|---------------|-----------|-------------------------|-----------|-------------------|-----------|----------------------|-----------|------------------|-----------|------------------------|-----------|--------------------|-----------|------------------------------|-----------|-------------------------------------|-----------|------------------|-----------|---|
| | CESC Ltd | | CESC Infrastructure Ltd | | Haldia Energy Ltd | | Spencer's Retail Ltd | | Spen Liq Pvt Ltd | | Music World Retail Ltd | | Crescent Power Ltd | | New Rising Promoters Pvt Ltd | | RP-SG Business Process Services Ltd | | RP-SG Retail Ltd | | |
| | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | |
| (A) Directors: | | | | | | | | | | | | | | | | | | | | | |
| (i) Mr. Arvind Kumar Vats (Whole-time Director) (Appointed w.e.f. 1 July 2017) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (ii) Mr. Rajendra Jha | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (iii) Mr. Subhasis Mitra | 103 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (iv) Mr. B.L.Chandak | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (v) Ms. Gargi Chatterjee | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (vi) Mr. Khalil Ahmad Siddiqi | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (vii) Mr.Santanu Bhattacharya | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (B) Relatives of Directors: | | | | | | | | | | | | | | | | | | | | | |
| Urmila Vats | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Lt. Shri Shiv Kumar Vats | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Santosh Vats | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Subham Vats | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Komal Vats | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ashwini Vats | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Anita Vats | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Seema Vats | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RJ (HUF) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Shashi Jha | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Lt. Hatkeshwar Jha | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Vidyawati Jha | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Shashwat Jha | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Swarnima Jha | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sweta Jha | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mukesh Jha | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sarad Jha | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Snehlata Yagnik | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Jyoti Nagar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Arti Mehta | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Patralekha Mitra | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Pallabika Mitra. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| List of Directors, Promoters, Key Managerial Personnel & their Relatives | Shareholding | | | | | | | | | | | | | | | | | | | | |
|--|---------------|-----------|-------------------------|-----------|-------------------|-----------|----------------------|-----------|------------------|-----------|------------------------|-----------|--------------------|-----------|------------------------------|-----------|-------------------------------------|-----------|------------------|-----------|---|
| | CESC Ltd | | CESC Infrastructure Ltd | | Haldia Energy Ltd | | Spencer's Retail Ltd | | Spen Liq Pvt Ltd | | Music World Retail Ltd | | Crescent Power Ltd | | New Rising Promoters Pvt Ltd | | RP-SG Business Process Services Ltd | | RP-SG Retail Ltd | | |
| | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | |
| Sancharini Mitra | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Arijit Sarkar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Debashis Mitra | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Minakshi Ghosh | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mamta Chandak | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Shri Gowardhan Chandak | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Lt. Parvati Chandak | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sharad Chandak | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sonali Chandak | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Kavita Chandak Bihani | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Madhusudan Bihani | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| J.P.Chandak | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ramesh Chandak | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Vikas Chandak | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Geeta Rathi | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Shasi Prabha Jajoo | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tara Chatterjee | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Surjaa Chakravarti | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Arkadev Chatterjee | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Bhargavi Chatterjee Bhattacharya | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Surjasmukhi Chatterjee | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tahseen Siddiqi | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Lt. Ishaq Ullah Siddiqi | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Lt. Asfatun Nisa Siddiqi | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Kafil Ahmad Siddiqi | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Waqar Ahmad Siddiqi | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Uzma Siddiqi | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Rubina Siddiqi | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Zareen Alam | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Syed Monwar Alam | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Lt. Asfia Khatoon Siddiqi | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mrs Ranjana Bhattacharya | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mrs Saroni Chanda | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| List of Directors, Promoters, Key Managerial Personnel & their Relatives | Shareholding | | | | | | | | | | | | | | | | | | | | | | | |
|---|---------------|-----------|-------------------------|-----------|-------------------|-----------|----------------------|-----------|-----------------|-----------|------------------------|-----------|--------------------|-----------|------------------------------|-----------|-------------------------------------|-----------|------------------|-----------|---|---|---|---|
| | CESC Ltd | | CESC Infrastructure Ltd | | Haldia Energy Ltd | | Spencer's Retail Ltd | | Spn Liq Pvt Ltd | | Music World Retail Ltd | | Crescent Power Ltd | | New Rising Promoters Pvt Ltd | | RP-SG Business Process Services Ltd | | RP-SG Retail Ltd | | | | | |
| | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | | | | |
| Mr. Asitava Chanda | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| Mr. Goutam Bhattacharya | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Mrs. Bhaswati Sanyal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| (C) Key Managerial Personnel (KMPs) | | | | | | | | | | | | | | | | | | | | | | | | |
| (i) Mr. Arvind Kumar Vats - Whole-time Director and Chief Financial Officer | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| (ii) Mr. S.Ganesh - Company Secretary | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| (D) Relatives of KMPs : | | | | | | | | | | | | | | | | | | | | | | | | |
| Urmila Vats | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Lt. Shri Shiv Kumar Vats | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Santosh Vats | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Subham Vats | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Komal Vats | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ashwini Vats | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Anita Vats | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Seema Vats | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| R. Sujatha | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| R.Seetharaman | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| S.Rajeswari | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| G.Pooja | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| G.Shrirja | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| S.Swaminathan | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

MUSIC WORLD RETAIL LIMITED

| List of Directors, Promoters, Key Managerial Personnel & their Relatives | Shareholding | | | | | | | | | | | | | | | | | | | | |
|--|---------------|-----------|-------------------------|-----------|-------------------|-----------|----------------------|-----------|------------------|-----------|------------------------|-----------|--------------------|-----------|------------------------------|-----------|-------------------------------------|-----------|------------------|-----------|---|
| | CESC Ltd | | CESC Infrastructure Ltd | | Haldia Energy Ltd | | Spencer's Retail Ltd | | Spen Liq Pvt Ltd | | Music World Retail Ltd | | Crescent Power Ltd | | New Rising Promoters Pvt Ltd | | RP-SG Business Process Services Ltd | | RP-SG Retail Ltd | | |
| | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | |
| (A) Directors: | | | | | | | | | | | | | | | | | | | | | |
| (i) Mr. Sunil Kumar Sanganerla | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (ii) Mr. Rajendra Dey | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (iii) Murthy Srikanth | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (B) Relatives of Directors: | | | | | | | | | | | | | | | | | | | | | |
| Babita Sanganerla | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mahabir Prasad Sanganerla | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Draupadi Devi Sanganerla | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sangeeta Lundia | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sunita Bajoria | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Rupali Dey | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sudha Rani Dey | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Kinsuk Dey | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sailen Dey | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tapan Dey | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Madhusudan Dey | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Gopal Dey | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Juthika Dey | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Latika Bose | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Bithika Pal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Kanika Mitra | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| N.R.Surya Bhavani | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| G.Rama Chandra Murthy | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| G.Lalitha | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| G.R.S.Sai Sharan Abhishek | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| G.R.Sridhar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| G.R.Srinivas | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| G.R.Rajnikanth | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (C) Key Managerial Personnel (KMPS) | | | | | | | | | | | | | | | | | | | | | |
| Relatives of KMPS : | | | | | | | | | | | | | | | | | | | | | |
| NIL | | | | | | | | | | | | | | | | | | | | | |
| NIL | | | | | | | | | | | | | | | | | | | | | |

SPEN LIQ PRIVATE LIMITED

| List of Directors, Promoters, Key Managerial Personnel & their Relatives | Shareholding | | | | | | | | | | | | | | | | | | | | | |
|--|---------------|-----------|-------------------------|-----------|-------------------|-----------|----------------------|-----------|------------------|-----------|------------------------|-----------|--------------------|-----------|------------------------------|-----------|-------------------------------------|-----------|------------------|-----------|---|---|
| | CESC Ltd | | CESC Infrastructure Ltd | | Haldia Energy Ltd | | Spencer's Retail Ltd | | Spen Liq Pvt Ltd | | Music World Retail Ltd | | Crescent Power Ltd | | New Rising Promoters Pvt Ltd | | RP-SG Business Process Services Ltd | | RP-SG Retail Ltd | | | |
| | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | | |
| (A) Directors: | | | | | | | | | | | | | | | | | | | | | | |
| (i) Mr. Harish Toshniwal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (ii) Mr. Arun Kumar Mukherjee | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (iii) Ms. Kusum Dadoo | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (iv) Mr. Bhaskar Raychaudhuri | 50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (B) Relatives of Directors: | | | | | | | | | | | | | | | | | | | | | | |
| Sunita Toshniwal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Pusraj Toshniwal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Bhagwati Devi Toshniwal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Harshit Toshniwal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Devang Toshniwal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Madhukanta Heda | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Swapna Mukherjee | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Manindra Mukherjee | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mira Mukherjee | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Chandana Ganguly | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Goutam Ganguly | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Anvesha Mukherjee | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Barun Kumar Mukherjee | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tarun Kumar Mukherjee | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Aruna Chatterjee | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Dipa Raychaudhuri | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Rithika Raychaudhuri | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Krittika Raychaudhuri | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Abhijit Raychaudhuri | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (C) Key Managerial Personnel (KMPs) | | | | | | | | | | | | | | | | | | | | | | |
| Ms Sunanda Bhattacharyya, Company secretary | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mr. Biswajit Sarkar, CFO | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| List of Directors, Promoters, Key Managerial Personnel & their Relatives | Shareholding | | | | | | | | | | | | | | | | | | | | | |
|--|---------------|-----------|-------------------------|-----------|-------------------|-----------|----------------------|-----------|------------------|-----------|------------------------|-----------|--------------------|-----------|------------------------------|-----------|-------------------------------------|-----------|------------------|-----------|---|---|
| | CESC Ltd | | CESC Infrastructure Ltd | | Haldia Energy Ltd | | Spencer's Retail Ltd | | Spen Liq Pvt Ltd | | Music World Retail Ltd | | Crescent Power Ltd | | New Rising Promoters Pvt Ltd | | RP-SG Business Process Services Ltd | | RP-SG Retail Ltd | | | |
| | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | | |
| (D) Relatives of KMPs : | | | | | | | | | | | | | | | | | | | | | | |
| Mr. Susanta Kumar Bhattacharya | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mrs. Shibani Bhattacharya | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mr. Shibajyoti Bhattacharya | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mr. Manmohan Sarkar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ms. Minati Sarkar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ms. Asmita Sarkar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mr. Reejit Sarkar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ms. Aparna Sarkar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

NEW RISING PROMOTERS PRIVATE LIMITED

| List of Directors, Promoters, Key Managerial Personnel & their Relatives | Shareholding | | | | | | | | | | | | | | | | | | | | | | |
|--|---------------|-----------|-------------------------|-----------|-------------------|-----------|----------------------|-----------|-----------------|-----------|------------------------|-----------|--------------------|-----------|------------------------------|-----------|-------------------------------------|-----------|------------------|-----------|---|---|--|
| | CESC Ltd | | CESC Infrastructure Ltd | | Haldia Energy Ltd | | Spencer's Retail Ltd | | Spn Liq Pvt.Ltd | | Music World Retail Ltd | | Crescent Power Ltd | | New Rising Promoters Pvt Ltd | | RP-SG Business Process Services Ltd | | RP-SG Retail Ltd | | | | |
| | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | | | |
| (A) Directors : | | | | | | | | | | | | | | | | | | | | | | | |
| (i) Mr. Subhasis Mitra | 103 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| (ii) Mr. Subrata Talukdar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| (iii) Mr. Subhrangshu Chakrabarti | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| (iv) Mr. Joyneel Mukherjee | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| (B) Relatives of Directors : | | | | | | | | | | | | | | | | | | | | | | | |
| Patralekha Mitra | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Pallabika Mitra | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Sancharini Mitra | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Debashis Mitra | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Minakshi Ghosh | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Arijit Sarkar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Gargi Talukdar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Late Sudhanshu Talukdar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Late Shanti Talukdar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Master Sagnik Talukdar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Sayantani Talukdar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Arghya Roy Chowdhuri | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Debabrata Talukdar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Sibani Das | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Amiya Chakraborty | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Nandini Chakrabarti | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Subhayu Chakravorty | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Kamalani Chakravorty | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Soumik Ghose | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Shenshu Shukher Chakravorty | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Anita Chakraborty | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Kabita Bhattacharjee | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Sipra Das | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Neelam Mukherjee | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Ishita Mukherjee | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Indroneel Mukherjee | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| (C) Key Managerial Personnel (KMPs) : N.A. | | | | | | | | | | | | | | | | | | | | | | | |

CESC LIMITED

| List of Directors, Promoters, Key Managerial Personnel & their Relatives | Shareholding | | | | | | | | | | | | | | | | | | | | | | |
|--|---------------|-----------|-------------------------|-----------|-------------------|-----------|----------------------|-----------|------------------|-----------|------------------------|-----------|--------------------|-----------|------------------------------|-----------|-------------------------------------|-----------|------------------|-----------|---|---|---|
| | CESC Ltd | | CESC Infrastructure Ltd | | Haldia Energy Ltd | | Spencer's Retail Ltd | | Spen Liq Pvt Ltd | | Music World Retail Ltd | | Crescent Power Ltd | | New Rising Promoters Pvt Ltd | | RP-SG Business Process Services Ltd | | RP-SG Retail Ltd | | | | |
| | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | | | |
| (A) Directors: | | | | | | | | | | | | | | | | | | | | | | | |
| (i) Mr. Sanjiv Goenka (Chairman) | 258498 | 0.1950 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| (ii) Mr. Pradip Kumar Khaitan | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| (iii) Mr. Brij Mohan Khaitan | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| (iv) Mr. Chandra Kumar Dhanuka | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| (v) Ms. Rekha Sethi | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| (vi) Mr. Pratip Chaudhuri | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| (vii) Mr. KalaiKuruchi Jairaj | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| (viii) Mr. Aniruddha Basu (Managing Director) | 110 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| (B) Relatives of Directors: | | | | | | | | | | | | | | | | | | | | | | | |
| Ms.Preeti Goenka | 25223 | 0.0190 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ms.Sushila Goenka | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mr.Shashwat Goenka | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ms. Shivika Goenka | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ms.Avarna Jain | 501 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mr. Devansh Jain | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mr.H. Goenka | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sanjiv Goenka & others | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Prabha Khaitan | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Haigreve Khaitan | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taruilka Khaitan | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Yashodhara Shroff | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sanjay Shroff | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Girish Kumar Khaitan | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Vasundhara Modi | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Pulak Modi | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Shanti Khaitan | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Deepak Khaitan | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Yashodhara Khaitan | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Aditya Khaitan | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| List of Directors, Promoters, Key Managerial Personnel & their Relatives | Shareholding | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|---------------|-----------|-------------------------|-----------|-------------------|-----------|----------------------|-----------|------------------|-----------|------------------------|-----------|--------------------|-----------|------------------------------|-----------|-------------------------------------|-----------|------------------|-----------|---|---|---|---|---|--|
| | CESC Ltd | | CESC Infrastructure Ltd | | Haldia Energy Ltd | | Spencer's Retail Ltd | | Spen Liq Pvt Ltd | | Music World Retail Ltd | | Crescent Power Ltd | | New Rising Promoters Pvt Ltd | | RP-SG Business Process Services Ltd | | RP-SG Retail Ltd | | | | | | | |
| | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | | | | | | |
| Kavita Khaitan | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | |
| Divya Jalan | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | |
| Sandeep Kumar Jalan | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| Sushila Pasari | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Indira Maskara | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Aruna Dhanuka | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Mrigank Dhanuka | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Bharati Dhanuka | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Taruika Khaitan | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Haigave Khaitan | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Sri Chandra Kumar Dhanuka | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Nirmal Sethi | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Rajat Sethi | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Shova Rani Chaudhuri | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Pankaj Chaudhuri | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Aditi Chaudhuri | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Atanu Roy Ghatak | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Prabal Kumar Chaudhuri | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Rita Chatterjee | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Kakoli Chaudhuri | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Poornima Jairaj | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Aditya jairaj | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Namita Jairaj | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Tanya Jairaj | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Abhijit Menon | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Meera Rao | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Anuradha Basu | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Ankan Basu | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| (C) Key Managerial Personnel (KMPS) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (i) Mr. Subhasis Mitra - Company Secretary | 103 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| (ii) Mr. Rajarshi Banerjee - CFO | 114 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |

| List of Directors, Promoters, Key Managerial Personnel & their Relatives | Shareholding | | | | | | | | | | | | | | | | | | | | | |
|--|---------------|-----------|-------------------------|-----------|-------------------|-----------|----------------------|-----------|-----------------|-----------|------------------------|-----------|--------------------|-----------|------------------------------|-----------|-------------------------------------|-----------|------------------|-----------|---|---|
| | CESC Ltd | | CESC Infrastructure Ltd | | Haldia Energy Ltd | | Spencer's Retail Ltd | | Spn Liq Pvt Ltd | | Music World Retail Ltd | | Crescent Power Ltd | | New Rising Promoters Pvt Ltd | | RP-SG Business Process Services Ltd | | RP-SG Retail Ltd | | | |
| | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | | |
| (D) Relatives of KMPs : | | | | | | | | | | | | | | | | | | | | | | |
| Patralekha Mitra | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Pallabika Mitra | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sancharini Mitra | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Debashis Mitra | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Minakshi Ghosh | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Arijit Sarkar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Paramita Banerjee | 128 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ajit Kumar Banerjee | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ritam Banerjee | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Anirban Banerjee | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

HALDIA ENERGY LIMITED

| List of Directors, Promoters, Key Managerial Personnel & their Relatives | Shareholding | | | | | | | | | | | | | | | | | | | | | |
|--|---------------|-----------|-------------------------|-----------|-------------------|-----------|----------------------|-----------|-----------------|-----------|------------------------|-----------|--------------------|-----------|------------------------------|-----------|-------------------------------------|-----------|------------------|-----------|---|---|
| | CESC Ltd | | CESC Infrastructure Ltd | | Haldia Energy Ltd | | Spencer's Retail Ltd | | Spn Liq Pvt Ltd | | Music World Retail Ltd | | Crescent Power Ltd | | New Rising Promoters Pvt Ltd | | RP-SG Business Process Services Ltd | | RP-SG Retail Ltd | | | |
| | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | | |
| (A) Directors: | | | | | | | | | | | | | | | | | | | | | | |
| (i) Mr. Subrata Talukdar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (ii) Mr. Rajendra Jha | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (iii) Mr. Probir Kumar Bose | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (iv) Mr. Jayanta Chakrabarty | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (v) Mr. Bhaskar Raychaudhuri | 50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (vi) Ms. Rekha Sethi | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (vii) Ms. Maitrayee Sen | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (viii) Mr. Santanu Bhattacharyya | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (ix) Mr. Rabi Chaudhury (Managing Director) | 228 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (B) Relatives of Directors: | | | | | | | | | | | | | | | | | | | | | | |
| Gargi Talukdar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sagnik Talukdar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sayantani Talukdar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Aghya Roy Chowdhuri | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Debabrata Talukdar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sibani Talukdar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sashi Jha | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Hatkeswar Jha | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Vidyawati Jha | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Shashwat Jha | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Swarnima Jha | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sweta Jha | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sarad Jha | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mukesh Jha | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mamata Nagar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sneh Yagnik | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Jyoti Nagar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Arati Mehta | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mala Bose | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Late Pravrat Kumar Bose | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| List of Directors, Promoters, Key Managerial Personnel & their Relatives | Shareholding | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|---------------|-----------|-------------------------|-----------|-------------------|-----------|----------------------|-----------|------------------|-----------|------------------------|-----------|--------------------|-----------|------------------------------|-----------|-------------------------------------|-----------|------------------|-----------|---|---|---|---|---|---|---|---|---|---|
| | CESC Ltd | | CESC Infrastructure Ltd | | Haldia Energy Ltd | | Spencer's Retail Ltd | | Spen Liq Pvt Ltd | | Music World Retail Ltd | | Crescent Power Ltd | | New Rising Promoters Pvt Ltd | | RP-SG Business Process Services Ltd | | RP-SG Retail Ltd | | | | | | | | | | | |
| | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | | | | | | | | | | |
| Geeta Bose | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | | | |
| Malini Bose | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | | |
| Subir Kumar Bose | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | |
| Kumkum Chakrabarty | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | |
| Suman Chakrabarty | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | |
| Raka Chakrabarty | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | |
| Dr Arun Chakrabarty | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | |
| Dipa Raychaudhuri | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | |
| Rithika Raychaudhuri | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | |
| Krittika Raychaudhuri | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| Abhijit Raychaudhuri | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| Nirmal Sethi | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| Rajat Sethi | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Mohini Mohan Bandopadhyay | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Tapti Bandopadhyay | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Soumava Bandopadhyay | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Usree Bandopadhyay | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Ms Ranjana Bhattacharya | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Ms Saroni Chanda | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Mr. Asitava Chanda | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Mr. Goutam Bhattacharya | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Mrs. Bhaswati Sanyal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Mrs. Tapashi Chaudhuri | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Mr. Arun Chowdhury | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Ms. Sukla Chowdhury | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| (C) Key Managerial Personnel (KMPs) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (i) Mr. Sayak Chatterjee - Company Secretary | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (ii) Mr. Subir Kumar Saha - CFO | 54 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (D) Relatives of KMPs : | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Rajrupa Chatterjee | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Pradip Kr Chatterjee | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sarbani Chatterjee | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| List of Directors, Promoters, Key Managerial Personnel & their Relatives | Shareholding | | | | | | | | | | | | | | | | | | | | | |
|--|---------------|-----------|-------------------------|-----------|-------------------|-----------|----------------------|-----------|-----------------|-----------|------------------------|-----------|--------------------|-----------|------------------------------|-----------|-------------------------------------|-----------|------------------|-----------|---|---|
| | CESC Ltd | | CESC Infrastructure Ltd | | Haldia Energy Ltd | | Spencer's Retail Ltd | | Spn Liq Pvt Ltd | | Music World Retail Ltd | | Crescent Power Ltd | | New Rising Promoters Pvt Ltd | | RP-SG Business Process Services Ltd | | RP-SG Retail Ltd | | | |
| | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | | |
| Shreyan Chatterjee | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Mom Gupta | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sangita Saha | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Srideep Saha | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Subrata Saha | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Suchitra Roy | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sumitra Saha | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Dolly Adhikary | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Kajpana Roy | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Molly Saha | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

RP SG RETAIL LIMITED

| List of Directors, Promoters, Key Managerial Personnel & their Relatives | Shareholding | | | | | | | | | | | | | | | | | | | | | | |
|--|---------------|-----------|-------------------------|-----------|-------------------|-----------|----------------------|-----------|-----------------|-----------|------------------------|-----------|--------------------|-----------|------------------------------|-----------|-------------------------------------|-----------|------------------|-----------|---|---|---|
| | CESC Ltd | | CESC Infrastructure Ltd | | Haldia Energy Ltd | | Spencer's Retail Ltd | | Spn Liq Pvt.Ltd | | Music World Retail Ltd | | Crescent Power Ltd | | New Rising Promoters Pvt Ltd | | RP-SG Business Process Services Ltd | | RP-SG Retail Ltd | | | | |
| | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | | | |
| (A) Directors: | | | | | | | | | | | | | | | | | | | | | | | |
| (i) Mr.Gautam Ray | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (ii) Mr.Rajarshi Banerjee | 114 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (iii) Mr.Sunil Bhandari | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (B) Relatives of Directors : | | | | | | | | | | | | | | | | | | | | | | | |
| Tapati Ray | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Aditi Ray | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Shamyeeta Ray | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Arthita Ray | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Arghya Deb | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Uttam Ray | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sumita Sinha Ray | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Paramita Banerjee | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ajit Kumar Banerjee | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ritam Banerjee | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Anirban Banerjee | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tanuja Bhandari | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ranjit Raj Bhandari | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Suneela Bhandari | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Devang Bhandari | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Lalit Bhandari | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sunil Bhandari HUF | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (C) Key Managerial Personnel (KMPs) : N.A. | | | | | | | | | | | | | | | | | | | | | | | |

RP-SG BUSINESS PROCESS SERVICES LIMITED

| List of Directors, Promoters, Key Managerial Personnel & their Relatives | Shareholding | | | | | | | | | | | | | | | | | | | | | |
|--|---------------|-----------|-------------------------|-----------|-------------------|-----------|----------------------|-----------|------------------|-----------|------------------------|-----------|--------------------|-----------|------------------------------|-----------|-------------------------------------|-----------|------------------|-----------|---|---|
| | CESC Ltd | | CESC Infrastructure Ltd | | Haldia Energy Ltd | | Spencer's Retail Ltd | | Spen Liq Pvt Ltd | | Music World Retail Ltd | | Crescent Power Ltd | | New Rising Promoters Pvt Ltd | | RP-SG Business Process Services Ltd | | RP-SG Retail Ltd | | | |
| | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | | |
| (A) Directors: | | | | | | | | | | | | | | | | | | | | | | |
| (i) Rajendra Jha | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (ii) Subhasis Mitra | 103 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (iii) Mr. Utpal Bhattacharya | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (B) Relatives of Directors : | | | | | | | | | | | | | | | | | | | | | | |
| Shashi Jha | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Late Hatkeshwar Jha | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Vidyawati Jha | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Shashwat Jha | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Swarnima Jha | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sweta Jha | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mukesh Jha | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sarad Jha | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Snehlata Yagnik | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Jyoti Nagar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Arti Mehta | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RJ (HUF) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Patralekha Mitra | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Pallabika Mitra | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sancharini Mitra | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Debashis Mitra | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Minakshi Ghosh | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Arijit Sarkar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Smilekha Bhattacharya | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Meenakshi Bhattacharya | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ritabrata Bhattacharya | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Srujana Kagita | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Suderna Chowdhury | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (C) Key Managerial Personnel (KMPs) : N.A. | | | | | | | | | | | | | | | | | | | | | | |

CRESCENT POWER LIMITED

| List of Directors, Promoters, Key Managerial Personnel & their Relatives | Shareholding | | | | | | | | | | | | | | | | | | | | | | |
|--|---------------|-----------|-------------------------|-----------|-------------------|-----------|----------------------|-----------|------------------|-----------|------------------------|-----------|--------------------|-----------|------------------------------|-----------|-------------------------------------|-----------|------------------|-----------|---|---|--|
| | CESC Ltd | | CESC Infrastructure Ltd | | Haldia Energy Ltd | | Spencer's Retail Ltd | | Spen Liq Pvt Ltd | | Music World Retail Ltd | | Crescent Power Ltd | | New Rising Promoters Pvt Ltd | | RP-SG Business Process Services Ltd | | RP-SG Retail Ltd | | | | |
| | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | | | |
| (A) Directors: | | | | | | | | | | | | | | | | | | | | | | | |
| (i) Sunil Bhandari | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| (ii) Rajendra Jha | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| (iii) Subhasis Mitra | 103 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| (iv) Subrata Talukdar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| (v) Bhaskar Raychaudhuri | 50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| (vi) Khalil Ahmad Siddiqi | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| (B) Relatives of Directors : | | | | | | | | | | | | | | | | | | | | | | | |
| Tanuja Bhandari | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Ranjit Raj Bhandari | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Suneela Bhandari | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Devang Bhandari | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Lalit Bhandari | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Sunil Bhandari HUF | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Shashi Jha | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Late Hatkeshwar Jha | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Vidyawati Jha | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Shashwat Jha | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Swarnima Jha | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Sweta Jha | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Mukesh Jha | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Sarad Jha | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Snehlata Yagnik | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Jyoti Nagar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Arvi Mehta | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| RJ (HUF) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Patralekha Mitra | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Pallabika Mitra | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Sancharini Mitra | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Debashis Mitra | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Minakshi Ghosh | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Arijit Sarkar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Gargi Talukdar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |

| List of Directors, Promoters, Key Managerial Personnel & their Relatives | Shareholding | | | | | | | | | | | | | | | | | | | | | | | | |
|--|---------------|-----------|-------------------------|-----------|-------------------|-----------|----------------------|-----------|-----------------|-----------|------------------------|-----------|--------------------|-----------|------------------------------|-----------|-------------------------------------|-----------|------------------|-----------|---|---|---|---|---|
| | CESC Ltd | | CESC Infrastructure Ltd | | Haldia Energy Ltd | | Spencer's Retail Ltd | | Spn Liq Pvt Ltd | | Music World Retail Ltd | | Crescent Power Ltd | | New Rising Promoters Pvt Ltd | | RP-SG Business Process Services Ltd | | RP-SG Retail Ltd | | | | | | |
| | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | | | | | |
| Late Sudhanshu Talukdar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | |
| Late Shanti Talukdar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| Master Sagnik Talukdar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| Sayantani Talukdar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Arghya Roy Chowdhuri | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Debabrata Talukdar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Sibani Das | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Late Debkumar Raychaudhuri | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Late Bina Raychaudhuri | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Dipa Raychaudhuri | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Ritwika Raychaudhuri | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Krittika Raychaudhuri | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Abhijit Raychaudhuri | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Tahseen Siddiqi | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Late Ishaq Ullah Siddiqi | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Late Asfatun Nisa Siddiqi | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Kaffi Ahmad Siddiqi | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Waqar Ahmad Siddiqi | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Uzma Siddiqi | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Rubina Siddiqi | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Zareen Alam | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Syed Monawar Alam | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Late Asfia Khatoon Siddiqi | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| (C) Key Managerial Personnel (KMPS) | | | | | | | | | | | | | | | | | | | | | | | | | |
| (i) Mr. Sudip Kumar Ghosh - Company Secretary | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (ii) Mr. Deb Kumar Dey - CFO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (iii) Mr. Kaushik Biswas - Manager | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (D) Relatives of KMPS : | | | | | | | | | | | | | | | | | | | | | | | | | |
| Late Sushil Kumar Ghosh | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Late Anjali Ghosh | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Saberi Ghosh | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Saurish Ghosh | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| List of Directors, Promoters, Key Managerial Personnel & their Relatives | Shareholding | | | | | | | | | | | | | | | | | | | | | | | | |
|--|---------------|-----------|-------------------------|-----------|-------------------|-----------|----------------------|-----------|-----------------|-----------|------------------------|-----------|--------------------|-----------|------------------------------|-----------|-------------------------------------|-----------|------------------|-----------|---|---|---|---|---|
| | CESC Ltd | | CESC Infrastructure Ltd | | Haldia Energy Ltd | | Spencer's Retail Ltd | | Spn Liq Pvt Ltd | | Music World Retail Ltd | | Crescent Power Ltd | | New Rising Promoters Pvt Ltd | | RP-SG Business Process Services Ltd | | RP-SG Retail Ltd | | | | | | |
| | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | No. of shares | % holding | | | | | |
| Swarnavo Ghosh | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | |
| Runa Mitra | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| Sumana Dey | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Raj Kumar Dey | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Paramita Seal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Madhurima Biswas | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Late Kaji Krishna Biswas | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sabita Biswas | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Kingsuk Biswas | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Kunal Biswas | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Annexure -"ES 5" to Explanatory Statement

B S R & Associates LLP

Chartered Accountants

5th Floor, Lodha Excelus,
Apollo Mills Compound
N. M. Joshi Marg, Mahalaxmi
Mumbai - 400 011
India

Telephone +91 (22) 4345 5300
Fax +91 (22) 4345 5399

18 May 2017

Board of Directors
CESC Limited
CESC House,
Chowringhee Square,
Kolkata 700 001, India

Report on share entitlement ratio for proposed demerger of generation, retail and IT businesses of CESC Limited ("Report")

Dear Sirs,

We refer to the engagement letter dated 17 May 2017, wherein the Board of Directors of CESC Limited ("CESC", or "You" or "Company" or "Client") has engaged B S R & Associates LLP ("B S R" or "We" or "Us") to recommend share entitlement ratio for the proposed demerger of CESC Limited under the draft composite scheme of arrangement received by Us on 16 May 2017 ("Draft Proposed Scheme") (together the "Engagement").

We understand that, as part of the Draft Proposed Scheme, the businesses of CESC are proposed to be demerged as follows:

- 1) Generation business to be demerged into Haldia Energy Limited
- 2) Retail business to be demerged into RP-SG Retail Limited
- 3) Business process management business to be demerged into RP-SG Business Process Services Limited

(Hereinafter together referred to as "Proposed Demerger" or "Proposed Transaction")

We understand that the distribution business of CESC will continue to remain with CESC.

The Draft Proposed Scheme has been framed under Section 230 to 232 and other applicable provisions of the Companies Act, 2013. As part of the Draft Proposed Scheme, Haldia Energy Limited, RP-SG Retail Limited and RP-SG Business Process Services Limited will issue its shares to the shareholders of CESC Limited as a consideration for Demerged Undertakings (Demerged Undertakings has been defined in the Draft Proposed Scheme).

This Report is subject to the scope limitations, exclusions and disclaimers detailed hereinafter. As such the Report is to be read in totality, and not in parts, in conjunction with the relevant documents referred to therein.

This Report is subject to the laws of India.



Page 1 of 6

B S R & Associates LLP

BACKGROUND

CESC Limited, a power utility company, engages in the generation, transmission, and distribution of electricity to approximately 2.9 million domestic, industrial, and commercial users in the area of 567 square kilometers (km) of Kolkata and Howrah, West Bengal in India. The Company also owns and operates other businesses such as retail, business process management, etc. Further, we understand that CESC owns the “Spencer’s” brand and all intellectual property associated with the name “Spencer’s”.

The equity shares of CESC are listed on the BSE Limited (“BSE”) and the National Stock Exchange of India Limited (“NSE”). The shareholding pattern of CESC, as on 31 March 2017, is set out below.

| CESC Shareholding as on 31 March 2017 | No of Shares ^A | % Holding |
|---------------------------------------|---------------------------|----------------|
| Promoter and Promoter Group | 66,172,209 | 49.92% |
| Public | 66,384,834 | 50.08% |
| Total | 132,557,043 | 100.00% |

^AFace value INR 10 each

Source: BSE and Management Information

The Draft Proposed Scheme will include the following steps:

Step 1: Amalgamation of CESC Infrastructure Limited with CESC Limited.

CESC Infrastructure Limited is engaged in the business of investment in power sector. The company is a wholly owned subsidiary of CESC as on 31 March 2017. The equity shares of CESC Infrastructure Limited would thereafter be cancelled.

Step 2: Transfer and vesting of Demerged Generation Undertaking from CESC Limited into Haldia Energy Limited.

Haldia Energy Limited engages in construction and operation of coal based thermal power plants. The company was incorporated in 1994 and is based in Kolkata, India. Haldia Energy Limited operates as a wholly owned subsidiary of CESC Infrastructure Limited as on 31 March 2017.

Step 3: Transfer and vesting of Demerged Retail Undertaking from CESC Limited into RP-SG Retail Limited.

RP-SG Retail Limited is the company resulting out of the Proposed Demerger and is proposed to hold and operate the existing retail business of CESC. The company is a wholly owned subsidiary of CESC as on 31 March 2017. Upon Demerger, transfer and vesting of Retail Undertaking 2 by Spencer’s Retail Limited (“SRL”) to RP-SG Retail Limited, preference shares of RP-SG Retail Limited will be issued to CESC, the shareholder of SRL.



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Step 4: Transfer and vesting of Demerged IT Undertaking from CESC Limited into RP-SG Business Process Services Limited.

RP-SG Business Process Services Limited is the company resulting out of the Proposed Demerger and is proposed to hold and operate the existing IT business of CESC. The company is a wholly owned subsidiary of CESC as on 31 March 2017.

There are subsequent amalgamations, which are envisaged as part of the Draft Proposed Scheme.

Upon demerger, transfer and vesting of Demerged Undertakings by CESC to Haldia Energy Limited, RP-SG Retail Limited and RP-SG Business Process Services Limited, equity shares of Haldia Energy Limited, RP-SG Retail Limited and RP-SG Business Process Services Limited will be issued to the shareholders of CESC as a consideration for the Demerged Undertakings.

In this connection, the Management wants B S R to recommend share entitlement ratio for issue of shares by Haldia Energy Limited, RP-SG Retail Limited and RP-SG Business Process Services Limited to the shareholders of CESC Limited under steps 2, 3 and 4 as detailed above.

Share entitlement ratio is the number of shares of Haldia Energy Limited, RP-SG Retail Limited and RP-SG Business Process Services Limited that a shareholder of CESC Limited (Transferor Company) would be entitled to in proportion to the existing shareholding in CESC Limited. The Demerged Undertakings are defined as per the Draft Proposed Scheme.

Based on the aforementioned and that upon demerger, the set of shareholders and holding proportion being proposed for Haldia Energy Limited, RP-SG Retail Limited and RP-SG Business Process Services Limited is identical to that of CESC Limited, the beneficial economic interest of the equity shareholders of CESC Limited in Haldia Energy Limited, RP-SG Retail Limited and RP-SG Business Process Services Limited will remain same at the time of Proposed Demerger.

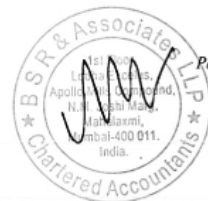
SOURCES OF INFORMATION

For the purposes of this exercise, we have,

- Shareholding pattern of CESC Limited, Haldia Energy Limited, RP-SG Retail Limited and RP-SG Business Process Services Limited (hereafter collectively referred to as “CESC group companies”) as on 31 March 2017.
- Held interviews and relied on representations of Management.
- Carried out such other analysis, reviews and inquires as we considered necessary.

SCOPE LIMITATIONS, EXCLUSIONS AND DISCLAIMERS

We have relied upon the information, data and explanations given to us by the Management for the purposes of concluding on the reasonableness of Share Entitlement Ratio in



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B S R & Associates LLP

connection with Proposed Transaction. We have not carried out a due diligence or audit of Demerged Undertakings or CESC or CESC group companies nor have we independently investigated or otherwise verified the data provided. We do not express any form of assurance that the financial information or other information as provided by the Management is accurate.

Our conclusion assumes that Demerged Undertakings, CESC and CESC group companies comply fully with relevant laws and regulations applicable in all its areas of operations unless otherwise stated, and that Demerged Undertakings are being managed in a competent and responsible manner. Further, except as specifically stated to the contrary, this Report has given no consideration to matters of a legal nature, including issues of legal title and compliance with local laws, and litigation and other contingent liabilities that are not recorded in unaudited carved out balance sheet of Demerged Undertakings. Our conclusion on reasonableness of share entitlement ratio assumes that the assets and liabilities of Demerged Undertakings remain intact as of the date of forming such opinion on Share Entitlement Ratio.

This Share Entitlement Ratio is essentially based on the information provided by the Management for which CESC accepts full responsibility. Our review and analysis have been limited to the above mentioned procedures and our analysis is subject to this limitation. Our reliance and use of this information provided by the Management should not be construed as expression of our opinion on it and we do not and will not accept any responsibility or liability for any inaccuracy in it.

The exercise of valuation is not a precise science and the conclusions arrived at in many cases will be subjective and dependent on the exercise of individual judgment. There is, therefore, no undisputable single share entitlement ratio. While we have concluded on the reasonableness of the Share Entitlement Ratio based on the information available to us and within the scope and constraints of our engagement, others may have a different opinion as to the same.

The decision to proceed on the Proposed Transaction as well as acceptance of the final Share Entitlement Ratio depends on the Management, which will be responsible for decisions associated with determination of the Share Entitlement Ratio and the factors other than our work will need to be taken into account in determining the same; these will include your own assessment and may include the input of other professional advisors.

We owe responsibility and are liable to only the Client which has retained us, under the terms of our engagement letter and nobody else.

We will not be liable for any loss, claims, damages or liabilities arising in any way from fraudulent acts, misrepresentations, and default on the part of CESC, their directors, employees or agents.



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SHARE ENTITLEMENT RATIO

As set out above,

- As on 31 March 2017, the issued, subscribed and paid up capital of CESC Limited consists of 132,557,043 fully paid up equity shares of face value INR 10 each.
- Haldia Energy Limited, RP-SG Retail Limited and RP-SG Business Process Services Limited are directly/ indirectly wholly owned subsidiaries of CESC Limited.

We understand that in consideration of the demerger of Demerged Undertakings, the Management proposes to issue:

- a) 50 (Fifty) equity shares of face value INR 10 each of Haldia Energy Limited for every 100 (One hundred) equity shares of face value INR 10 each held in CESC Limited, being the consideration of the transfer and vesting of the Demerged Generation Undertaking.
- b) 60 (Sixty) equity shares of face value INR 5 each of RP-SG Retail Limited for every 100 (One hundred) equity shares of face value INR 10 each held in CESC Limited, being the consideration of the transfer and vesting of the Demerged Retail Undertaking.
- c) 20 (Twenty) equity shares of face value INR 10 each of RP-SG Business Process Services Limited for every 100 (One hundred) equity shares of face value INR 10 each held in CESC Limited, being the consideration of the transfer and vesting of the Demerged IT Undertaking.
- d) 500,000 (5 Hundred Thousand) fully paid preference share of INR 100 (Rupees One Hundred) each of RP-SG Retail Limited to CESC Limited.

Pursuant to the Proposed Transaction, the issued, subscribed and paid up equity share capital of the CESC Limited shall stand reduced, by reducing the face value of the equity shares, from the present sum of INR 1,325,570,430 divided into 132,557,043 equity shares of INR 10 each fully paid to INR 662,785,215 divided into 132,557,043 equity shares of INR 5 each fully paid. Simultaneously, 2 (two) equity shares of INR 5 each, shall be consolidated into 1 (one) fully paid up equity share of INR 10 each resulting into 66,278,522 equity shares of INR 10 each fully paid up.

In case any shareholder's equity holding in CESC Limited is such that such shareholder becomes entitled to a fraction of an equity share of Haldia Energy Limited, RP-SG Retail Limited, RP-SG Business Process Services Limited, the same will be treated as per relevant provisions of the Draft Proposed Scheme.



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Due to the reduction in capital of the CESC Limited and the aforesaid consolidation, if a shareholder becomes entitled to a fraction of an equity share of the CESC Limited, the same will be treated as per relevant provisions of the Draft Proposed Scheme.


Based on the aforementioned and that upon demerger, the set of shareholders and holding proportion being proposed for Haldia Energy Limited, RP-SG Retail Limited and RP-SG Business Process Services Limited is identical to that of CESC Limited, the beneficial economic interest of the equity shareholders of CESC Limited in Haldia Energy Limited, RP-SG Retail Limited and RP-SG Business Process Services Limited will remain same at the time of the Proposed Demerger.

We believe that the above share entitlement ratio is fair and reasonable considering that all the shareholders of CESC Limited are and will, upon demerger, be the ultimate economic beneficial owners of Haldia Energy Limited, RP-SG Retail Limited and RP-SG Business Process Services Limited and in the same ratio (inter se) as they hold shares in CESC Limited, as on the record date to be decided by Management of CESC Limited in the Draft Proposed Scheme.

Our Report and share entitlement ratio is based on the envisaged equity share capital structure of CESC Limited, Haldia Energy Limited, RP-SG Retail Limited and RP-SG Business Process Services Limited as mentioned earlier in this Report. Any variation in the equity capital structures of CESC Limited and Haldia Energy Limited, RP-SG Retail Limited and RP-SG Business Process Services Limited apart from the above mentioned Draft Proposed Scheme may have material impact on the share entitlement ratio.

Respectfully submitted,

For B S R & Associates LLP
Chartered Accountants
Firm Registration No. 116231W


Mahek Vikamsey
ICAI Membership No. 108235
Place: Mumbai
Date: 18 May 2017



Walker Chandiook & Co LLP

STRICTLY PRIVATE AND CONFIDENTIAL

18 May 2017

The Board of Directors
CESC Limited
CESC House
Chowringhee Square
Kolkata – 700 001

Walker Chandiook & Co LLP
(Formerly Walker, Chandiook & Co)
16th Floor, Tower II
Indiabulls Finance Centre
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India

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Dear Sirs,

Re: Recommendation of Share Entitlement Ratio for proposed demerger of Power Generation Undertaking, Retail Undertakings and IT Undertaking of CESC Limited in relation to the Composite Scheme of Arrangement between CESC Infrastructure Limited, Spencer's Retail Limited, Music World Retail Limited, Spen Liq Private Limited, New Rising Promoters Private Limited, CESC Limited, Haldia Energy Limited, RP-SG Retail Limited, RP-SG Business Process Services Limited, Crescent Power Limited and their respective shareholders

We refer to our ongoing discussions and respective engagement letter, whereby CESC Limited (hereinafter referred to as the "CESC"/ "Client"/ "Company") has requested Walker Chandiook & Co LLP ("WCC"), to recommend Share Entitlement Ratio for the proposed group restructuring of CESC.

SECTION 1: SCOPE AND PURPOSE OF THIS REPORT

The RP – Sanjiv Goenka Group (the "Group") through its subsidiaries has business interests in sectors including Power & Natural resources, Retail, Media & Entertainment, Infrastructure and IT & Education.

CESC Limited ("CESC") is the flagship company of RP – Sanjiv Goenka Group. It is a power utility company engaged in the business of generation and distribution of electricity in West Bengal. It is the sole distributor of electricity within an area of 567sq km of Kolkata & Howrah and serves 2.9 million consumers which include domestic, industrial and commercial users. The Company is also engaged in the business of generating electricity through 3 thermal generation plants namely, Budge Budge, Southern and Titagarh. Besides power utility sector, CESC also has business interests in Retail, IT business and Real Estate segments through various subsidiaries, associates and divisions. The Equity Shares of CESC are listed on the BSE Limited and the National Stock Exchange of India Limited.

We understand the management of CESC (the "Management") is contemplating a group restructuring exercise wherein the subsidiary and associate companies operating with similar business activities will be consolidated and aligned together under different holding companies to save costs, bring in synergies, expand operations, build infrastructure and unlock value for its shareholders ("Proposed Restructuring"). CESC proposes to segregate existing business operations into following four segments as part of the Proposed Restructuring:

1. Power Distribution Undertaking
2. Power Generation Undertaking
3. Retail Undertaking and
4. IT Undertaking



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Chartered Accountants

Offices in Bengaluru, Chandigarh, Chennai, Gurgaon, Hyderabad, Kolkata, Mumbai, New Delhi, Noida and Pune

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

Walker ChandioK & Co LLP

The Proposed Restructuring is to be effected through Composite Scheme of Arrangement (the "Scheme") pursuant to the provisions of Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 and the Companies Act, 1956.

We understand that Appointed Date for the Proposed Restructuring is 1 October 2017 and the Effective date as defined in the Scheme.

In this regard, Walker ChandioK & Co LLP has been requested by CESC to submit a report recommending share entitlement ratios ("Share Entitlement Report" or "Report") in connection with the Proposed Restructuring of CESC to be placed before the Audit Committee/ Board of Directors of CESC.

SECTION 2: BRIEF BACKGROUND OF THE COMPANIES FORMING PART OF PROPOSED RESTRUCTURING

- CESC Infrastructure Limited ("CIL") is a public company incorporated under the Companies Act, 1956. CIL is a wholly owned subsidiary of CESC. The current capital structure of CIL is detailed hereunder:

Table 2.1: Share Capital Structure of CIL

| Particulars | INR |
|---|------------------------|
| Authorised Share Capital | |
| 3,00,00,00,000 equity shares of INR 10 each | 30,00,00,00,000 |
| Total | 30,00,00,00,000 |
| Issued, Subscribed and Paid-up Capital | |
| 2,89,80,50,000 equity shares of INR 10 each | 28,98,05,00,000 |
| Total | 28,98,05,00,000 |

- CIL is engaged, *inter alia*, in the business of power generation through following wholly owned subsidiaries:
 - Haldia Energy Limited ("HEL") operates 2 x 300 MW coal fired thermal power project at Haldia, West Bengal. The current capital structure of HEL is detailed hereunder:

Table 2.2: Share Capital Structure of HEL

| Particulars | INR |
|---|------------------------|
| Authorised Share Capital | |
| 1,25,00,00,000 equity shares of INR 10 each | 12,50,00,00,000 |
| Total | 12,50,00,00,000 |
| Issued, Subscribed and Paid-up Capital | |
| 1,20,34,41,049 equity shares of INR 10 each | 12,03,44,10,490 |
| Total | 12,03,44,10,490 |

- Dhariwal Infrastructure Limited ("DIL") operates 2 x 300 MW coal based thermal power plant, located in Chandrapur, Maharashtra.



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Power Generation Undertaking

- Power Generation Undertaking of CESC, engaged in the activity of production and generation of electricity, includes the following subsidiaries and divisions, together with all its undertakings, assets, properties, investments and liabilities of CESC, in relation to and pertaining to the power generation business including the following:
 - Surya Vidyut Limited
 - Pachi Hydropower Projects Limited
 - Papu Hydropower Projects Limited
 - Dhariwal Infra Limited
 - Integrated Coal Mining Limited
 - Crescent Power Limited ("CPL")
 - New Rising Promoters ("NRPL")

In addition to above subsidiaries following power generation plants would form part of the Power Generation Undertaking:

- the 750MW Budge Budge Generating Station,
- the 135MW Southern Generating Station, and
- the 240MW Titagarh Generating Station,

Power Generation Undertaking as referred in this Report would mean Generation Undertaking as defined in the Scheme and summarized below:

"Generation Undertaking" means all the power generation business of CESC engaged in the activity of production and generation of electricity, together with all its undertakings, assets, properties, investments and liabilities of CESC, in relation to and pertaining to the power generation business.

Retail Undertaking

- Spencer's Retail Limited ("SRL") is a public company incorporated under the Companies Act, 1956. SRL is a multi-format retailer providing a wide range of quality products across categories such as food, personal care, fashion, home essentials, electrical and electronics to its key consumers. SRL has 120 stores, including 37 Hyper stores in over 35 cities in India.
- The current capital structure of SRL is detailed hereunder:

Table 2.3: Share Capital Structure of SRL

| Particulars | INR |
|---|------------------------|
| Authorised Share Capital | |
| 150,00,00,000 equity shares of INR 10 each | 15,00,00,00,000 |
| Total | 15,00,00,00,000 |
| Issued, Subscribed and Paid-up Capital | |
| 29,67,53,585 equity shares of INR 10 each | 2,96,75,35,850 |
| Total | 2,96,75,35,850 |

- In addition to business operations in SRL, it has following subsidiaries:
 - Music World Retail Limited ("MWRL"), is a public company incorporated under the Companies Act, 1956. MWRL is engaged, *inter alia*, in the business of retailing of music in various formats across Music World outlets.



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The capital Structure of MWRL is detailed hereunder:

Table 2.4: Share Capital Structure of MWRL

| Particulars | INR |
|---|--------------------|
| Authorised Share Capital | |
| 60,00,000 equity shares of INR 10 each | 6,00,00,000 |
| Total | 6,00,00,000 |
| Issued, Subscribed and Paid-up Capital | |
| 50,00,000 equity shares of INR 10 each | 5,00,00,000 |
| Total | 5,00,00,000 |

- o Au Bon Pain Café India Limited ("ABPIL"), incorporated in 2008 and based in Bengaluru, owns and operates retail chains of coffee shops in India.
- o Omnipresent Retail India Private Limited is engaged in the online retailing of products across categories such as food, personal care, fashion, home essentials and others and caters only to the domestic market.
- o Guiltfree Industries limited is the new vertical which will house the FMCG business and related investments mainly in packaged snack food segment.
- o Bowlopedia Restaurants India Limited is a new company in which quick service food outlets are being planned.

Retail Undertaking 1 and **Retail Undertaking 2** (collectively referred to as "Retail Undertakings") referred in this Report would mean Retail Undertaking 1 and Retail Undertaking 2 as defined in the Scheme and summarized below:

"**Retail Undertaking 1**" means the retail business of CESC and the "Spencer's" Brand and all intellectual property and interests associated with the name "Spencer's" of CESC.

"**Retail Undertaking 2**" means the Core Retail Business Operations of SRL (excluding the retail business in the state of Gujarat and investments of SRL), together with all its undertakings, assets, properties, investments and liabilities of SRL, in relation to and pertaining to the retail business.

Non-Core Retail Business Operations include operations in Gujarat and investments of SRL in the following:

- Music World Retail Limited
- Au Bon Pain Café India Limited
- Omnipresent Retail India Private Limited
- Guiltfree Industries Limited and
- Bowlopedia Restaurants India Limited

IT Undertaking

- Spen Liq Private Limited ("SPL"), is a private company incorporated under the Companies Act, 1956. SPL is engaged, *inter alia*, is the holding company of Firstsource Solutions Limited which is listed on the Stock Exchanges and is amongst Top 3 pure play BPO companies in India.



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The current capital structure of SPL is detailed hereunder:

Table 2.5: Share Capital Structure of SPL

| Particulars | INR |
|---|-----------------------|
| Authorised Share Capital | |
| 50,00,00,000 equity shares of INR 10 each | 5,00,00,00,000 |
| Total | 5,00,00,00,000 |
| Issued, Subscribed and Paid-up Capital | |
| 47,10,28,050 equity shares of INR 10 each | 4,71,02,80,500 |
| Total | 4,71,02,80,500 |

- SPL owns 54.9% of Firstsource Solutions Limited ("FSL").
 - FSL, found in 2011 and based in Mumbai, provides customer centric business process management solutions. It offers customer management services, such as business acquisition, customer account, customer loyalty, and differentiators; collection services, including financial, healthcare, and student loan collection; and data processing services that include back-office outsourcing, transaction processing, and process re-engineering services.

IT Undertaking referred in this Report would mean IT Undertaking as defined in the Scheme and summarized below:

"IT Undertaking" means all the business in relation to the information technology business of CESC together with all its undertakings, assets, properties, investments and liabilities of CESC, in relation to and pertaining to the business of information technology, and shall include (without limitation):

- investments in the information technology business including but not limited to the investment of CESC in SPL.

Resulting Companies

- **HEL**, a Power Generation Company, which along with its subsidiaries, shall hold all existing and upcoming thermal power projects and renewable energy projects.

The proposed capital structure of HEL is detailed hereunder:

Table 2.6: Proposed Capital Structure of HEL

| | INR |
|---|------------------------|
| Authorised Share Capital | |
| 125,00,00,000 equity shares of INR 10 each | 1,250,00,00,000 |
| Total | 1,250,00,00,000 |
| Issued, Subscribed and Paid-up Capital | |
| 6,62,78,522 equity shares of INR 10 each | 66,27,85,220 |
| Total | 66,27,85,220 |



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- **RP-SG Retail Limited (“RSRL”)** is a Multi-format retailer providing a wide range of quality products across categories such as food, personal care, fashion, home essentials, electrical and Electronics to its key consumers.

The proposed capital structure of RSRL is detailed hereunder:

Table 2.7: Proposed Capital Structure of RSRL

| | INR |
|---|---------------------|
| Authorised Share Capital | |
| 10,00,00,000 equity shares of INR 5 each | 50,00,00,000 |
| Total | 50,00,00,000 |
| Issued, Subscribed and Paid-up Capital | |
| 7,95,34,226 equity shares of INR 5 each | 39,76,71,130 |
| Total | 39,76,71,130 |

- **RP-SG Business Process Services Limited (“RBPSL”)** along with its subsidiaries operates the business of Information Technology and Business process outsourcing with service deliveries across the globe.

The proposed capital structure of RBPSL is detailed hereunder:

Table 2.8: Proposed Capital Structure of RBPSL

| | INR |
|---|---------------------|
| Authorised Share Capital | |
| 3,00,00,000 equity shares of INR 10 each | 30,00,00,000 |
| Total | 30,00,00,000 |
| Issued, Subscribed and Paid-up Capital | |
| 2,65,11,409 equity shares of INR 10 each | 26,51,14,090 |
| Total | 26,51,14,090 |

SECTION 3: PROPOSED RESTRUCTURING

The Proposed Restructuring as per the Draft Scheme of Arrangement would be implemented through the following steps:

Step 1: Amalgamation of CIL with CESC

Pursuant to the Scheme coming into effect, CIL would be amalgamated into CESC. Since CIL is a wholly owned subsidiary of CESC, there shall be no issue of shares by CESC in consideration for proposed amalgamation of CIL with CESC.

In this step all equity shares of CIL held by CESC shall stand cancelled.

Step 2: Demerger and Vesting of Power Generation Undertaking of CESC into HEL

Pursuant to the Scheme coming into effect, CESC would transfer its Power Generation Undertaking to HEL.

Upon Demerger, Transfer and Vesting of Power Generation Undertaking by CESC to HEL, equity shares of HEL will be issued to the shareholders of CESC as a consideration for the Power Generation Undertaking.



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Pursuant to the abovementioned transfer, all equity shares of HEL held by CESC shall stand cancelled.

Step 3: Demerger and Vesting of Retail Undertaking 1 of CESC into RSRL

Pursuant to the Scheme coming into effect, CESC would transfer its Retail Undertaking 1 to RSRL.

Upon Demerger, Transfer and Vesting of Retail Undertaking 1 by CESC to RSRL, shares of RSRL will be issued to the shareholders of CESC as a consideration for the Retail Undertaking 1.

Step 4: Demerger and Vesting of the Retail Undertaking 2 of SRL into RSRL

Pursuant to the Scheme coming into effect, SRL would transfer its Retail Undertaking 2 to RSRL.

Upon Demerger, Transfer and Vesting of Retail Undertaking 2 by SRL to RSRL, Preference Shares of RSRL will be issued to CESC, the shareholder of SRL, as a consideration for the Retail Undertaking 2.

After completion of Step 3, Step 4 and upon allotment of equity shares and preference shares by RSRL as stated above, equity shares held by CESC in RSRL shall stand cancelled, extinguished and annulled on and from the Effective Date and the paid up capital of RSRL to that effect shall stand cancelled and reduced, which shall be regarded as reduction of share capital of RSRL.

Step 5: Demerger and Vesting of IT Undertaking of CESC into RBPSL

Pursuant to the Scheme coming into effect, CESC would transfer its IT Undertaking to RBPSL.

Upon Demerger, Transfer and Vesting of IT Undertaking by CESC to RBPSL, equity shares of RBPSL will be issued to the shareholders of CESC, as a consideration for the IT Undertaking.

After completion of Step 5 and upon allotment of equity shares by RBPSL as stated above, equity shares held by CESC in RBPSL shall stand cancelled, extinguished and annulled on and from the Effective Date and the paid up capital of RBPSL to that effect shall stand cancelled and reduced, which shall be regarded as reduction of share capital of RBPSL.

Step 6: Amalgamation of SRL with CESC

Pursuant to the Scheme coming into effect, SRL would be amalgamated with CESC. Since SRL is a wholly owned subsidiary of CESC, there shall be no issue of shares by CESC in consideration for proposed amalgamation of SRL with CESC.

In this step all equity shares of SRL held by CESC shall stand cancelled.

Step 7: Amalgamation of MWRL with CESC

Pursuant to the Scheme coming into effect, MWRL would be amalgamated into CESC. Pursuant to merger of SRL with CESC in Step 6, MWRL would be a wholly owned subsidiary of CESC. Therefore, there shall be no issue of shares by CESC in consideration for proposed amalgamation of MWRL with CESC.

In this step all equity shares of MWRL held by CESC shall stand cancelled.

Step 8: Amalgamation of SPL with RBPSL

Pursuant to the Scheme coming into effect, SPL would be amalgamated with RBPSL. Since SPL is a wholly owned subsidiary of RBPSL, there shall be no issue of shares by RBPSL in consideration for proposed amalgamation of SPL with RBPSL.



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Pursuant to the abovementioned transfer, all equity shares of SPL by RBPSL shall stand cancelled.

Step 9: Amalgamation of NRPL with CPL

Pursuant to the Scheme coming into effect, NRPL would be amalgamated with CPL. Since NRPL is a wholly owned subsidiary of CPL, there shall be no issue of shares by CPL in consideration for proposed amalgamation of NRPL with CPL.

In this step all equity shares of NRPL held by CPL shall stand cancelled.

SECTION 4: SOURCES OF INFORMATION

The information and documents, which have been furnished to us by CESC, are as under:

1. Draft Composite Scheme of Arrangement between CIL, SRL, MWRL, SPL, NRPL, CESC, HEL, RSRL, RBPSL, CPL and their respective shareholders.
2. Existing Share Capital Structure of CESC, SRL, MWRL, SPL, CIL, NRPL, HEL and CPL.
3. Proposed Capital Structure of HEL, RSRL and RBPSL.
4. Other relevant details regarding CESC, its subsidiaries, associates, divisions and the Proposed Restructuring exercise.

We have also obtained necessary explanations and information, which we believed were relevant to the present exercise, from the executives, representatives and management of CESC. We have carried out such other analysis, reviews and enquiries as we considered necessary.

It may be mentioned that CESC has been provided opportunity to review the draft report (excluding our recommendation of share allotment) for the current exercise as part of our standard practice to make sure that factual inaccuracies are avoided in our Report.

SECTION 5: EXCLUSIONS AND SCOPE LIMITATIONS

Our Report is subject to the scope limitations detailed hereinafter. As such the Report is to be read in totality, and not in parts, in conjunction with the relevant documents referred to therein.

Our work does not constitute an audit, due diligence or certification of the historical financial statements of CESC/ its Subsidiaries/ Associates and such other Business Undertakings referred to in this Report. We have not analysed the Financial Statements of CESC/ its Subsidiaries/ Associates and such other Business Undertakings. Accordingly, we are unable to and do not express an opinion on the accuracy of any financial information referred to in this Report. We assume no responsibility for any errors in the above information furnished by CESC and their impact on the present exercise.

Our scope is limited to expression of our view on the proposed Share entitlement Ratio and its impact on the economic interest of the shareholders of CESC and the Resulting Company. The Report should not be construed as, our opinion or certifying the compliance of the Proposed Restructuring with the provisions of any law including the Companies Act 1956, Companies Act 2013, FEMA, taxation related laws, capital market related laws, any accounting, taxation or legal implications or issues arising from Proposed Restructuring. This Report is issued on the understanding that CESC has drawn our attention to all the matters, which they are aware of concerning the financial position of CESC/ its Subsidiaries/ Associates and such other Business Undertakings and any other matter, which may have an impact on our opinion, on the share entitlement ratio for the Proposed Restructuring including any significant changes that have taken place or are likely to take place in the financial position of CESC/ its Subsidiaries/ Associates and such other Business Undertakings in connection with the Proposed Restructuring. We have no responsibility to update this Report for events and circumstances occurring after the date of this Report.



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Please note that the valuation of a business or an enterprise, its equity shares or its equity options is not an exact science and ultimately depends upon what the enterprise or shares might be worth to an independent investor or buyer. Therefore, there is no indisputable single Share Entitlement Ratio. While we would provide our view on the Share Entitlement Ratio based on the information available to us and within the scope and constraints of this Engagement Letter, others may have a different opinion. The Client acknowledges and agrees that the final responsibility for determination of the Share Entitlement Ratio for the Proposed Restructuring and factors other than our Report will need to be taken into account in determining such ratios; these will include the Client's assessment of the Proposed Restructuring and may include the input of other professional advisors.

The fee for the Report is not contingent upon the results reported.

This Report does not address the relative merits of the Proposed Restructuring as compared with any other alternative business transaction, or other alternatives, or whether or not such alternatives could be achieved or are available. Any decision by the Client regarding whether or not to proceed with the Proposed Restructuring shall rest solely with the Client. We owe responsibility to only the Board of Directors of CESC that have retained us and nobody else. We do not accept any liability to any third party in relation to the issue of this Report.

Neither the Report nor its contents may be referred to or quoted in any registration statement, prospectus, offering memorandum, annual report, loan agreement or other agreement or document given to third parties, other than in connection with the Proposed Restructuring exercise. In addition, we express no opinion or recommendation as to how the shareholders of CESC should vote at any shareholders meeting(s) to be held in connection with the Proposed Restructuring.

We will not be liable for any losses, claims, damages or liabilities arising out of the actions taken, omissions of or advice given by any other person to the Company. In no event shall we be liable for any loss, damages, cost or expenses arising in any way from fraudulent acts, misrepresentations or willful default on part of the Company, their directors, employees or agents. In no circumstances shall the liability of a Valuer, its partners, its directors or employees, relating to the services provided in connection with the engagement set out in this Report shall exceed the amount paid to such Valuer in respect of the fees charged by it for these services.

We do not accept any liability to any third party in relation to the issue of the Report and our Report is conditional upon an express indemnity from the Company in our favor holding us harmless from and against any cost, damage, expense and other consequences in connection with the provision of this Report. It is clarified that this Report is not a fairness opinion under any of the stock exchange/ listing regulations. This Report is not a substitute for the third party's own due diligence/ appraisal/ enquiries/ independent advice that the third party should undertake for his purpose.

Our conclusion on the reasonableness of Share Entitlement ratio assumes that the assets and liabilities of the demerged entities remain intact as of the date of forming such opinion on Share Entitlement Ratio.

We have relied upon the information, data and explanations given to us by the Management for the purposes of opining on the Share Entitlement Ratio in connection with Proposed Restructuring.

SECTION 6: APPROACH - SHARE ENTITLEMENT RATIO FOR PROPOSED RESTRUCTURING

As per the Proposed Composite Scheme of Arrangement, in consideration of the transfer and vesting of Power Generation Undertaking, Retail Undertaking and IT Undertaking (collectively referred to as "Business Undertakings") from CESC Limited into HEL, RSRL and RBPSL



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(collectively referred to as "Resulting Companies" respectively), Resulting Companies shall issue & allot equity shares to the equity shareholders of CESC based on the Share Entitlement ratio.

The Management of CESC has indicated pursuant to the Proposed Restructuring of CESC, each shareholder of CESC would be entitled to equity share in Resulting Companies in proportion to their shareholding in CESC. Thus, we understand that the interest of the shareholders in CESC and their beneficial interest in the Resulting Companies will effectively remain unchanged considering the issuance of equity shares in the Resulting Companies in same proportion.

SECTION 7: RECOMMENDATION OF RATIO OF ENTITLEMENT OF SHARES FOR THE PROPOSED RESTRUCTURING

Demerger and Vesting of Power Generation Undertaking of CESC into HEL

As on the Report date, the issued, subscribed and paid up capital of CESC consists of 13,25,57,043 equity shares of INR 10 each.

On the basis of the foregoing and on consideration of all the relevant factors and circumstances as discussed and outlined hereinabove, the Management proposes share entitlement ratio in consideration for transfer and vesting of the Power Generation Undertaking of CESC into HEL to be as follows:

For every 10 (Ten) fully paid equity shares of INR 10 (Rupees Ten) each held in CESC; issue of 5 (Five) fully paid equity shares of INR 10 (Rupees Ten) each of HEL

We believe that the above share entitlement ratio is fair and reasonable considering that all the shareholders of CESC will upon demerger, be the ultimate beneficial owners of HEL in the same ratio (inter se) as they hold shares in CESC, as on the record date.

Demerger and Vesting of Retail Undertaking 1 of CESC into RSRL

As on the Report date, the issued, subscribed and paid up capital of CESC consists of 13,25,57,043 equity shares of INR 10 each.

On the basis of the foregoing and on consideration of all the relevant factors and circumstances as discussed and outlined hereinabove, the Management proposes share entitlement ratio in consideration for transfer and vesting of the Retail Undertaking 1 of CESC into RSRL to be as follows:

For every 10 (Ten) fully paid equity shares of INR 10 (Rupees Ten) each held in CESC; issue of 6 (Six) fully paid equity shares of INR 5 (Rupees Five) each of RSRL

We believe that the above share entitlement ratio is fair and reasonable considering that all the shareholders of CESC will upon demerger, be the ultimate beneficial owners of RSRL in the same ratio (inter se) as they hold shares in CESC, as on the record date.

Demerger and Vesting of Retail Undertaking 2 of SRL into RSRL

As on the Report date, the issued, subscribed and paid up capital of SRL consists of 29,67,53,585 equity shares of INR 10 each.

On the basis of the foregoing and on consideration of all the relevant factors and circumstances as discussed and outlined hereinabove, the Management proposes issuance of preference shares in RSRL in consideration for transfer and vesting of the Retail Undertaking 2 of SRL into RSRL to be as follows:

500,000 (Five Lacs) fully paid preference share of INR 100 (Rupees One Hundred) each of RSRL for the shares held in SRL;



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We believe that the above share entitlement ratio would not have any bearing on the interests of ultimate shareholders of SRL i.e. shareholders of CESC and their interest will be protected as all the shareholders of CESC would be beneficial owners in RSRL upon demerger of Retail Undertaking 2 in RSRL as on the record date.

Demerger and Vesting of IT Undertaking of CESC into RBPSL

As on the Report date, the issued, subscribed and paid up capital of CESC consists of 13,25,57,043 equity shares of INR 10 each.

On the basis of the foregoing and on consideration of all the relevant factors and circumstances as discussed and outlined hereinabove, the Management proposes share entitlement ratio in consideration for transfer and vesting of the IT Undertaking of CESC into RBPSL to be as follows:

For every 10 (Ten) fully paid equity shares of INR 10 (Rupees Ten) each held in CESC; issue of 2 (Two) fully paid equity shares of INR 10 (Rupees Ten) each of RBPSL

We believe that the above share entitlement ratio is fair and reasonable considering that all the shareholders of CESC will upon demerger, be the ultimate beneficial owners of RBPSL in the same ratio (inter se) as they hold shares in CESC, as on the record date.

Our Report and share entitlement ratio is based on the envisaged equity share capital structure of CESC and Resulting Companies as mentioned above. Any variation in the equity capital structures of CESC and Resulting Companies apart from the above mentioned Proposed Scheme may have an impact on the share entitlement ratio.

Yours faithfully,
For **Walker Chandio & Co LLP**
Chartered Accountants


Hune Contractor
Partner





18 May 2017

To,

The Board of Directors,
CESC Limited
CESC House
Chowringhee Square
Kolkatta – 700 001

Sub: Fairness opinion on the Share Entitlement Ratios for the Composite Scheme of Arrangement between CESC Infrastructure Limited ("CIL"), Spencer Retail Limited ("SRL"), Music World Retail Limited ("MWRL"), Spen Liq Private Limited ("SPL"), New Rising Promoters Private Limited ("NRPL"), CESC Limited ("CESC"), Haldia Energy Limited ("HEL"), RP-SG Retail Limited ("RSRL"), RP-SG Business Process Services Limited ("RBPSL") and Crescent Power Limited ("CPL")

This opinion is issued pursuant to the terms of our engagement letter with CESC dated 10 May 2017, under the terms of which CESC has requested ICICI Securities ("I-Sec") to provide a fairness opinion on the Share Entitlement Ratios for the proposed group restructuring of CESC.

BACKGROUND, PURPOSE AND USE OF THIS REPORT

We understand that CESC is proposing a group restructuring exercise for segregation and unbundling of the generation, distribution, retail and business process outsourcing/management business ("Proposed Restructuring").

CESC proposes to segregate existing business operations into following four segments as part of the Proposed Restructuring:

1. Power Distribution Undertaking
2. Power Generation Undertaking
3. Retail Undertaking, and
4. IT Undertaking

The Proposed Restructuring is to be effected through Composite Scheme of Arrangement (the "Scheme") pursuant to the provisions of Section 230 to 232 and other applicable provisions of the Companies Act, 2013 and the Companies Act, 1956.

We understand that the Appointed Date for the Proposed Restructuring is 1 October 2017 and the Effective Date as defined in the Scheme.

Member of National Stock Exchange of India Ltd. & Bombay Stock Exchange Ltd.
Capital Market : NSE Regn. No. INB 230773037, BSE Regn. No. INB 011286854
Futures & Options : NSE Regn. No. INF 230773037, BSE Regn. No. INF 010773035
Currency Derivatives : NSE Regn. No. INE 230773037
CIN No.: U67120MH1995PLC086241

ICICI Securities Limited
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Tel (91 22) 2288 2460/70
Fax (91 22) 2282 6580

Corporate Office (Retail):
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T.T.C. Ind. Area, M.I.D.C, Turbhe, Navi Mumbai - 400 705
Tel (91 22) 4070 1000
Fax (91 22) 4070 1022

Name of Compliance Officer (Broking Operations) : Ms. Mamta Jayaram Shetty
Email Address: complianceofficer@icicisecurities.com / Tel (91 22) 4070 1000
Website Address: www.icicisecurities.com / www.icicidirect.com





For the aforesaid purpose, the management of CESC has appointed Walker Chandio & Co LLP (referred as "Valuer") to prepare a report recommending Share Entitlement Ratios ("Share Entitlement Report"), to be placed before the audit committees/Board of Directors of CESC, as per the requirement of SEBI (the "Valuer Report").

In this connection we have been requested by CESC to render our professional services by way of a fairness opinion on Share Entitlement Ratios from a financial point of view to the Board of Directors of CESC through audit committee of the board as to whether the Share Entitlement Ratios, as recommended by the Valuer, in their report dated 18 May 2017 and based on the valuation analysis carried out by them, which forms the basis for the Proposed Restructuring as per the aforesaid Scheme is fair and reasonable.

This report is intended only for the sole use and information of CESC, and only in connection with the Proposed Restructuring including for the purpose of obtaining judicial and regulatory approvals for the Proposed Restructuring. We are not responsible in any way to any other person / party for any decision of such person or party based on this report. Any person / party intending to provide finance / invest in the shares / business of any of the companies mentioned here or their subsidiaries / joint ventures / associates / affiliates shall do so after seeking their own professional advice and after carrying out their own due diligence procedures to ensure that they are making an informed decision. It is hereby notified that any reproduction, copying or otherwise quoting of this report or any part thereof, other than in connection with the Proposed Restructuring as aforesaid can be done only with our prior permission in writing. We acknowledge that this report will be shared to the extent as may be required, with the relevant National Company Law Tribunal, stock exchanges, advisors of the Companies in relation to the Scheme, as well as with the statutory authorities.

The Scheme dated 18 May 2017 and the Valuer's report dated 18 May 2017, propose the following Share Entitlement Ratios:

1. **In Consideration of demerger and vesting of Power Generation Undertaking of CESC into HEL:** For every 10 fully paid equity shares of INR 10 (Rupees ten) each held in CESC, issue of 5 fully paid equity shares of INR 10 (Rupees ten) each of HEL.
2. **In Consideration of demerger and vesting of Retail Undertaking 1 of CESC into RSRL:** For every 10 fully paid equity shares of 10 (Rupees ten) each held in CESC, issue of 6 fully paid equity shares of INR 5 (Rupees five) each of RSRL.
3. **In Consideration of demerger and vesting of Retail Undertaking 2 of SRL into RSRL:** 5,00,000 fully paid preference share of INR 100 (Rupees one hundred) each of RSRL for the shares held in SRL.
4. **In Consideration of demerger and vesting of IT Undertaking of CESC into RBPSL:** For every 10 fully paid equity share of INR 10 (Rupees ten) each held in CESC, issue of 2 fully paid equity shares of INR 10 (Rupees ten) each of RBPSL.

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BRIEF BACKGROUND OF THE COMPANIES FORMING PART OF THE PROPOSED RESTRUCTURING

- CIL is a public company incorporated under the Companies Act, 1956. CIL is a wholly owned subsidiary of CESC. The current capital structure of CIL is detailed hereunder:

| Particulars | INR |
|---|------------------------|
| Authorised Share Capital | |
| 3,00,00,00,000 equity shares of INR 10 each | 30,00,00,00,000 |
| Total | 30,00,00,00,000 |
| Issued, Subscribed and Paid-up Capital | |
| 2,89,80,50,000 equity shares of INR 10 each | 28,98,05,00,000 |
| Total | 28,98,05,00,000 |

- CIL is engaged, *inter alia*, in the business of power generation through the following wholly owned subsidiaries:

- HEL operates 2 x 300 MW coal fired thermal power project in Haldia, West Bengal. The current capital structure of HEL is detailed hereunder:

| Particulars | INR |
|---|------------------------|
| Authorised Share Capital | |
| 1,25,00,00,000 equity shares of INR 10 each | 12,50,00,00,000 |
| Total | 12,50,00,00,000 |
| Issued, Subscribed and Paid-up Capital | |
| 1,20,34,41,049 equity shares of INR 10 each | 12,03,44,10,490 |
| Total | 12,03,44,10,490 |

- Dhariwal Infrastructure Limited ("DIL") operates 2 x 300 MW coal based thermal power project in Chandrapur, Maharashtra.

Power Generation Undertaking

- Power Generation Undertaking of CESC, engaged in the activity of production and generation of electricity, includes the following subsidiaries and divisions, together with all its undertakings, assets, properties, investments and liabilities of CESC, in relation to and pertaining to the power generation business including the following:
 - Surya Vidyut Limited
 - Pachi Hydropower Projects Limited
 - Papu Hydropower Projects Limited
 - Dhariwal Infra Limited
 - Integrated Coal Mining Limited
 - CPL
 - NRPL





- In addition to above subsidiaries following power generation plants would form part of the Power Generation Undertaking:
 - The 750MW Budge Budge Generating Station,
 - The 135MW Southern Generating Station, and
 - The 240MW Titagarh Generating Station,

Power Generation Undertaking as referred in this report would mean Generation Undertaking as defined in the Scheme and summarized below:

“**Generation Undertaking**” means all the power generation business engaged in the activity of production and generation of electricity, together with all its undertakings, assets, properties, investments and liabilities of CESC, in relation to and pertaining to the power generation business

Retail Undertaking

- SRL is a public company incorporated under the Companies Act, 1956. SRL is a multi-format retailer providing a wide range of quality products across categories such as food, personal care, fashion, home essentials, electrical and electronics to its key consumers. SRL has 120 stores, including 37 hyper stores in over 35 cities in India. The current capital structure of SRL is detailed hereunder:

| Particulars | INR |
|---|------------------------|
| Authorised Share Capital | |
| 150,00,00,000 equity shares of INR 10 each | 15,00,00,00,000 |
| Total | 15,00,00,00,000 |
| Issued, Subscribed and Paid-up Capital | |
| 29,67,53,585 equity shares of INR 10 each | 2,96,75,35,850 |
| Total | 2,96,75,35,850 |

- In addition to business operations in SRL, it has following subsidiaries:
 - MWRL is a public company incorporated under the Companies Act, 1956. MWRL is engaged, *inter alia*, in the business of retailing of music in various formats across Music World outlets. The current capital structure of MWRL is detailed hereunder:

| Particulars | INR |
|---|--------------------|
| Authorised Share Capital | |
| 60,00,000 equity shares of INR 10 each | 6,00,00,000 |
| Total | 6,00,00,000 |
| Issued, Subscribed and Paid-up Capital | |
| 50,00,000 equity shares of INR 10 each | 5,00,00,000 |
| Total | 5,00,00,000 |

- Au Bon Pain Café India Limited (“ABPIL”), incorporated in 2008 and based in Bengaluru, owns and operates retail chains of coffee shops in India.





- In addition to above subsidiaries following power generation plants would form part of the Power Generation Undertaking:
 - The 750MW Budge Budge Generating Station,
 - The 135MW Southern Generating Station, and
 - The 240MW Titagarh Generating Station,

Power Generation Undertaking as referred in this report would mean Generation Undertaking as defined in the Scheme and summarized below:

“**Generation Undertaking**” means all the power generation business engaged in the activity of production and generation of electricity, together with all its undertakings, assets, properties, investments and liabilities of CESC, in relation to and pertaining to the power generation business

Retail Undertaking

- SRL is a public company incorporated under the Companies Act, 1956. SRL is a multi-format retailer providing a wide range of quality products across categories such as food, personal care, fashion, home essentials, electrical and electronics to its key consumers. SRL has 120 stores, including 37 hyper stores in over 35 cities in India. The current capital structure of SRL is detailed hereunder:

| Particulars | INR |
|---|------------------------|
| Authorised Share Capital | |
| 150,00,00,000 equity shares of INR 10 each | 15,00,00,00,000 |
| Total | 15,00,00,00,000 |
| Issued, Subscribed and Paid-up Capital | |
| 29,67,53,585 equity shares of INR 10 each | 2,96,75,35,850 |
| Total | 2,96,75,35,850 |

- In addition to business operations in SRL, it has following subsidiaries:
 - MWRL is a public company incorporated under the Companies Act, 1956. MWRL is engaged, *inter alia*, in the business of retailing of music in various formats across Music World outlets. The current capital structure of MWRL is detailed hereunder:

| Particulars | INR |
|---|--------------------|
| Authorised Share Capital | |
| 60,00,000 equity shares of INR 10 each | 6,00,00,000 |
| Total | 6,00,00,000 |
| Issued, Subscribed and Paid-up Capital | |
| 50,00,000 equity shares of INR 10 each | 5,00,00,000 |
| Total | 5,00,00,000 |

- Au Bon Pain Café India Limited (“ABPIL”), incorporated in 2008 and based in Bengaluru, owns and operates retail chains of coffee shops in India.





services, such as business acquisition, customer account, customer loyalty, and differentiators, collection services, including financial, healthcare and student education loan, and data processing services that include back-office outsourcing, transaction processing, and process re-engineering services.

IT Undertaking referred in this Report would mean IT Undertaking as defined in the Scheme and summarized below:

"IT Undertaking" means all the business in relation to the information technology business of CESC together with all its undertakings, assets, properties, investments and liabilities of CESC, in relation to and pertaining to the business of information technology and shall include (without limitation):

- o Investments in the information technology business including but not limited to the investment of CESC in SPL

Resulting Companies

- **HEL**, a Power Generation Company, which along with its subsidiaries, shall hold all existing and upcoming thermal power projects and renewable energy projects.

The proposed capital structure of HEL is detailed hereunder:

| Particulars | INR |
|---|------------------------|
| Authorised Share Capital | |
| 125,00,00,000 equity shares of INR 10 each | 12,50,00,00,000 |
| Total | 12,50,00,00,000 |
| Issued, Subscribed and Paid-up Capital | |
| 6,62,78,522 equity shares of INR 10 each | 66,27,85,215 |
| Total | 66,27,85,215 |

- **RSRL** is a multi-format retailer providing a wide range of quality products across categories such as food, personal care, fashion, home essentials, electrical and electronics to its key consumers

The proposed capital structure of RSRL is detailed hereunder:

| Particulars | INR |
|---|---------------------|
| Authorised Share Capital | |
| 10,00,00,000 equity shares of INR 5 each | 50,00,00,000 |
| Total | 50,00,00,000 |
| Issued, Subscribed and Paid-up Capital | |
| 7,95,34,226 equity shares of INR 5 each | 39,76,71,129 |
| Total | 39,76,71,129 |

- **RBPSL** along with its subsidiaries operates the business of information technology and business process outsourcing with service deliveries across the globe.





The proposed capital structure of RBPSL is detailed hereunder:

| Particulars | INR |
|---|---------------------|
| Authorised Share Capital | |
| 3,00,00,000 equity shares of INR 10 each | 30,00,00,000 |
| Total | 30,00,00,000 |
| Issued, Subscribed and Paid-up Capital | |
| 2,65,11,409 equity shares of INR 10 each | 26,51,14,086 |
| Total | 26,51,14,086 |

PROPOSED RESTRUCTURING

The Proposed Restructuring as per the Draft Scheme of Arrangement would be implemented through the following steps:

Step 1: Amalgamation of CIL with CESC

Pursuant to the Scheme coming into effect, CIL would be amalgamated into CESC. Since CIL is a wholly owned subsidiary of CESC, there shall be no issue of shares by CESC in consideration for proposed amalgamation of CIL with CESC.

In this step all equity shares of CIL held by CESC shall stand cancelled.

Step 2: Demerger and Vesting of Power Generation Undertaking of CESC into HEL

Pursuant to the Scheme coming into effect, CESC would transfer its Power Generation Undertaking to HEL.

Upon Demerger, Transfer and Vesting of Power Generation Undertaking by CESC to HEL, equity shares of HEL will be issued to the shareholders of CESC as a consideration for the Power Generation Undertaking.

Pursuant to the abovementioned transfer, all equity shares of HEL held by CESC shall stand cancelled.

Step 3: Demerger and Vesting of Retail Undertaking 1 of CESC into RSRL

Pursuant to the Scheme coming into effect, CESC would transfer its Retail Undertaking 1 to RSRL.

Upon Demerger, Transfer and Vesting of Retail Undertaking 1 by CESC to RSRL, shares of RSRL will be issued to the shareholders of CESC as a consideration for the Retail Undertaking 1.

Pursuant to the Scheme, the existing equity share capital of RSRL shall stand cancelled.





Step 4: Demerger and Vesting of Retail Undertaking 2 of SRL into RSRL

Pursuant to the Scheme coming into effect, SRL would transfer its Retail Undertaking 2 to RSRL.

Upon Demerger, Transfer and Vesting of Retail Undertaking 2 by SRL to RSRL, Preference Shares of RSRL will be issued to CESC, the shareholder of SRL, as a consideration for the Retail Undertaking 2.

After completion of Step 3, Step 4 and upon allotment of equity shares and preference shares by RSRL as stated above, equity shares held by CESC in RSRL shall stand cancelled, extinguished and annulled on and from the Effective Date and the paid up capital of RSRL to that effect shall stand cancelled and reduced, which shall be regarded as reduction of share capital of RSRL.

Step 5: Demerger and Vesting of IT Undertaking of CESC into RBPSL

Pursuant to the scheme coming into effect, CESC would transfer its IT Undertaking to RBPSL.

Upon Demerger, Transfer and Vesting of IT Undertaking by CESC to RBPSL, equity shares of RBPSL will be issued to the shareholders of CESC, as a consideration for the IT Undertaking.

After completion of Step 5 and upon allotment of equity shares by RBPSL as stated above, equity shares held by CESC in RSPSL shall stand cancelled, extinguished and annulled on and from the Effective Date and the paid up capital of RSPSL to that effect shall stand cancelled and reduced, which shall be regarded as reduction of share capital of RSPSL.

Step 6: Amalgamation of SRL with CESC

Pursuant to the scheme coming into effect, SRL would be amalgamated into CESC. Since SRL is a wholly owned subsidiary of CESC, there shall be no issue of shares by CESC in consideration for proposed amalgamation of SRL with CESC.

In this step all equity shares of SRL held by CESC shall stand cancelled.







Step 7: Amalgamation of MWRL with CESC

Pursuant to the scheme coming into effect, MWRL would be amalgamated with CESC. Pursuant to merger of SRL with CESC in Step 6, MWRL would be a wholly owned subsidiary of CESC. Therefore, there shall be no issue of shares by CESC in consideration for proposed amalgamation of MWRL with CESC.

In this step all equity shares of MWRL held by CESC shall stand cancelled.

Step 8: Amalgamation of SPL with RBPSL

Pursuant to the scheme coming into effect, SPL would be amalgamated with RBPSL. Since SPL is a wholly owned subsidiary of RBPSL, there shall be no issue of shares by RBPSL in consideration for proposed amalgamation of SPL with RBPSL.

Pursuant to the abovementioned transfer, all equity shares of SPL held by RBPSL shall stand cancelled.

Step 9: Amalgamation of NRPL with CPL

Pursuant to the scheme coming into effect, NRPL would be amalgamated with CPL. Since NRPL is a wholly owned subsidiary of CPL, there shall be no issue of shares by CPL in consideration for proposed amalgamation of NRPL with CPL.

In this step all equity shares of NRPL held by CESC shall stand cancelled.

SOURCES OF INFORMATION

In arriving at our opinion set forth below, we have relied on:

- (a) Draft Composite Scheme of Arrangement of CESC.
- (b) Existing Share Capital Structure of CESC, SRL, MWRL, SPL, CIL, HEL, NRPL and CPL.
- (c) Proposed Capital Structure of HEL, RSRL and RBPSL.
- (d) Discussions (including oral) with management of CESC regarding the Proposed Restructuring, current operations, future plans, capital expenditure etc.
- (e) Discussions (including Oral) and documents as provided by Valuer for the purpose of this engagement.
- (f) Other relevant details regarding CESC, its subsidiaries, associates, divisions and the Proposed Restructuring exercise.







SCOPE LIMITATIONS

Our report is subject to the scope limitations detailed hereinafter. As such the report is to be read in totality, and not in parts, in conjunction with the relevant documents referred to therein.

Our work does not constitute an audit, due diligence or certification of the historical financial statements in relation to the Companies including the working results of the Companies or its businesses referred to in this report. Accordingly, we are unable to and do not express an opinion on the accuracy of any financial information referred to in this report.

Our analysis and results are specific to the purpose of the exercise of giving our fairness opinion on the Share Entitlement Ratios for the Proposed Restructuring. It may not be valid for any other purpose or if provided on behalf of any other entity.

Our analysis and results are also specific to the date of this report and based on information as at 18 May, 2017. An exercise of this nature involves consideration of various factors. This report is issued on the understanding that the Companies have drawn our attention to all the matters, which they are aware of concerning the financial position of the Companies, their businesses, and any other matter, which may have an impact on our opinion, on the Share Entitlement Ratios for the Proposed Restructuring, including any significant changes that have taken place or are likely to take place in the financial position of the Companies or their businesses subsequent to the proposed Appointed Date for the Proposed Restructuring. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

In the course of the present exercise, we were provided with both written and verbal information, including financial data. The terms of our engagement were such that we were entitled to rely upon the information provided by the Companies and/or Valuer without detailed inquiry. With respect to the financial forecasts relating to the Companies, we have assumed that they have been reasonably prepared based on the best currently available estimates and good faith judgments of the management as to the future financial performance of the Companies. Also, we understand that the Companies' management has not omitted any relevant and material factors for the purposes of the work which we have undertaken in connection with this report. Accordingly, we shall have no obligation to verify the accuracy or completeness of any such information or express any opinion or offer any form of assurance regarding the accuracy or completeness of such information and shall not assume any liability therefor. We assume no responsibility whatsoever for any errors in the above information furnished by the Companies and their impact on the present exercise.





We express no opinion whatever and make no recommendation at all to CESC underlying its decision to effect the Proposed Restructuring or as to how the holders of equity shares or preference shares or secured or unsecured creditors of the Companies should vote at their respective meetings held in connection with the Proposed Restructuring. We do not express and should not be deemed to have expressed any views on any other term of the Proposed Restructuring. We also express no opinion and accordingly accept no responsibility or as to the prices at which the equity shares of CESC and/or FSL will trade following the announcement of the Proposed Restructuring or as to the financial performance of the Companies following the consummation of the Proposed Restructuring.

No investigation of the Companies' claim to title of assets has been made for the purpose of this exercise and the Companies' claim to such rights has been assumed to be valid. No consideration has been given to liens or encumbrances against the assets, beyond the loans disclosed in the accounts. Therefore, no responsibility whatsoever is assumed for matters of a legal nature. Our report is not and should not be construed as our opining or certifying the compliance of the Proposed Restructuring with the provisions of any law including companies, taxation and capital market related laws or as regards any legal implications or issues arising from such Proposed Restructuring.

We have not conducted or provided an analysis of due diligence or appraisal of the assets and liabilities of the Companies and have wholly relied on information provided by the Companies and/or Valuer in that regard.

In the ordinary course of business, ICICI Securities Limited and its affiliates is engaged in securities trading, securities brokerage and investment activities, as well as providing investment banking and investment advisory services. In the ordinary course of its trading, brokerage and financing activities, any member of ICICI Securities Limited may at any time hold long or short positions, and may trade or otherwise effect transactions, for its own account or the accounts of customers, in debt or equity securities or senior loans of any company that may be involved in the Proposed Restructuring.







RATIONALE & CONCLUSION

We understand that all the shareholders of CESC will upon the Proposed Restructuring, be the ultimate beneficial owners of HEL, RSRL and RBPSL in the same ratio (inter se) as they hold shares in CESC, as on the record date.

In the circumstances, having regard to all relevant factors and on the basis of information and explanations given to us, we are of the opinion on the date hereof, that the proposed Share Entitlement Ratios as recommended by Valuer, which forms the basis for the Proposed Restructuring is fair and reasonable.

Yours faithfully,
For ICICI Securities Limited,



Mridul Mehta
Executive Vice President
Investment Banking
ICICI Securities
Mumbai

Date: 18 May 2017

Annexure -"ES 7" to Explanatory Statement
PRE-POST SCHEME SHAREHOLDING PATTERN OF THE APPLICANT COMPANIES

| Sr. No. | Category | CESC Infrastructure Ltd.* | Spencer's Retail Limited* | Music World Retail Limited* | Spn Lq Private Ltd.* | New Rising Promoters P. Ltd.* | CESC Ltd. | | Haldia Energy Limited | | RP-SG Retail Ltd. | | RP-SG Business Process Services Ltd. | | Crescent Power Ltd. | |
|---------|--|---------------------------|---------------------------|-----------------------------|----------------------|-------------------------------|--------------------------|---------------------------|--------------------------|---------------------------|--------------------------|---------------------------|--------------------------------------|---------------------------|--------------------------|---------------------------|
| | | | | | | | Pre Scheme Share-holding | Post Scheme Share-holding | Pre Scheme Share-holding | Post Scheme Share-holding | Pre Scheme Share-holding | Post Scheme Share-holding | Pre Scheme Share-holding | Post Scheme Share-holding | Pre Scheme Share-holding | Post Scheme Share-holding |
| (A) | Promoter and Promoter Group | | | | | | | | | | | | | | | |
| (1) | Indian | | | | | | | | | | | | | | | |
| (a) | Individuals/ Hindu Undivided Family | 0 | 0 | 0 | 0 | 0 | 142110 | 142110 | 0 | 142110 | 0 | 170531 | 0 | 56843 | 0 | 0 |
| (b) | Body Corporate | 2898050000 | 296753585 | 5000000 | 471028050 | 2510000 | 32949993 | 32949993 | 1203441049 | 32949993 | 50000 | 39532790 | 50000 | 13177595 | 60000000 | 60000000 |
| | Sub-Total (A) (1) | 2898050000 | 296753585 | 5000000 | 471028050 | 2510000 | 33086103 | 33086103 | 1203441049 | 33086103 | 50000 | 39703321 | 50000 | 13234438 | 60000000 | 60000000 |
| (2) | FOREIGN | | | | | | | | | | | | | | | |
| (a) | Bodies Corporate | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Sub-Total (A) (2) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Shareholding of Promoter and Promoter Group (A) = (A) (1) + (A) (2) | 2898050000 | 296753585 | 5000000 | 471028050 | 2510000 | 33086103 | 33086103 | 1203441049 | 33086103 | 50000 | 39703321 | 50000 | 13234438 | 60000000 | 60000000 |
| (B) | Public Shareholding | | | | | | | | | | | | | | | |
| (1) | Institutions | | | | | | | | | | | | | | | |
| (a) | Mutual Funds | 0 | 0 | 0 | 0 | 0 | 11694749 | 11694749 | 0 | 11694749 | 0 | 14033703 | 0 | 4677907 | 0 | 0 |
| (b) | Foreign Portfolio Investors | 0 | 0 | 0 | 0 | 0 | 13971985 | 13971985 | 0 | 13971985 | 0 | 16766382 | 0 | 5588794 | 0 | 0 |
| (c) | Financial Institutions / Banks | 0 | 0 | 0 | 0 | 0 | 1683615 | 1683615 | 0 | 1683615 | 0 | 2020338 | 0 | 673446 | 0 | 0 |
| (d) | Insurance Companies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (e) | venture Capital Funds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (f) | Alternate Investment Funds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (g) | Any other (Foreign Bank) | 0 | 0 | 0 | 0 | 0 | 63200 | 63200 | 0 | 63200 | 0 | 75840 | 0 | 25280 | 0 | 0 |
| | Sub-Total (B) (1) | 0 | 0 | 0 | 0 | 0 | 27413549 | 27413549 | 0 | 27413549 | 0 | 32896263 | 0 | 10965427 | 0 | 0 |
| (2) | Central Government / State Government(s)/ President of India | 0 | 0 | 0 | 0 | 0 | 1176 | 1176 | 0 | 1176 | 0 | 1411 | 0 | 470 | 0 | 0 |
| | Sub-Total (B) (2) | 0 | 0 | 0 | 0 | 0 | 1176 | 1176 | 0 | 1176 | 0 | 1411 | 0 | 470 | 0 | 0 |
| (3) | Non Institutions | | | | | | | | | | | | | | | |
| (a) | i) Individual Shareholders holding nominal share capital upto Rs. 2 Lakhs | 0 | 0 | 0 | 0 | 0 | 1984628 | 1984628 | 0 | 1984628 | 0 | 2381553 | 0 | 793851 | 0 | 0 |

| Sr. No. | Category | CESC Infrastructure Ltd.* | Spencer's Retail Limited* | Music World Retail Limited* | Spem Private Ltd.* | New Rising Promoters P. Ltd.* | CESC Ltd. | | Haldia Energy Limited | | RP-SG Retail Ltd. | | RP-SG Business Process Services Ltd. | | Crescent Power Ltd. | |
|---------|---|---------------------------|---------------------------|-----------------------------|--------------------|-------------------------------|--------------------------|---------------------------|--------------------------|---------------------------|--------------------------|---------------------------|--------------------------------------|---------------------------|--------------------------|---------------------------|
| | | | | | | | Pre Scheme Share-holding | Post Scheme Share-holding | Pre Scheme Share-holding | Post Scheme Share-holding | Pre Scheme Share-holding | Post Scheme Share-holding | Pre Scheme Share-holding | Post Scheme Share-holding | Pre Scheme Share-holding | Post Scheme Share-holding |
| | ii) Individual Shareholders holding nominal share capital in excess of Rs. 2 Lakh | 0 | 0 | 0 | 0 | 0 | 327587 | 163793 | 0 | 163793 | 0 | 196552 | 0 | 65517 | 0 | 0 |
| (b) | NBFCs registered with RBI | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (c) | Overseas Depositories (holding DRs) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (d) | Any Other | 0 | 0 | 0 | 0 | 0 | 7247814 | 3623906 | 0 | 3623906 | 0 | 4346686 | 0 | 1449559 | 0 | 0 |
| | Trusts | 0 | 0 | 0 | 0 | 0 | 7140 | 3570 | 0 | 3570 | 0 | 4284 | 0 | 1428 | 0 | 0 |
| | Foreign Nationals | 0 | 0 | 0 | 0 | 0 | 17629 | 8814 | 0 | 8814 | 0 | 10577 | 0 | 3525 | 0 | 0 |
| | Hindu Undivided Family | 0 | 0 | 0 | 0 | 0 | 101722 | 50861 | 0 | 50861 | 0 | 61033 | 0 | 20344 | 0 | 0 |
| | Overseas Bodies Corporates | 0 | 0 | 0 | 0 | 0 | 316180 | 158090 | 0 | 158090 | 0 | 189708 | 0 | 63236 | 0 | 0 |
| | Non Residents Indians(Non-repat) | 0 | 0 | 0 | 0 | 0 | 44434 | 22217 | 0 | 22217 | 0 | 26660 | 0 | 8886 | 0 | 0 |
| | Non Residents Indians(Repat) | 0 | 0 | 0 | 0 | 0 | 587926 | 293963 | 0 | 293963 | 0 | 352755 | 0 | 117585 | 0 | 0 |
| | Clearing Members | 0 | 0 | 0 | 0 | 0 | 337872 | 168936 | 0 | 168936 | 0 | 202723 | 0 | 67574 | 0 | 0 |
| | Bodies Corporate | 0 | 0 | 0 | 0 | 0 | 5665134 | 2832567 | 0 | 2832567 | 0 | 3399080 | 0 | 1135026 | 0 | 0 |
| | Unclaimed shares | 0 | 0 | 0 | 0 | 0 | 169777 | 84888 | 0 | 84888 | 0 | 101866 | 0 | 33955 | 0 | 0 |
| | Sub-Total (B)(3) | | | | | | | | 0 | | | | | | 0 | 0 |
| | Total Public Shareholding (B) = (B)(1) + (B)(2) + (B)(3) | 0 | 0 | 0 | 0 | 0 | 66374102 | 33187052 | 0 | 33187052 | 0 | 39824465 | 0 | 13274824 | 0 | 0 |
| C. | Custodian/DR holder | 0 | 0 | 0 | 0 | 0 | 10732 | 5366 | 0 | 5366 | 0 | 6439 | 0 | 2146 | 0 | 0 |
| | Sub-Total (C) | 0 | 0 | 0 | 0 | 0 | 10732 | 5366 | 0 | 5366 | 0 | 6439 | 0 | 2146 | 0 | 0 |
| | Total Shareholding (A+B+C) | 2898050000 | 296753585 | 5000000 | 471028050 | 2510000 | 132557043 | 66278521 | 1203441049 | 66278521 | 50000 | 79534225 | 50000 | 26511408 | 60000000 | 60000000 |

* There will be no post scheme shareholding pattern as the company will be dissolved without winding up.

Annexure -"ES 8" to Explanatory Statement



SEC : 12297

24 August 2017

The General Manager,
Department of Corporate Services,
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor
Plot No. C/1, G-Block
Bandra-Kurla Complex
Bandra (East)
Mumbai – 400 051.

Dear Sir/ Madam,

Application for grant of approval under Regulation 37 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Complaint report in relation to Composite Scheme of Arrangement amongst the CESC Infrastructure Limited, Spencer's Retail Limited, Music World Retail Limited, Spen Liq Private Limited, New Rising Promoters Private Limited, CESC Limited ("Company"), Haldia Energy Limited, RP-SG Retail Limited, RP-SG Business Process Services Limited, Crescent Power Limited, and their respective shareholders, under Sections 230 and 232 and other applicable provisions of the Companies Act, 2013 ("Scheme")

This is in reference to our application under Regulation 37 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the proposed Scheme.

Please find attached herewith in terms of SEBI's circular dated 10 March, 2017 on Scheme of Arrangement, the Complaint Report in respect of the draft scheme hosted on your website and the Company's website on 2 August, 2017 and 21 July, 2017 respectively.

Kindly take the same on record and provide us necessary "No objection" at the earliest to enable us to file the Scheme with the National Company Law Tribunal.

Thanking you,

Yours faithfully,


Company Secretary

1 | 2

Complaint Report

Part A

| Sr. No. | Particulars | Number |
|---------|--|----------------|
| 1. | Number of complaints received directly | Nil |
| 2. | Number of complaints forwarded by Stock Exchange | Nil |
| 3. | Total Number of complaints/comments received (1+2) | Nil |
| 4. | Number of complaints resolved | Not applicable |
| 5. | Number of complaints pending | Not applicable |

Part B

| Sr. No. | Name of complainant | Date of complaint | Status (Resolved/Pending) |
|---------|---------------------|-------------------|---------------------------|
| 1. | Not Applicable | | |

Yours faithfully,



Company Secretary



SEC : 12295

18 August 2017

The General Manager,
Department of Corporate Services,
BSE Limited,
P.J. Towers, Dalal Street,
Mumbai – 400 001.

Dear Sir/ Madam,

Application for grant of approval under Regulation 37 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Complaint report in relation to Composite Scheme of Arrangement amongst the CESC Infrastructure Limited, Spencer's Retail Limited, Music World Retail Limited, Spen Liq Private Limited, New Rising Promoters Private Limited, CESC Limited ("Company"), Haldia Energy Limited, RP-SG Retail Limited, RP-SG Business Process Services Limited, Crescent Power Limited, and their respective shareholders, under Sections 230 and 232 and other applicable provisions of the Companies Act, 2013 ("Scheme")

This is in reference to our application under Regulation 37 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the proposed Scheme.

Please find attached herewith in terms of Para 6 of Annexure III to SEBI's circular dated 10 March, 2017 the Status Report in respect of the draft scheme hosted on your website and the Company's website on 27 July, 2017 and 24 July, 2017 respectively.

Kindly take the same on record and provide us necessary "No objection" at the earliest to enable us to file the Scheme with the National Company Law Tribunal.

Thanking you,

Yours faithfully,


Company Secretary

1 | 2

Complaints Report

Part A

| Sr. No. | Particulars | Number |
|---------|--|----------------|
| 1. | Number of complaints received directly | Nil |
| 2. | Number of complaints forwarded by Stock Exchange | Nil |
| 3. | Total Number of complaints/comments received (1+2) | Nil |
| 4. | Number of complaints resolved | Not applicable |
| 5. | Number of complaints pending | Not applicable |

Part B

| Sr. No. | Name of complainant | Date of complaint | Status (Resolved/Pending) |
|---------|---------------------|-------------------|---------------------------|
| 1. | Not Applicable | | |

Yours faithfully,



Company Secretary

SEC:SC:30601

24 August, 2017

The Secretary
Calcutta Stock Exchange Limited
6, Lyons Range
Kolkata – 700 001

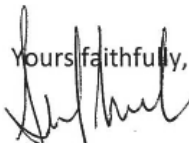
Dear Sirs,

Composite Scheme of Arrangement amongst the CESC Infrastructure Limited, Spencer's Retail Limited, Music World Retail Limited, Spen Liq Private Limited, New Rising Promoters Private Limited, CESC Limited, Haldia Energy Limited, RP-SG Retail Limited, RP-SG Business Process Services Limited, Crescent Power Limited, and their respective shareholders, under Sections 230 and 232 and other applicable provisions of the Companies Act, 2013 ("Scheme")

This is in reference to our application under Regulation 37 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the proposed Scheme.

Please find attached herewith Complaints Report on the said Scheme filed with National Stock Exchange of India Limited today by the Company.

Thanking you,

Yours faithfully,


General Manager (Secretarial & Estates)

Complaints Report

Part A

| Sr. No. | Particulars | Number |
|---------|--|----------------|
| 1. | Number of complaints received directly | Nil |
| 2. | Number of complaints forwarded by Stock Exchange | Nil |
| 3. | Total Number of complaints/comments received (1+2) | Nil |
| 4. | Number of complaints resolved | Not applicable |
| 5. | Number of complaints pending | Not applicable |

Part B

| Sr. No. | Name of complainant | Date of complaint | Status (Resolved/Pending) |
|---------|---------------------|-------------------|---------------------------|
| 1. | Not Applicable | | |

Yours faithfully,



Company Secretary

Annexure -"ES 9" to Explanatory Statement



Ref: NSE/LIST/12640

September 15, 2017

The Company Secretary
CESC Limited
CESC House
Chowringhee Square
Kolkata – 700001

Kind Attn: Mr. Subhasis Mitra

Dear Sir,

Sub: Observation letter for Composite Scheme of Arrangement amongst CESC Infrastructure Limited and Spencer's Retail Limited and Music World Retail Limited and Spen Liq Private Limited and New Rising Promoters Private Limited and CESC Limited and Haldia Energy Limited and RP-SG Retail Limited and RP-SG Business Process Services Limited and Crescent Power Limited and their respective shareholders.

This has reference to Composite Scheme of Arrangement amongst CESC Infrastructure Limited and Spencer's Retail Limited and Music World Retail Limited and Spen Liq Private Limited and New Rising Promoters Private Limited and CESC Limited and Haldia Energy Limited and RP-SG Retail Limited and RP-SG Business Process Services Limited and Crescent Power Limited and their respective shareholders submitted to NSE on July 21, 2017.

Based on our letter reference no Ref: NSE/LIST/17241 submitted to SEBI and pursuant to SEBI Circular No. CFD/DIL3/CIR/2017/21 dated March 10, 2017, SEBI has vide letter dated September 14, 2017, has given following comments on the draft Scheme of Arrangement:

- 1. Company to ensure that applicable information pertaining to unlisted entities CIL, SRL, MWRL, SPL, NRPL, HEL, RSRL, RBPSL and CPL is included in the abridged prospectus as per the format specified in the circular.*
- 2. Company to ensure that additional information, if any, submitted after filing the scheme with the Stock Exchange, shall be displayed from the date of receipt of this letter on the website of the listed company.*
- 3. Company shall duly comply with various provisions of the circulars.*
- 4. Company is advised that the observations of SEBI/Stock Exchanges shall be incorporated in the petition to be filed before National Company Law Tribunal (NCLT) and the company is obliged to bring the observations to the notice of NCLT.*
- 5. It is to be noted that the petitions are filed by the Company before NCLT after processing and communication of comments/observations on draft scheme by SEBI/stock exchange. Hence the company is not required to send notice for representation as mandated under section 230(5) of Companies Act, 2013 to SEBI again for its comments /observations /representations.*



Continuation Sheet

Based on the draft scheme and other documents submitted by the Company, including undertaking given in terms of regulation 11 of SEBI (LODR) Regulation, 2015, we hereby convey our “No-objection” in terms of regulation 94 of SEBI (LODR) Regulation, 2015, so as to enable the Company to file the draft scheme with the National Company Law Tribunal.

However, the Exchange reserves its rights to raise objections at any stage if the information submitted to the Exchange is found to be incomplete/ incorrect/ misleading/ false or for any contravention of Rules, Bye-laws and Regulations of the Exchange, Listing Agreement, Listing Regulations, Guidelines/ Regulations issued by statutory authorities.

The validity of this “Observation Letter” shall be six months from September 15, 2017, within which the Scheme shall be submitted to the NCLT. Further pursuant to the above cited SEBI circulars upon sanction of the Scheme by NCLT, you shall submit to NSE the following:

- a) Copy of Scheme as approved by the NCLT;
- b) Result of voting by shareholders for approving the Scheme;
- c) Statement explaining changes, if any, and reasons for such changes carried out in the Approved Scheme vis-à-vis the Draft Scheme,
- d) Status of compliance with the Observation Letter/s of the stock exchanges.
- e) The application seeking exemption from Rule 19(2)(b) of SCRR, 1957, wherever applicable; and
- f) Complaints Report as per SEBI Circular No.CFD/DIL3/CIR/2017/21 dated March 10, 2017.

Yours faithfully,
For National Stock Exchange of India Limited

Divya Poojari
Manager

P.S. Checklist for all the Further Issues is available on website of the exchange at the following URL http://www.nseindia.com/corporates/content/further_issues.htm



DCS/AMAL/AC/R37/915/2017-18

September 15, 2017

The Company Secretary
CESC LTD
CESC House, Chowringhee Square,
Kolkata, West Bengal, 700001.

Dear Sir,

Sub: Observation letter regarding the Draft Scheme of Arrangement Between CESC Limited, CESC Infrastructure Limited, Spencers Retail Limited, Music World Retail Limited, Spen Liq Private Limited, New Rising Promoters Private Limited, Haldia Energy Limited, RP SG Retail Limited, RP SG Business Process Limited and Crescent Power Limited.

We are in receipt of Draft Scheme of Arrangement Between CESC Limited, CESC Infrastructure Limited, Spencers Retail Limited, Music World Retail Limited, Spen Liq Private Limited, New Rising Promoters Private Limited, Haldia Energy Limited, RP SG Retail Limited, RP SG Business Process Limited and Crescent Power Limited filed as required under SEBI Circular No. CFD/DIL3/CIR/2017/21 dated March 10, 2017; SEBI vide its letter dated September 14, 2017, has inter alia given the following comment(s) on the draft scheme of arrangement:

- "Company to ensure that the applicable information pertaining to unlisted entities CESC Infrastructure Limited, Spencers Retail Limited, Music World Retail Limited, Spen Liq Private Limited, New Rising Promoters Private Limited, Haldia Energy Limited, RP SG Retail Limited, RP SG Business Process Limited and Crescent Power Limited is included in the abridged prospectus as per the format specified in the circular."
- "Company shall ensure that additional information, if any, submitted by the Company, after filing the scheme with the stock exchange, from the date of receipt of this letter is displayed on the websites of the listed company."
- "Company shall duly comply with various provisions of the Circulars."
- "Company is advised that the observations of SEBI/Stock Exchanges shall be incorporated in the petition to be filed before National Company Law Tribunal (NCLT) and the company is obliged to bring the observations to the notice of NCLT."
- "It is to be noted that the petitions are filed by the company before NCLT after processing and communication of comments/observations on draft scheme by SEBI/stock exchange. Hence, the company is not required to send notice for representation as mandated under section 230(5) of Companies Act, 2013 to SEBI again for its comments / observations / representations."

Accordingly, based on aforesaid comment offered by SEBI, the company is hereby advised:

- To provide additional information, if any, (as stated above) along with various documents to the Exchange for further dissemination on Exchange website.
- To ensure that additional information, if any, (as stated aforesaid) along with various documents are disseminated on their (company) website.
- To duly comply with various provisions of the circulars.

In light of the above, we hereby advise that we have no adverse observations with limited reference to those matters having a bearing on listing/de-listing/continuous listing requirements within the provisions of Listing Agreement, so as to enable the company to file the scheme with Hon'ble NCLT.

However, the listing of equity shares of Haldia Energy Limited, RP SG Retail Limited and RP SG Business Process Limited on the BSE Limited, shall be subject to SEBI granting relaxation under Rule 19(2)(b) of the Securities Contract (Regulation) Rules, 1957 and compliance with the requirements of SEBI circular. No. CIR/CFD/CMD/16/2015 dated November 30, 2015. Further, Haldia Energy Limited, RP SG Retail Limited and RP SG Business Process Limited shall comply with SEBI Act, Rules, Regulations, directions of the SEBI and any other statutory authority and Rules, Byelaws, and Regulations of the Exchange.

The Company shall fulfill the Exchange's criteria for listing the securities of such company and also comply with other applicable statutory requirements. However, the listing of shares of Haldia Energy Limited, RP SG Retail Limited and RP SG Business Process Limited is at the discretion of the Exchange. In addition to the above, the listing of Haldia Energy Limited, RP SG Retail Limited and RP SG Business Process Limited pursuant to the Scheme of Arrangement shall be subject to SEBI approval and the Company satisfying the following conditions:



BSE Limited (Formerly Bombay Stock Exchange Ltd.)
Registered Office : Floor 25, P J Towers, Dalal Street, Mumbai 400 001 India
T: +91 22 2272 1234/33 E: corp.comm@bseindia.com www.bseindia.com
Corporate Identity Number : L87120MH2005PLC155188

(2)

1. To submit the Information Memorandum containing all the information about Haldia Energy Limited, RP SG Retail Limited and RP SG Business Process Limited Ltd in line with the disclosure requirements applicable for public issues with BSE, for making the same available to the public through the website of the Exchange. Further, the company is also advised to make the same available to the public through its website.
2. To publish an advertisement in the newspapers containing all the information of Haldia Energy Limited, RP SG Retail Limited and RP SG Business Process Limited in line with the details required as per the aforesaid SEBI circular no. CFD/DIL3/CIR/2017/21 dated March 10, 2017. The advertisement should draw a specific reference to the aforesaid Information Memorandum available on the website of the company as well as BSE.
3. To disclose all the material information about Haldia Energy Limited, RP SG Retail Limited and RP SG Business Process Limited on a continuous basis so as to make the same public, in addition to the requirements if any, specified in Listing Agreement for disclosures about the subsidiaries.
4. The following provisions shall be incorporated in the scheme:
 - i. "The shares allotted pursuant to the Scheme shall remain frozen in the depository system till listing/trading permission is given by the designated stock exchange."
 - ii. "There shall be no change in the shareholding pattern of Haldia Energy Limited, RP SG Retail Limited and RP SG Business Process Limited between the record date and the listing which may affect the status of this approval."

Further you are also advised to bring the contents of this letter to the notice of your shareholders, all relevant authorities as deemed fit, and also in your application for approval of the scheme of Arrangement.

Kindly note that as required under Regulation 37(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the **validity of this Observation Letter shall be Six Months from the date of this Letter**, within which the scheme shall be submitted to the NCLT. Further, pursuant to the above SEBI circulars, upon sanction of the Scheme by the Hon'ble NCLT, the listed company shall submit to the stock exchange the following:

- Copy of the NCLT approved Scheme;
- Result of voting by shareholders for approving the Scheme;
- Statement explaining changes, if any, and reasons for such changes carried out in the Approved Scheme vis-à-vis the Draft Scheme;
- Copy of the observation letter issued by all the Stock Exchanges where Company is listed.
- Status of compliance with the Observation Letter/s of the stock exchanges;
- The application seeking exemption from Rule 19(2)(b) of SCRR, 1957, wherever applicable; and
- Complaints Report as per Annexure II of this Circular.
- Any other document/disclosure as informed by the Exchange.

The Exchange reserves its right to withdraw its 'No adverse observation' at any stage if the information submitted to the Exchange is found to be incomplete / incorrect / misleading / false or for any contravention of Rules, Bye-laws and Regulations of the Exchange, Listing Agreement, Guidelines/Regulations issued by statutory authorities.

Please note that the aforesaid observations does not preclude the Company from complying with any other requirements.

Yours faithfully,


Nitin Pujari
Sr. Manager

The Calcutta Stock Exchange Ltd.

7, Lyons Range, Kolkata - 700 001

Phone : +91 33 4025 3000, Fax : +91 33 4025 3030 / 3017

Website : www.cse-india.com, E-mail : cseadm@cse-india.com

Ref.No. CSE/LD/13669/2017

CIN: U67120WB1923PLC004707

September 20, 2017

The Company Secretary
CESC Ltd.
CESC House, Chowringhee Square,
Kolkata-700 001.

Dear Sir,

Sub: Observation letter for draft Scheme of Arrangement Between CESC Ltd. CESC Infrastructure Ltd., Spencer's Retail Ltd., Music World Retail Ltd., Spen Liq Pvt. Ltd., New Rising Promoters Pvt. Ltd. Haldia Energy Ltd., RP-SG Retail Ltd., RP-SG Business Process Services Ltd. and Crescent Power Ltd.

We are in receipt of the draft Scheme of Arrangement between CESC Ltd. CESC Infrastructure Ltd., Spencer's Retail Ltd., Music World Retail Ltd., Spen Liq Pvt. Ltd., New Rising Promoters Pvt. Ltd. Haldia Energy Ltd., RP-SG Retail Ltd., RP-SG Business Process Services Ltd. and Crescent Power Ltd.

As required under SEBI Circular. No. CFD/DIL3/CIR/2017/21 dated March 10, 2017; SEBI has vide its letter dated September 14, 2017, has inter alia given the following comment(s) on draft scheme of arrangement:

- "Company to ensure that the applicable information pertaining to unlisted entities CESC Infrastructure Ltd., Spencer's Retail Ltd., Music World Retail Ltd., Spen Liq Pvt. Ltd., New Rising Promoters Pvt. Ltd. Haldia Energy Ltd., RP-SG Retail Ltd., RP-SG Business Process Services Ltd. and Crescent Power Ltd. is included in the abridge prospectus as per the format specified in the circular."
- "Company shall ensure that additional information, if any, submitted by the Company, after filling the scheme with the stock exchange, from the date of receipt of this letter is displayed on the websites of the listed company."
- "Company shall duly comply with various provisions of the Circulars".
- Observations of SEBI/Stock Exchanges shall be incorporated in the petition to be filed before NCLT and the companies are obliged to bring the observations to the notice to NCLT.
- It is to be noted that the petitions are filed by the company before NCLT after processing and communication of comments / observations on draft scheme by SEBI /Stock Exchanges. Hence the companies are not required to send notice for representation as mandated under Section 230(5) of Companies Act, 2013 to SEBI again for its comments /observations /representations.

Accordingly, based on aforesaid comment offered by SEBI, the company is hereby advised:

- To provide additional information, if any, (as stated above) along with various documents to the Exchange for further dissemination on Exchange website.
- To ensure that additional information, if any, (as stated aforesaid) along with various documents are disseminated on their (company) website.
- To duly comply with various provisions of the circulars.

In light of the above, we hereby advise that we have no adverse observations with limited reference to those matters having a bearing on listing /de-listing /continuous listing requirements within the provisions of Listing Agreement, so as to enable the company to file the scheme with Hon'ble NCLT.

However, the listing of equity shares of Haldia Energy Ltd., RP-SG Retail Ltd., RP-SG Business Process Services Ltd. CSE Ltd. shall be subject to SEBI granting relaxation under Rule 19(2)(b) of the securities Contract (Regulating) Rules, 1957 and compliance with the requirements of SEBI circular no. CIR/CFD/CMD/16/2015 dated November 30, 2015. Further, Haldia Energy Ltd., RP-SG Retail Ltd., RP-SG Business Process Services Ltd. shall comply with SEBI Act, Rules, Regulations, directions of the SEBI and any other Statutory Authority and Rules, Bye-laws and Regulation of the Exchange.

The company shall fulfill the Exchange's criteria for the listing the securities of such company and also comply with other applicable Statutory requirements. However, the listing of shares of Haldia Energy Ltd., RP-SG Retail Ltd., RP-SG Business Process Services Ltd. is at the discretion of the Exchange. In addition to the above, the listing of Haldia Energy Ltd., RP-SG Retail Ltd., RP-SG Business Process Services Ltd. pursuant to the scheme of Arrangement shall be subject to SEBI approval and the company satisfying the following conditions:

(contd....P/2)

The Calcutta Stock Exchange Ltd.

7, Lyons Range, Kolkata - 700 001

Phone : +91 33 4025 3000, Fax : +91 33 4025 3030 / 3017

Website : www.cse-india.com, Email : cseadm@cse-india.com

CIN: U67120WB1923PLC004707

1. To submit the Information Memorandum containing all the information about Haldia Energy Ltd., RP-SG Retail Ltd., RP-SG Business Process Services Ltd. in line with the disclosure requirements applicable for public issues with CSE, for making the same available to public through the website of the Exchange. Further, the company is also advised to make the same available to the public through its website.
2. To publish an advertisement in the newspapers containing all the information of Haldia Energy Ltd., RP-SG Retail Ltd., RP-SG Business Process Services Ltd. in line with the details required as per the aforesaid SEBI Circular No. CFD/DIL3/CIR/2017/21 dated March 10, 2017. The advertisement should draw a specific reference to the aforesaid Information Memorandum available on the website of the company as well as CSE.
3. To disclose all the material information about Haldia Energy Ltd., RP-SG Retail Ltd., RP-SG Business Process Services Ltd. on a continuous basis so as to make the same public, in addition to the requirements, if any specified in Listing Agreement for disclosures about the subsidiaries.
4. The following provisions shall be incorporated in the scheme:
 - The shares allotted pursuant to the Scheme shall remain frozen in the depository system till listing/trading permission is given by the designated stock exchange."
 - "There shall be no change in the shareholding pattern of Haldia Energy Ltd., RP-SG Retail Ltd., RP-SG Business Process Services Ltd. between the record date and the listing which may affect the status of this approval."

Further, you are also advised to bring the contents of this letter to the notice of your shareholders, all relevant authorities as deemed fit, and also in your application for approval of the scheme of Arrangement.

Kindly note that as required under Regulation 37(3) of SEBI (LODR) Regulation, 2015. The **validity of this Observation Letter shall be Six Months from the date of this Letter**. Within which the scheme shall be submitted to the NCLT. Further pursuant to the above SEBI circulars. Upon sanction of the Scheme by the Hon'ble NCLT, the listed company shall submit to the stock exchange the following:


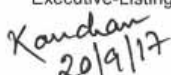
1. Copy of the Scheme approved by the NCLT.
2. Result of voting by shareholders for approving the Scheme;
3. Statement explaining changes, if any, and reasons for such changes carried out in the Approved Scheme vis-à-vis the Draft Scheme,
4. Copy of the observation letter issued by all the Stock Exchanges where company is listed.
5. Status of compliance with the Observation Letter/s of the stock exchanges;
6. The application seeking exemption from Rule 19(2)(b) if SCRR, 1957, wherever applicable; and
7. Complaints Report as per Annexure II of this Circular.
8. Any other document/disclosure as informed by the Exchange.

The Exchange reserves its right to withdraw its 'No adverse observation' at any stage if the information submitted to the Exchange is found to be incomplete / incorrect / misleading / false or for any contravention of Rules, Bye-laws and Regulations of the Exchange, Listing Agreement, Guidelines / Regulations issued by statutory authorities.

Please note that the aforesaid observations does not preclude the Company from complying with any other requirements.

Yours faithfully,

For THE CALCUTTA STOCK EXCHANGE LTD.


20/9/17
(CS Chandrani Datta)
Executive-Listing

20/9/17

CESC Infrastructure Limited

Registered Office: CESC House, Chowringhee Square, Kolkata-700001

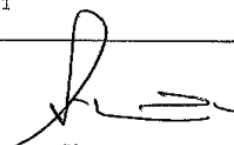
CIN: U70101WB2011PLC159584

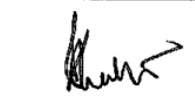
Telephone: +91 33 2225 6040

E-mail: cescinfra@rp-sg.in

Balance Sheet as at 30th June, 2017

| Particulars | Note No. | As at 30th June 2017 Rs. |
|---|----------|-----------------------------|
| I. EQUITY AND LIABILITIES | | |
| Shareholders' funds | | |
| Share Capital | 2.1 | 2898,05,00,000 |
| Reserves and surplus | 2.2 | 4,54,04,347 |
| Non-current liabilities | | |
| Long term provisions | 2.3 | 72,21,557 |
| Current liabilities | | |
| Other current liabilities | 2.4 | 1055,21,02,455 |
| Short term provisions | 2.5 | 13,578 |
| TOTAL | | 3958,52,41,937 |
| II. ASSETS | | |
| Non-current assets | | |
| Fixed assets | | |
| Tangible assets | 2.6 | 3,82,828 |
| Capital Work in Progress | | 1,57,26,326 |
| Non-current investments | 2.7 | 2836,06,00,060 |
| Long term loans and advances | 2.8 | 1105,00,00,000 |
| Current assets | | |
| Cash and bank balances | 2.9 | 51,49,390 |
| Short term loans and advances | 2.10 | 15,33,83,334 |
| TOTAL | | 3958,52,41,937 |
| The accompanying notes are an integral part of these financial statements | 1 | |


 Director
 (S. Talukdar)


 Chief Financial Officer
 (D. Bhattacharya)

Place: Kolkata
 Date: 3/11/2017

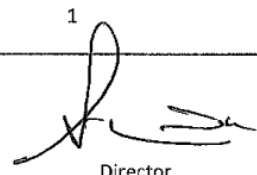
CESC Infrastructure Limited
Registered Office: CESC House, Chowringhee Square, Kolkata-700001
CIN: U70101WB2011PLC159584
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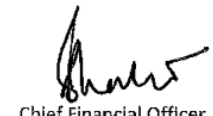
Statement of Profit and Loss for the period ended 30th June, 2017

| Particulars | Note No. | For the period ended 30th June'17 Rs. |
|--|----------|---|
| Income from investments | | - |
| Total Revenue | | - |
| Expenses | | |
| Employee benefits expense | 2.11 | 2,25,000 |
| Depreciation and amortisation expense | 2.6 | 16,087 |
| Other expenses | 2.12 | 1,83,491 |
| Total Expenses | | 4,24,578 |
| Profit for the Year | | -4,24,578 |
| Earning per equity share (Face value of Rs. 10 per share) Basic and Diluted | | 0.00 |

The accompanying notes are an integral part of these financial statements

1


 Director
(S. Talukdar)


 Chief Financial Officer
(D. Bhattacharya)


Place: Kolkata
 Date: 3/11/2017

CESC Infrastructure Limited
Registered Office: CESC House, Chowringhee Square, Kolkata-700001
CIN: U70101WB2011PLC159584
Telephone: +91 33 2225 6040
E-mail: cescinfra@rp-sg.in

Cash Flow Statement for the period ended 30th June, 2017

| | For the period ended 30th June'17 (Rs.) |
|---|---|
| A. Cash Flow from Operating Activities | |
| Profit/(Loss) for the year | -4,24,578 |
| Adjustment for : | |
| Depreciation and Amortisation | 16,087 |
| Operating Loss before Working Capital Changes | (4,08,491) |
| Adjustment for: | |
| (Increase) in Loans and Advances | 41,95,579 |
| Increase/(Decrease) in Current Liabilities and Provisions | 1,37,98,60,632 |
| Net Cash used in Operating Activities | 138,36,47,720 |
| B. Cash Flow from Investing Activities | |
| Purchase of Fixed Assets | (36,31,118) |
| Advance to subsidiary for share subscription | (1,38,00,00,000) |
| Investments in Mutual Fund | (46,00,00,000) |
| Net Cash used in Investing Activities | (1,84,36,31,118) |
| C. Cash Flow from Financing Activities | |
| Net Cash Flow from Financing Activities | 0 |
| Net Increase of Cash and Cash Equivalents | -45,99,83,398 |
| Cash and Cash Equivalents - Opening Balance | 46,51,32,788 |
| Cash and Cash Equivalents - Closing Balance | 51,49,390 |


 Director
 (S. Talukdar)


 Chief Financial Officer
 (D. Bhattacharya)

Place: Kolkata
 Date: 3/11/2017

CESC Infrastructure Limited

Registered Office: CESC House, Chowringhee Square, Kolkata-700001

CIN: U70101WB2011PLC159584

Telephone: +91 33 2225 6040

E-mail: cescinfra@rp-sg.in

1 Significant Accounting policy

The accounting policies used in the preparation of these separate supplementary unaudited financial statements are the same that the Company had followed for the preparation of its annual audited financial statements for the year ended March 31, 2017

(i) Basis of Preparation :

These separate supplementary unaudited financial statements have been prepared by the management for the purpose of Section 232 (2)(e) of the Companies Act, 2013 and are not the statutory / interim financial statements of the Company.

Note - 2.1 : Share Capital

| Particulars | As at 30th June 2017 Rs. |
|--|--------------------------------|
| Authorised Share Capital | |
| 3,000,000,000 (Previous Year: 3,000,000,000) Equity Shares of Rs 10/- each | 3000,00,00,000 |
| Issued, Subscribed and Paid up capital | |
| 2,89,80,50,000 (Previous Year: 2,688,050,000) Equity Shares of Rs 10/- each, fully paid up | 2898,05,00,000 |
| | 2898,05,00,000 |

(a) 21,00,00,000 (21 Crores) shares allotted at par value Rs.10/- to CESC Limited on 15th May,17.

(b) Reconciliation of shares outstanding at the beginning and at the end of the reporting period

| Particulars | As at 30th June, 2017 | |
|--|-----------------------|----------------|
| | No. of shares | Rs. |
| Opening balance at the beginning of the year | 268,80,50,000 | 2688,05,00,000 |
| Add: Equity shares issued during the year | 21,00,00,000 | 210,00,00,000 |
| Shares outstanding at the end of the year | 289,80,50,000 | 2898,05,00,000 |

CESC Infrastructure Limited
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Telephone: +91 33 2225 6040
E-mail: cescinfra@rp-sg.in

Note 2.2 : Reserves and Surplus

| Particulars | As at 30th June 2017 Rs. |
|---|--------------------------------|
| Surplus in the Statement of Profit and Loss | |
| Debit balance at the beginning of the year | 4,58,28,926 |
| Add: Profit for the year | -4,24,578 |
| Credit/(Debit) balance at the end of the year | 4,54,04,347 |

Note 2.3: Long Term Provisions

| Particulars | As at 30th June 2017 Rs. |
|---------------------------------|--------------------------------|
| Provision for Employee benefits | 72,21,557 |
| | 72,21,557 |

Note - 2.4: Other Current Liabilities

| Particulars | As at 30th June 2017 Rs. |
|-------------------------------|--------------------------------|
| Payable to Subsidiary Company | 1055,00,00,000 |
| Other payables | 21,02,455 |
| | 1055,21,02,455 |

Note 2.5: Short Term Provisions

| Particulars | As at 30th June 2017 Rs. |
|---------------------------------|--------------------------------|
| Provision for Employee benefits | 13,578 |
| | 13,578 |

CESC Infrastructure Limited
Registered Office: CESC House, Chowringhee Square, Kolkata-700001
CIN: U70101WB2011PLC159584
Telephone: +91 33 2225 6040
E-mail: cescinfra@cs.in

NOTE:2.6 Tangible Assets

| PARTICULARS | GROSS BLOCK AT COST | | DEPRECIATION | | NET BLOCK | | | | | |
|------------------|---------------------------------|----------------------------------|------------------------------------|---------------------------------|---------------------------------|----------------------------------|------------------------------------|---------------------------------|----------------------------------|-----------------|
| | As at 1st April, 2017 Rs. | Additions /Adjustments Rs. | Withdrawals /Adjustments Rs. | As at 30th June, 2017 Rs. | As at 1st April, 2017 Rs. | Additions /Adjustments Rs. | Withdrawals /Adjustments Rs. | As at 30th June, 2017 Rs. | As at 31st March, 2017 Rs. | |
| Computers | 13,85,110 | | | 13,85,110 | 12,89,382 | 15,225 | | 13,04,607 | 80,503 | 95,728 |
| Furniture | - | | | - | - | | | - | - | - |
| Office Equipment | 28,022 | | | 28,022 | 20,367 | 863 | | 21,229 | 6,792 | 7,655 |
| Vehicles | - | 2,95,532 | | 2,95,532 | - | | | - | 2,95,532 | - |
| TOTAL | 14,13,132 | 2,95,532 | - | 17,08,664 | 13,09,749 | 16,087 | - | 13,25,836 | 3,82,828 | 1,03,383 |

CESC Infrastructure Limited

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Note 2.7: Non Current Investments

| Particulars | As at 30th June 2017 Rs. |
|---|--------------------------------|
| Other than Trade Investments - Unquoted | |
| Investments in Equity Instruments | |
| Subsidiary Companies | |
| 1,203,441,049 (Previous Year: 1,203,441,049) Equity Shares of Haldia Energy Limited of Rs 10 each, fully paid up | 1203,54,10,520 |
| 1,275,768,954 (Previous year : 1,175,768,954) Equity Shares of Dhariwal Infrastructure Limited of Rs 10 each, fully paid up | 1586,51,89,540 |
| Investments in Mutual Fund | 46,00,00,000 |
| | <u>2836,06,00,060</u> |

Note 2.8: Long Term Loans and Advances

| Particulars | As at 30th June 2017 Rs. |
|---------------------------------------|--------------------------------|
| Unsecured, considered good | |
| Share application money to subsidiary | 11,05,00,00,000 |
| | <u>1105,00,00,000</u> |

CESC Infrastructure Limited

Registered Office: CESC House, Chowringhee Square, Kolkata-700001

CIN: U70101WB2011PLC159584

Telephone: +91 33 2225 6040

E-mail: cescinfra@rp-sg.in

Note 2.9 : Cash and Bank Balances

| Particulars | As at 30th June 2017 Rs. |
|--|--------------------------------|
| Cash and Cash equivalents | |
| Cash on Hand | 16,800 |
| Balance with Banks in Current Accounts | 51,32,590 |
| | 51,49,390 |

Note 2.10: Short Term Loans and Advances

| Particulars | As at 30th June 2017 Rs. |
|---|--------------------------------|
| Unsecured, considered good | |
| Advances to related parties | 15,25,32,034 |
| Other Advances | |
| Miscellaneous Advance to Bodies Corporate | 8,10,000 |
| Prepaid Expenses | 34,157 |
| Loan to employees | 7,144 |
| | 15,33,83,335 |

CESC Infrastructure Limited
Registered Office: CESC House, Chowringhee Square, Kolkata-700001
CIN: U70101WB2011PLC159584
Telephone: +91 33 2225 6040
E-mail: cescinfra@rp-sg.in

Note 2.11 : Employee Benefits Expense

| Particulars | upto 30th June'17 |
|--|-------------------|
| | Rs. |
| Salaries | 18,81,843 |
| Contribution to provident and other funds | 93,966 |
| | 19,75,809 |
| Less: Transfer to Holding Company /Subsidiaries / Other Body Corporate | 17,50,809 |
| | 2,25,000 |

Note 2.12 : Other Expenses

| Particulars | upto 30th June'17 |
|---|-------------------|
| | Rs. |
| Lease Rent | 48,173 |
| Professional Fees | 1,61,000 |
| General Charges | 21,674 |
| Miscellaneous Expenses | 817 |
| | 2,31,664 |
| Less: Transfer to Holding Company /Subsidiaries | 48,173 |
| | 1,83,491 |

SPENCER'S RETAIL LIMITED
Balance sheet as at 30th June 2017

| | Notes | 30th June 2017 ₹ Lakhs |
|--|-------|---------------------------|
| ASSETS | | |
| Non- Current Assets | | |
| (a) Property, Plant and Equipment | 2.1 | 15,943.26 |
| (b) Capital Work in Progress | | 267.50 |
| (c) Intangible Assets | 2.2 | 653.10 |
| (d) Financial Assets | | |
| (i) Investments | 3.1 | 4,977.73 |
| (ii) Loans and Deposits | 4 | 4,842.12 |
| (iii) Other Financial Assets | 5 | 2,409.32 |
| (e) Non Current Tax Assets (net) | | 281.99 |
| (f) Other Non Financial Assets | 6 | 1,950.39 |
| (A) | | <u>31,325.41</u> |
| Current Assets | | |
| (a) Inventories | 7 | 21,257.17 |
| (b) Financial Assets | | |
| (i) Investments | 3.2 | 813.66 |
| (ii) Trade Receivables | 8 | 3,752.41 |
| (iii) Cash and Cash Equivalents | 9.1 | 513.62 |
| (iv) Bank Balances other than (ii) above | 9.2 | 100.00 |
| (v) Loans and Deposits | 10 | 19.25 |
| (vi) Other Financial Assets | 11 | 151.59 |
| (c) Current Tax Assets (net) | | 325.95 |
| (d) Other Non Financial Assets | 12 | 887.86 |
| (B) | | <u>27,781.51</u> |
| TOTAL ASSETS [(A)+(B)] | | <u><u>59,106.92</u></u> |
| EQUITY AND LIABILITIES | | |
| EQUITY | | |
| (a) Equity Share Capital | 13 | 29,675.36 |
| (b) Other Equity | 14 | 1,828.20 |
| Total Equity (C) | | <u>21,847.16</u> |
| LIABILITIES | | |
| Non-Current Liabilities | | |
| Provisions | 15 | 776.97 |
| (D) | | <u>776.97</u> |
| Current Liabilities | | |
| (a) Financial Liabilities | | |
| (ii) Trade Payables | 16 | |
| - Total outstanding dues of Micro and small enterprises | | |
| - Total outstanding dues of creditors other than Micro and small enterprises | | 23,875.43 |
| (iii) Other Financial Liabilities | 17 | 9,670.27 |
| (b) Other Non Financial Liabilities | 18 | 1,207.03 |
| (c) Provisions | 19 | 1,730.06 |
| (E) | | <u>36,482.79</u> |
| TOTAL EQUITY AND LIABILITIES [(C) + (D)+(E)] | | <u><u>59,106.92</u></u> |

The accompanying notes referred to above form an integral part of the Financial Statements


Director


Whole Time Director and Chief Financial Officer


Company Secretary

Place : Kolkata
Date : 3.11.2017

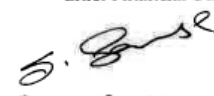
SPENCER'S RETAIL LIMITED
Statement of Profit and Loss for the period ended 30th June 2017

| | Notes | Quarter ended 30th June 2017 ₹ Lakhs |
|---|-------|--|
| Income: | | |
| Revenue from operations | 20 | 51,498.43 |
| Other income | 21 | 288.36 |
| Total Income (I) | | 51,786.79 |
| Expenses: | | |
| Purchase of traded goods | | 37,669.21 |
| Increase in inventories of traded goods | 22 | 2,660.03 |
| Cost of Raw Materials Consumed | 23 | 176.26 |
| Employee benefit expenses | 24 | 3,675.20 |
| Other expenses | 25 | 7,549.12 |
| Total (II) | | 51,729.82 |
| Earnings before interest, tax, depreciation and amortisation (EBITDA) [(I)-(II)] | | 56.97 |
| Depreciation and Amortisation | 26 | 891.92 |
| Finance costs | 27 | 344.98 |
| Loss before exceptional items and tax | | (1,179.93) |
| Other Comprehensive Income | | |
| Other Comprehensive Income not to be reclassified to profit or loss in subsequent periods | | - |
| (a) Net loss on investment in equity shares accounted at fair value | | (18.73) |
| (b) Remeasurement loss on defined benefit plans | | (18.73) |
| Other Comprehensive Income for the year (IV) | | (18.73) |
| Total Comprehensive Income for the year [(III)+(IV)] | | (1,198.66) |
| Earnings per share- Basic and Diluted (Nominal value ₹10 per share) | | (0.40) |

The accompanying notes referred to above form an integral part of the Financial Statements


Director


Whole Time Director and
Chief Financial Officer


Company Secretary

Place : Kolkata
Date : 3.11.2017

SPENCER'S RETAIL LIMITED
Cash Flow Statement for the year ended 30th June 2017

| Notes | Quarter ended 30th June 2017 ₹ Lakhs |
|---|--|
| CASH FLOW FROM OPERATING ACTIVITIES | |
| Loss before tax | (1,179.93) |
| Non Cash adjustment to reconcile loss before tax to net cash flows : | |
| Depreciation and Amortisation | 876.79 |
| Provision for Bad and Doubtful Debts | 46.99 |
| Interest expense (excluding interest cost on actuarial valuation) | 6.92 |
| Net gain on Sale of Mutual Fund units | (13.66) |
| Interest Income | (46.05) |
| Loss on sale/discard of Property,Plant & Equipments | (4.69) |
| Provision/(Reversal) for Obsolete stocks | (76.19) |
| Provisions no longer required written back | (118.65) |
| Operating Loss before working capital changes | (508.47) |
| Movement in working capital: | |
| Increase in Trade payables | (2,156.96) |
| Increase/ (Decrease) in Other Financial Liabilities | 562.08 |
| Increase/ (Decrease) in Non-Financial Liabilities | 398.55 |
| Increase in Provisions | 111.78 |
| (Increase)/ Decrease in Trade Receivables | (1,054.37) |
| Increase in Inventories | 2,621.39 |
| (Increase)/ Decrease in Other Financial Assets | (10.68) |
| Increase in Loans and Deposits | (136.20) |
| (Increase)/Decrease in Other Non Financial Assets | (206.51) |
| | (379.39) |
| Less: Taxes paid | - |
| Net cash used in operating activities (A) | (379.39) |
| CASH FLOW FROM INVESTING ACTIVITIES | |
| Purchase of Property,Plant and Equipments, including intangible assets, capital work in progress and capital advances | (458.53) |
| Proceeds from Sale of Property,Plant and Equipments | 6.38 |
| Share Application money to Subsidiary Company pending allotment (net) | 95.90 |
| Investment in Subsidiary Company | (2,000.06) |
| Proceeds from sale of Mutual Fund units | 8,550.00 |
| Purchase of Mutual Fund units | (9,349.99) |
| Investments in bank deposits (having original maturity of more than three months) | 196.05 |
| Redemption/maturity of bank deposits (having original maturity of more than three months) | (100.00) |
| Interest received | 43.81 |
| Net cash used in Investing activities (B) | (3,016.44) |
| CASH FLOW FROM FINANCING ACTIVITIES | |
| Proceeds from Share Application Money pending allotment (net) | 3,150.00 |
| Interest paid | 15.84 |
| Net Cash Flow from financing activities (C) | 3,165.84 |
| Net Increase in Cash and Cash equivalents (A+B+C) | (229.99) |
| Cash and cash equivalents at the beginning of the year | 743.61 |
| Cash and cash equivalents at the end of the year | 513.62 |
| Components of cash and cash equivalents | |
| Cash in hand | 386.94 |
| With banks-on current account | 126.68 |
| Total cash and cash equivalents | 513.62 |

The accompanying notes referred to above form an integral part of the Financial Statements


Director


Whole Time Director and
Chief Financial Officer

Company Secretary

Place : Kolkata
Date : 3.11.2017

SPENCER'S RETAIL LIMITED
Statement of Changes in Equity for the period ended 30th June 2017

A. Equity Share Capital

| | No. of Shares | ₹ in Lakhs |
|--|---------------------|------------------|
| Equity Shares of ₹ 10 each issued, subscribed and fully paid | | |
| Balance at 31st March 2017 | 29,67,53,585 | 29,675.36 |
| Equity share capital issued during the year | - | - |
| Balance at 30th June 2017 | <u>29,67,53,585</u> | <u>29,675.36</u> |

B. Other Equity

| Particulars | Share application money pending allotment | Reserve and Surplus | | | OCI | ₹ Lakhs |
|---|---|----------------------------|---------------------------|-----------------------|--|-------------------|
| | | Securities Premium Account | Share Options Outstanding | Retained Earnings (a) | Investments in equity shares at fair value | Total |
| Balance at 31st March 2017 | 1,89,495.80 | 23,320.40 | 19.52 | (2,13,052.21) | (9,563.05) | (9,779.54) |
| Loss for the year | - | - | - | (1,179.93) | - | (1,179.93) |
| Net loss on investment in equity shares accounted at fair value | - | - | - | - | - | - |
| Remeasurement loss on defined benefit plans | - | - | - | (18.73) | - | (18.73) |
| Remeasurement gains/(losses) on defined benefit plans | - | - | - | - | - | - |
| | 1,89,495.80 | 23,320.40 | 19.52 | (2,14,250.87) | (9,563.05) | (10,978.20) |
| Adjustments | | | | | | |
| Share Application money received | 3,150.00 | - | - | - | - | 3,150.00 |
| Share Options Outstanding liability reversed | - | - | - | - | - | - |
| Balance at 30th June 2017 | <u>1,92,645.80</u> | <u>23,320.40</u> | <u>19.52</u> | <u>(2,14,250.87)</u> | <u>(9,563.05)</u> | <u>(7,828.20)</u> |

The accompanying notes referred to above form an integral part of the Financial Statements



Director



Whole Time Director and Chief Financial Officer



Company Secretary

Place : Kolkata
Date : 3.11.2017

SPENCER'S RETAIL LIMITED
Notes to Financial Statements as at and for the year ended 30th June 2017

1 Basis of Preparation

These separate supplementary unaudited financial statements have been prepared by the management for the purpose of Section 232 (2)(e) of the Companies Act, 2013 and are not the statutory / interim financial statements of the Company.

1.1 Significant Accounting Policies

The accounting policies used in the preparation of these separate supplementary unaudited financial statements are the same that the Company had followed for the preparation of its annual audited financial statements for the year ended March 31, 2017.





SPENCER'S RETAIL LIMITED

Notes to Financial Statements as at and for the period ended 30th June 2017

2

2.1 Property, Plant and Equipment

| | <u>Leasehold Improvements</u> | <u>Plant & Machinery</u> | <u>Computer Hardwares</u> | <u>Vehicles</u> | <u>Furniture & Fixtures</u> | <u>Office Equipments</u> | <u>Total</u> |
|-----------------------|-------------------------------|------------------------------|---------------------------|-----------------|---------------------------------|--------------------------|--------------|
| Cost | | | | | | | |
| As at 31st March 2017 | 9,849.04 | 4,194.51 | 1,575.71 | 24.69 | 6,601.06 | 152.11 | 22,397.12 |
| Additions | 159.83 | 84.17 | 47.13 | - | 244.49 | 4.26 | 539.88 |
| Disposals/Deductions | 68.18 | - | - | 14.14 | 11.93 | - | 94.25 |
| As at 30th June 2017 | 9,940.69 | 4,278.68 | 1,622.84 | 10.55 | 6,833.62 | 156.37 | 22,842.75 |
| Depreciation | | | | | | | |
| As at 31st March 2017 | 2,366.95 | 777.96 | 842.83 | 11.94 | 2,103.80 | 32.81 | 6,136.29 |
| Charge for the year | 375.68 | 103.29 | 97.87 | 1.24 | 249.50 | 3.82 | 831.40 |
| Disposals/Deductions | 48.45 | - | - | 13.44 | 6.31 | - | 68.20 |
| As at 30th June 2017 | 2,694.18 | 881.25 | 940.70 | (0.26) | 2,346.99 | 36.63 | 6,899.49 |
| Net Block | 7,246.51 | 3,397.43 | 682.14 | 10.81 | 4,486.63 | 119.74 | 15,943.26 |

2.2 Intangible Assets

| | <u>Computer Softwares</u> | <u>Know-How and Licence</u> | <u>Total</u> |
|-----------------------|---------------------------|-----------------------------|--------------|
| Cost | | | |
| As at 31st March 2017 | 729.45 | 295.05 | 1,024.50 |
| Additions | 18.15 | - | 18.15 |
| Disposals/Deductions | - | - | - |
| As at 30th June 2017 | 747.60 | 295.05 | 1,042.65 |
| Amortisation | | | |
| As at 31st March 2017 | 222.90 | 121.26 | 344.16 |
| Charge for the year | 30.76 | 14.63 | 45.39 |
| Disposals/Deductions | - | - | - |
| As at 30th June 2017 | 253.66 | 135.89 | 389.55 |
| Net Block | 493.94 | 159.16 | 653.10 |

[Handwritten signatures]

SPENCER'S RETAIL LIMITED
Notes to Financial Statements as at and for the period ended 30th June 2017

| | <u>30th June 2017</u> |
|---|------------------------|
| | <u>₹ Lakhs</u> |
| 3 Investments | |
| 3.1 Non Current | |
| Fully Paid up in Subsidiary Companies. | |
| Investments at Fair Value through OCI (Unquoted) | |
| Aou Bon Pain Café India Ltd of ₹ 10 each: 108,000,000 equity share as at 30th June 2017 (31st March 2017: | 1,080.75 |
| Music World Retail Limited of ₹ 10 each: 5,000,000 equity share as at 30th June 2017 (31st March 2017: 5,000,000) | - |
| Omnipresent Retail India Private Limited of ₹ 10 each: 26,422,485 equity share as at 30th June 2017 (31st March 2017: 26,422,485) | 3,537.33 |
| Guiltfree Industries Limited of ₹ 10 each: 50,000 equity share as at 30th June 2017 (31st March 2016: 50,000) | 5.00 |
| Bowlopedia Restaurants India Limited of ₹ 10 each: 50,000 equity share as at 30th June 2017 (31st March 2017: Nil) | 5.00 |
| Fully Paid up in Others (at Fair Value through OCI) | |
| Retailer's Association of India: 10,000 equity share as at 30th June 2017 (31st March 2017: 10,000) | 1.00 |
| Derivative Instrument at fair value through Profit or Loss | |
| Derivative not designated as hedge | |
| Fireside Ventures Investment Fund 1 of ₹ 100,000 each : 375 units as at 30th June 2017 (31st March 2017: Nil) | 348.65 |
| | <u><u>4,977.73</u></u> |
| 3.2 Current | |
| Investment in Mutual Fund | |
| 1,507,612.853 (31.03.2016 : NIL) units of ₹ 23.5863 IDFC Ultra Short Term Fund- Growth- (Direct Plan) | 355.71 |
| 19,702.261 (31.03.2017 : NIL) units of ₹ 265.6202 each of Adiva Birla Sun life Cash Plus - Growth-Direct | 52.29 |
| 21,027.511 (31.03.2017 : NIL) units of ₹ 244.6408 each of ICICI Prudential Liquid- Direct Plan-Growth | 51.44 |
| 9,966.179 (31.03.2017 : NIL) units of ₹ 2007.8861 each of IDFC Cash Fund-Growth-(Direct Plan) | 200.11 |
| 3,147.268 (31.03.2017 : NIL) units of ₹ 3,260.9053 each HDFC Liquid- Growth option | 102.63 |
| 1276.587 (31.03.2017 : NIL) units of ₹ 4032.6916 each of Reliance Liquid Fund-Treasury Plan- Direct plan Growth Plan- growth Option | 51.48 |
| | <u><u>813.66</u></u> |

SPENCER'S RETAIL LIMITED

Notes to Financial Statements as at and for the period ended 30th June 2017

4 Loans and Deposits (at amortised cost)

(Unsecured)

| | <u>30th June 2017</u> |
|--|-----------------------|
| | ₹ Lakhs |
| Deposits | |
| Considered good | 3,024.41 |
| Considered doubtful | 106.99 |
| | <u>3,131.40</u> |
| Impairment allowance: | |
| Considered good | (23.12) |
| Considered doubtful | (106.99) |
| | <u>3,001.29</u> |
| Share application money to Subsidiary Companies pending allotment | 1,840.83 |
| Interest free loan to wholly owned subsidiary* | - |
| | <u>4,842.12</u> |

* Net of Provision for Doubtful loan ₹ 2,039.15 Lakhs

5 Other Financial Assets (at amortised cost)

(Unsecured, considered good unless stated otherwise)

| | <u>30th June 2017</u> |
|---|-----------------------|
| | ₹ Lakhs |
| Other Bank balances | |
| - Deposits with original maturity for more than 12 months | - |
| -Margin Money Deposit | 2,403.59 |
| Interest receivable on Fixed Deposits | 3.02 |
| Advances to Employees | 2.71 |
| | <u>2,409.32</u> |

6 Other Non Financial Assets

(Unsecured, considered good unless stated otherwise)

| | <u>30th June 2017</u> |
|---|-----------------------|
| | ₹ Lakhs |
| Capital Advances | 27.66 |
| Prepaid Expenses | 1,896.79 |
| Deposits for claims and tax disputes | 25.94 |
| | <u>1,950.39</u> |

7 Inventories

(At lower of cost and net realisable value)

| | <u>30th June 2017</u> |
|-------------------------------------|-----------------------|
| | ₹ Lakhs |
| Raw Material | 101.94 |
| Traded Goods | 21,381.32 |
| Less : Provision for Obsolete Stock | 441.64 |
| | <u>20,939.68</u> |
| Packing Materials | 214.88 |
| Less : Provision for Obsolete Stock | 19.33 |
| | <u>195.55</u> |
| Total | <u>21,237.17</u> |

SPENCER'S RETAIL LIMITED
Notes to Financial Statements as at and for the period ended 30th June 2017

| | |
|--|------------------------|
| 8 Trade Receivables (at amortised cost) | 30th June 2017 |
| (Unsecured) | ₹ Lakhs |
| Considered good | 3,732.41 |
| Considered Doubtful | 74.20 |
| | <u>3,806.61</u> |
| Less: Provision for doubtful receivables | <u>(74.20)</u> |
| | <u>3,732.41</u> |
| | |
| 9 Cash and Bank balances | 30th June 2017 |
| 9.1 Cash and Cash Equivalents | ₹ Lakhs |
| Balance with Banks | |
| - On current accounts | 126.68 |
| Cash in hand | 386.94 |
| | <u>513.62</u> |
| 9.2 Other bank balances | |
| Deposits with original maturity for more than 12 months | 100.00 |
| | <u>100.00</u> |
| | |
| 10 Loans and Deposits (at amortised cost) | 30th June 2017 |
| (Unsecured , considered good unless stated otherwise) | ₹ Lakhs |
| Deposits | 19.25 |
| | <u>19.25</u> |
| | |
| 11 Other Financial Assets (at amortised cost) | 30th June 2017 |
| (Unsecured , considered good unless stated otherwise) | ₹ Lakhs |
| Interest receivable on Fixed Deposits | 29.59 |
| Insurance Claims Receivable | 71.17 |
| Advances to Employees | 50.83 |
| | <u>151.59</u> |
| | |
| 12 Other Non Financial Assets | 30th June 2017 |
| (Unsecured , considered good unless stated otherwise) | ₹ Lakhs |
| Advances Recoverable in cash or in kind | 188.71 |
| Prepaid Expenses | 392.98 |
| Balance with Statutory /Government Authorities | 306.17 |
| Deposits for claims and tax disputes | - |
| | <u>887.86</u> |




SPENCER'S RETAIL LIMITED
Notes to Financial Statements as at and for the period ended 30th June 2017

13 Equity Share Capital

| | 30 th June 2017 | |
|---|---------------------|------------------|
| | No. of Shares | ₹ in Lakhs |
| Authorised | | |
| Equity shares of ₹10 each | 30,00,00,000 | 30,000.00 |
| | 30,00,00,000 | 30,000.00 |
| Issued, subscribed and fully paid up Equity shares of ₹10 | 29,67,53,585 | 29,675.36 |

14 Other Equity

| | 30 th June 2017 | |
|--|----------------------|--|
| | ₹ Lakhs | |
| 14.1 Share Application money pending allotment | | |
| Balance as per last financial statements | 1,89,495.80 | |
| Share application money received during the year | 3,150.00 | |
| Adjusted against shares issued during the year | | |
| Closing Balance | 1,92,645.80 | |
| 14.2 Securities Premium Account | | |
| Balance as per last financial statements | 23,320.40 | |
| Addition during the year | | |
| Reversal during the period | | |
| Closing Balance | 23,320.40 | |
| 14.3 Share Options Outstanding Account (refer Note (iii) below) | | |
| Balance as per last financial statements | 19.52 | |
| Addition during the period | | |
| Reversal during the year transferred to Retained Earnings | | |
| Closing Balance | 19.52 | |
| 14.4 Retained Earnings | | |
| Balance as per last financial statements | (2,13,052.21) | |
| Share Options Outstanding liability reversed | | |
| Remeasurement gains/(losses) on defined benefit plans | (18.73) | |
| Loss for the year | (1,179.93) | |
| Closing Balance | (2,14,250.87) | |
| 14.5 Other Comprehensive Income (OCI) Reserve | | |
| Balance as per last financial statements | (9,563.05) | |
| Net loss on investment in equity shares accounted at fair value | | |
| Closing Balance | (9,563.05) | |
| | (7,828.20) | |

SPENCER'S RETAIL LIMITED
Notes to Financial Statements as at and for the period ended 30th June 2017

| 15 Provisions | 30th June 2017 |
|--|-----------------------|
| | ₹ Lakhs |
| Provisions for Employee Benefits | |
| Gratuity | 303.18 |
| Leave | 248.74 |
| | <u>551.92</u> |
| Other Provisions | |
| Provision for Decommissioning Liability | 225.05 |
| | <u>776.97</u> |
| | 30th June 2017 |
| | ₹ Lakhs |
| 16 Trade Payable | |
| - Total outstanding dues of Micro and small enterprises | - |
| - Total outstanding dues of creditors other than Micro and small enterprises | 23,875.43 |
| | <u>23,875.43</u> |
| 17 Other Financial Liabilities (at amortised cost) | |
| Book Overdraft in current accounts with Banks | 3,730.33 |
| Sundry Deposits | 274.70 |
| Capital Creditors | 711.82 |
| Others | |
| - Payables to Employees | 823.48 |
| - Royalty Payable | 4,129.94 |
| | <u>9,670.27</u> |

G. Krishna

SPENCER'S RETAIL LIMITED
Notes to Financial Statements as at and for the period ended 30th June 2017

18 Other Non Financial Liabilities

| | <u>30th June 2017</u> |
|-------------------------|-----------------------|
| | ₹ Lakhs |
| Advances from Customers | 218.05 |
| Statutory Liabilities | 831.15 |
| Deferred Revenue * | 157.83 |
| | <u>1,207.03</u> |

19 Provisions

| | <u>30th June 2017</u> |
|---|-----------------------|
| | ₹ Lakhs |
| Provisions for Employee Benefits | |
| Gratuity | 91.81 |
| Leave | 40.48 |
| | <u>132.29</u> |
| Other Provisions | |
| Tax disputes | 272.86 |
| Claims on Leased Properties | 1,324.91 |
| | <u>1,730.06</u> |



SPENCER'S RETAIL LIMITED

Notes to Financial Statements as at and for the period ended 30th June 2017

| | Quarter ended 30th June 2017 (₹ Lakhs) |
|---|---|
| 10 Revenue from operations | |
| Sale of products (including excise duty) | 48,771.05 |
| Other operating revenue | |
| Income from Recoveries and Services | 2,314.23 |
| Income on Sale of Concessionaire products | 413.15 |
| | 51,498.43 |
| 11 Other income | |
| Interest Income | |
| - Bank Deposits | 46.05 |
| - Rental Deposits | 61.79 |
| - Others | 12.05 |
| Provisions no longer required written back | 118.65 |
| Net Gain on Sale of Current Investments | 13.66 |
| Miscellaneous Income | 36.16 |
| | 288.36 |
| 22 Increase in inventories of traded goods | |
| Inventories at the beginning of the year | 24,041.35 |
| Inventories at the end of the year | 21,361.32 |
| Increase in Inventories of traded goods | 2,660.03 |
| 23 Cost Of Raw Materials Consumed | |
| Inventory at the beginning of the year | 81.44 |
| Add: Purchases | 196.76 |
| | 278.20 |
| Less: Inventory at the end of the year | 101.94 |
| Cost of raw materials consumed | 176.26 |
| 24 Employee benefit expenses | |
| Salaries, Wages, Bonus and Exgratia | 3,331.36 |
| Contribution to Provident and Other Funds | 228.04 |
| Staff Welfare Expenses | 115.80 |
| | 3,675.20 |



| | Quarter ended |
|---|------------------------------|
| | <u>30th June 2017</u> |
| | (₹ Lakhs) |
| 25 Other Expenses | |
| Power and Fuel | 1,187.32 |
| Freight | 59.39 |
| Rent | 2,831.29 |
| Repairs and Maintenance | |
| - Plant and Machinery | 0.42 |
| - Buildings | 85.77 |
| - Others | 707.70 |
| Insurance | 18.59 |
| Rates and taxes | 160.07 |
| Excise duty on sales | 7.87 |
| Advertisement and Selling Expenses | 499.26 |
| Packing Materials Consumed | 137.45 |
| Travelling and Conveyance | 92.47 |
| Security Charges | 412.49 |
| Auditor's remuneration | |
| Statutory Audit fees | 15.80 |
| Tax Audit fees | 2.01 |
| Others | 2.46 |
| Service Tax | 1.24 |
| Reimbursement of Expenses | 0.34 |
| Communication expenses | 21.83 |
| Printing and Stationery | 67.55 |
| Legal and consultancy charges | 75.93 |
| Contract payments towards housekeeping expenses | 139.40 |
| Loss/(Gain) on Sale of Property Plant & Equipment (net) | 837.79 |
| Provision for Bad and Doubtful Debts | (4.69) |
| Miscellaneous Expenses | 46.99 |
| | 164.23 |
| | <u>7,549.12</u> |
| 26 Depreciation And Amortisation | |
| Depreciation of tangible assets | 831.40 |
| Amortisation of intangible assets | 45.39 |
| | <u>591.92</u> |
| 27 Finance Costs | |
| Interest Expense | 12.21 |
| Other Borrowing Costs | 332.77 |
| | <u>344.98</u> |

MUSIC WORLD RETAIL LTD
Balance sheet as at 30th June 2017

| | Notes | 30th June 2017 ₹ Lakhs |
|--|-------|---------------------------|
| ASSETS | | |
| Non- current assets | | |
| (a) Property, plant and equipment | | - |
| (b) Capital work in progress | | - |
| (c) Intangible assets | | - |
| (d) Financial assets | | - |
| - Loans and Advances | | - |
| - Other financial assets | | - |
| (e) Deferred tax assets (net) | | - |
| (f) Other non- current assets | | - |
| | | <u>-</u> |
| Current assets | | |
| (a) Inventories | | - |
| (a) Financial Assets | | - |
| - Cash and Cash Equivalent | 3 | 0.01 |
| | | <u>0.01</u> |
| TOTAL ASSETS | | <u><u>0.01</u></u> |
| EQUITY AND LIABILITIES | | |
| EQUITY | | |
| (a) Equity share capital | 4 | 500.00 |
| (b) Other equity | 5 | -2,603.73 |
| Total Equity | | <u>-2,103.73</u> |
| LIABILITIES | | |
| Non-current liabilities | | |
| (a) Financial liabilities | | - |
| - Borrowings | 6 | 2,039.15 |
| | | <u>2,039.15</u> |
| Current liabilities | | |
| (a) Financial liabilities | | - |
| - Trade Payables | | - |
| (i) Total outstanding dues of creditors other than Micro and small enterprises | 7 | 64.59 |
| | | <u>64.59</u> |
| TOTAL EQUITY AND LIABILITIES | | <u><u>0.01</u></u> |

The accompanying notes referred to above form an integral part of the Financial Statements


 Director


 Director


Place : Kolkata
 Date : 3rd Nov 2017

MUSIC WORLD RETAIL LTD
Statement of Profit and Loss for the period ended 30th June 2017

| | Notes | 2017-18 ₹ Lakhs |
|--|-------|--------------------|
| Income: | | |
| Revenue from operations | | - |
| Other income | | - |
| Total Income (I) | | - |
| Expenses: | | |
| Purchase of traded goods | | - |
| Increase in inventories of traded goods | | - |
| Employee benefit expenses | | - |
| Other expenses | | - |
| Total (II) | | - |
| Earnings before interest, tax, depreciation and amortisation (EBITDA) (I-II) | | - |
| Depreciation and Amortisation | | - |
| Finance costs | | - |
| Loss before tax (III) | | - |
| Other Comprehensive Income | | |
| Other Comprehensive Income not be reclassified to profit or loss in subsequent periods | | - |
| (a) Remeasurement gains/(losses) on defined benefit plans | | - |
| (b) Tax Expenses | | - |
| Other Comprehensive Income for the year (net of tax) (IV) | | - |
| Total Comprehensive Income for the year (net of tax) (III+IV) | | - |
| Earnings per share- Basic and Diluted | 8 | - |
| (Nominal value ₹10 per share) | | |

The accompanying notes referred to above form an integral part of the Financial Statements


 Director


 Director

Place : Kolkata
 Date : 3rd Nov 2017

MUSIC WORLD RETAIL LTD
Statement of Changes in Equity as at 30th June 2017

A. Equity Share Capital

| | No. of Shares | ₹ in Lakhs |
|--|------------------|---------------|
| Equity Shares of ₹ 10 each issued, subscribed and fully paid On April 1, 2017 | 50,00,000 | 500.00 |
| Changes in equity share capital during the period | - | - |
| Balance at June 30, 2017 | 50,00,000 | 500.00 |

B. Other Equity

| Particulars | Share application money pending allotment | Reserve and Surplus | | | | Items of OCI | ₹ Lakhs Total |
|---|---|-------------------------------|--------------------|---|---|---|------------------|
| | | Securities Premium Account | General Reserve | Share Options Outstanding Account | Deficit in the statement of profit and loss | Gains/(losses) on defined benefits plan | |
| Balance at March 31, 2017 | - | 7,524.00 | - | - | -10,127.73 | - | -2,603.73 |
| Loss for the year | - | - | - | - | - | - | - |
| Other Comprehensive Income for the year | - | - | - | - | - | - | - |
| Balance at June 30, 2017 | - | 7,524.00 | - | - | -10,127.73 | - | -2,603.73 |

The accompanying notes referred to above form an integral part of the Financial Statements


Director


Director

Place : Kolkata
Date : 3rd Nov 2017

MUSIC WORLD RETAIL LTD
Cash Flow Statement for the period ended 30th June 2017

| | Notes | 2017-18 ₹ Lakhs |
|--|-------|--------------------|
| CASH FLOW FROM OPERATING ACTIVITIES | | |
| Loss before tax | | - |
| Non Cash adjustment to reconcile loss before tax to net cash flows : | | |
| Depreciation and Amortisation | | |
| Rental deposits written off/provision | | |
| Interest expense | | |
| Profit on sale of Investments | | |
| Interest Income | | |
| Loss on sale of Assets (net) | | |
| Provision/(Reversal) for Obsolete stocks | | |
| Provisions no longer required written back | | |
| Operating Loss before working capital changes | | - |
| Movement in working capital: | | |
| Increase in Liabilities & Provisions | | - |
| Increase in Trade receivables | | |
| Increase in Inventories | | |
| Increase in Loans & Advances and Other Assets | | |
| Net cash used in operating activities (A) | | - |
| CASH FLOW FROM INVESTING ACTIVITIES | | |
| Purchase of Fixed assets, including intangible assets, capital work in progress and capital advances | | |
| Proceeds from Sale of fixed assets | | |
| Purchase consideration for acquisition of shares | | |
| Share Application money to Subsidiary Company pending allotment | | |
| Investment in Subsidiary Company | | |
| Proceeds from sale of current investments | | |
| Purchase of current investments | | |
| Investments in bank deposits (having original maturity of more than three months) | | |
| Redemption/maturity of bank deposits (having original maturity of more than three months) | | |
| Interest received | | |
| Net cash used in Investing activities (B) | | - |
| CASH FLOW FROM FINANCING ACTIVITIES | | |
| Proceeds from Issue of Share Capital (including share premium) | | |
| Proceeds from Share Application Money pending allotment | | |
| Proceeds from long-term borrowings | | |
| Repayment of long-term borrowings | | |
| Repayment of share warrant | | |
| Proceeds from short-term borrowings (net) | | |
| Interest paid | | |
| Net Cash Flow from financing activities (C) | | - |
| Net Decrease in Cash and Cash equivalents (A+B+C) | | - |
| Cash and cash equivalents at the beginning of the year | | 0.01 |
| Cash and cash equivalents at the end of the year | | 0.01 |
| Components of cash and cash equivalents | | |
| Cash in hand | | |
| Cheques on hand | | |
| With banks-on current account | | 0.01 |
| Total cash and cash equivalents | | 0.01 |

The accompanying notes referred to above form an integral part of the Financial Statements


Director


Director

Place : Kolkata
Date : 3rd Nov 2017

MUSIC WORLD RETAIL LTD

Notes to Financial Statements as at and for the period ended 30th June 2017

1 Basis of Preparation :

These separate supplementary unaudited financial statements have been prepared by the management for the purpose of Section 232 (2)(e) of the Companies Act, 2013 and are not the statutory / Interim financial statements of the Company.

2 Significant Accounting Policies :

The accounting policies used in the preparation of these separate supplementary unaudited financial statements are the same that the Company had followed for the preparation of its annual audited financial statements for the year ended March 31, 2017.

MUSIC WORLD RETAIL LTD
Notes to Financial Statements as at and for the period ended 30th June 2017

3 Cash and Cash Equivalent

| | <u>30th June 2017</u> |
|--|-----------------------|
| | ` Lakhs |
| Balance with Banks | |
| - On current accounts | 0.01 |
| Cash in hand | <u>0.01</u> |
| Other bank balances | |
| Deposits with original maturity for more than 12 months | |
| Margin Money Deposit | <u>-</u> |
| Less: Amount disclosed under Other non-current assets (refer Note 4.5) | <u>0.01</u> |

4 EQUITY SHARE CAPITAL

| | <u>30th June 2017</u> | |
|---|-----------------------|---------------|
| | No. of Shares | ` in Lakhs |
| Authorised | | |
| Equity shares of `10 each | <u>60,00,000</u> | <u>600.00</u> |
| | 60,00,000 | 600.00 |
| Issued, subscribed and fully paid up Equity shares of `10 each | 50,00,000 | 500.00 |
| a) Reconciliation of Equity Shares outstanding at the beginning and end of the year | No. of Shares | ` in Lakhs |
| At the beginning of the year | 50,00,000 | 500.00 |
| Issued during the period | <u>-</u> | <u>-</u> |
| Outstanding at the end of the period | <u>50,00,000</u> | <u>500.00</u> |

MUSIC WORLD RETAIL LTD

Notes to Financial Statements as at and for the period ended 30th June 2017

5 OTHER EQUITY

| | <u>30th June 2017</u> |
|--|-----------------------|
| | Lakhs |
| 5.1 Share Application money pending allotment | |
| Balance as per last financial statements | |
| Addition during the period | |
| Reversal during the period | |
| Closing Balance | |
| 5.2 Securities Premium Account | |
| Balance as per last financial statements | 7,524.00 |
| Addition during the period | |
| Reversal during the period | |
| Closing Balance | <u>7,524.00</u> |
| 5.3 General Reserve | |
| Balance as per last financial statements | - |
| Addition during the period | |
| Reversal during the period | |
| Closing Balance | <u>-</u> |
| 5.4 Share Options Outstanding Account | |
| Balance as per last financial statements | - |
| Addition during the period | |
| Reversal during the year, transferred to General Reserve | |
| Closing Balance | <u>-</u> |
| 5.5 Deficit in the statement of profit and loss | |
| Adjustment for Depreciation | - |
| Loss for the period | |
| Closing Balance | <u>(10,127.73)</u> |
| 5.6 OCI Reserve | |
| Balance as per last financial statements | - |
| Addition during the period | |
| Reversal during the year, transferred to General Reserve | |
| Closing Balance | <u>-</u> |
| Total Reserves & Surplus | <u>(2,603.73)</u> |

6 BORROWINGS

| | <u>30th June 2017</u> |
|---|-----------------------|
| | Lakhs |
| Interest free loan from holding company | 2,039.15 |
| | <u>2,039.15</u> |

7 Trade Payable

| | <u>30th June 2017</u> |
|--|-----------------------|
| | Lakhs |
| - Total outstanding dues of Micro and small enterprises | |
| - Total outstanding dues of creditors other than Micro and small enterprises | 64.59 |
| | <u>64.59</u> |



MUSIC WORLD RETAIL LTD



Notes to Financial Statements as at and for the period ended 30th June 2017

8 Earning per share (EPS)

Basic and Diluted EPS have been calculated by dividing the profit for the year attributable to equity holders of the company by the weighted average number of Equity shares outstanding during the year.

| | <u>30th June 2017</u> |
|--|-----------------------|
| | ₹ Lakhs |
| Loss for the year | 0.00 |
| Weighted Number of Equity Shares outstanding | 50,00,000 |
| Earnings per Share – Basic & Diluted (Face value of ₹ 10 each) | - |

| SPEN LIQ PRIVATE LIMITED | | |
|---|---|--|
| Registered Office: 31, Netaji Subhas Road, Kolkata-700001 | | |
| Balance Sheet as at 30 June 2017 | | ₹ in Lakhs |
| Particulars | Notes | 30 June 2017 |
| ASSETS | | |
| 1) Non-current assets | | |
| a. Financial assets | | |
| i. Investment in Subsidiary | 2 | 47,169.71 |
| Total non-current assets | | 47,169.71 |
| 2) Current assets | | |
| i. Cash and cash equivalents | 3 | 46.04 |
| Total current assets | | 46.04 |
| Total assets | | 47,215.75 |
| EQUITY AND LIABILITIES | | |
| Equity | | |
| a. Equity share capital | 4 | 47,102.81 |
| b. Other equity | 5 | 107.23 |
| Total Equity | | 47,210.04 |
| LIABILITIES | | |
| 1) Non-current liabilities | | |
| Total non-current liabilities | | - |
| 2) Current liabilities | | |
| a. Financial liabilities | | |
| i. Other financial liabilities | 6 | 5.03 |
| b. Other current liabilities | 7 | 0.11 |
| c. Current tax liabilities (net) | 8 | 0.57 |
| Total current liabilities | | 5.71 |
| Total liabilities | | 5.71 |
| Total equity and liabilities | | 47,215.75 |
| Significant Accounting Policies | 1 | |
| Notes 1 - 11 form an integral part of the financial statements | | |
| Place: Kolkata | | |
| Date: 03.11.2017 |  Director |  CFO |

| SPEN LIQ PRIVATE LIMITED Registered Office: 31, Netaji Subhas Road, Kolkata-700001 | | | |
|--|---|---|--|
| Statement of profit and loss for the quarter ended 30 June 2017 | | | ₹ in Lakhs |
| SI No. | Particulars | Notes | Quarter ended 30 June 2017 |
| I | Revenue from operations | | - |
| II | Other income | | - |
| III | Total income (I)+(II) | | - |
| IV | Expenses | | |
| | Employee benefit expense | 9 | 0.30 |
| | Other expenses | 10 | 0.20 |
| | Total expenses | | 0.50 |
| V | Profit/(Loss) before exceptional items and tax (III-IV) | | (0.50) |
| VI | Exceptional items | | |
| VII | Profit/(Loss) before tax | | (0.50) |
| VIII | Income tax expense | | |
| | - Current tax | | |
| | - Deferred tax | | |
| | Total tax expense | | - |
| IX | Profit/(Loss) for the quarter | | (0.50) |
| X | Other Comprehensive income | | |
| A | (i) Items that will not be reclassified to profit or loss | | - |
| | (ii) Income tax relating to items that will not be reclassified to profit or loss | | |
| B | (i) Items that will be reclassified to profit or loss | | |
| | (ii) Income tax relating to items that will be reclassified to profit or loss | | |
| | Other comprehensive income for the year, net of tax | | - |
| XI | Total comprehensive income for the year | | (0.50) |
| | Earning per equity share | 11 | INR |
| | Basic earnings per share | | (0.00) |
| Significant Accounting Policies Notes 1 - 11 form an integral part of the financial statements | | 1 | |
| Place: Kolkata Date: 03.11.2017 | |  Director |  CFO |

Spen Liq Private Limited
Registered Office: 31, Netaji Subhas Road, Kolkata-700001
CASH FLOW STATEMENT FOR THE QUARTER ENDED 30TH JUNE 2017

| | ₹ in Lakhs Q1 2017-18 |
|---|--------------------------|
| A. Cash flow from Operating Activities | |
| Profit/(Loss) before Exceptional Items and Taxation | (0.50) |
| Operating Profit before Working Capital changes | (0.50) |
| Adjustments for : | |
| Increase/(Decrease) in Other Financial Liabilities | (0.08) |
| Increase/(Decrease) in Other current Liabilities | 0.04 |
| Cash Generated from Operations | (0.54) |
| Income Tax Paid | - |
| Net cash flow from Operating Activities | (0.54) |
| B. Cash flow from Investing Activities | |
| Net cash used in Investing Activities | - |
| C. Cash flow from Financing Activities | |
| Net Cash flow from Financing Activities | - |
| Net Increase / (Decrease) in cash and cash equivalents | (0.54) |
| Cash and Cash equivalents - Opening Balance | 46.58 |
| Cash and Cash equivalents - Closing Balance | 46.04 |
| | - |

Place: Kolkata
Date: 03.11.2017


 Director


 CFO

SPEN LIQ PRIVATE LIMITED
Registered Office: 31, Netaji Subhas Road, Kolkata-700001

Statement of changes in equity for the quarter ended 30th June, 2017

Equity Share Capital ₹ in Lakhs
For the quarter ended 30th June 2017

| Particulars | Balance at the beginning of the reporting period | Changes in equity share capital during the year | Balance at the end of the reporting period |
|---------------|--|---|--|
| Equity Shares | 47,102.81 | | 47,102.81 |

Other Equity

For the quarter ended 30th June 2017

| Particulars | Reserves and Surplus | Total |
|---|--------------------------|---------------|
| | Retained Earnings | |
| Balance at the beginning of the reporting period | 107.73 | 107.73 |
| Total Comprehensive Income for the year | (0.50) | (0.50) |
| Balance at the end of the reporting period | 107.23 | 107.23 |

Significant Accounting Policies 1
Notes 1 - 11 form an integral part of the financial statements

Place: Kolkata
Date: 03.11.2017


 Director


 CFO

Notes

1. Significant Accounting Policies
For the Quarter ended 30th June 2017

Basis of Preparation:

These separate supplementary unaudited financial statements have been prepared by the management for the purpose of Section 232 (2)(e) of the Companies Act, 2013 and are not the statutory / interim financial statements of the Company.

Accounting Policies:

The accounting policies used in the preparation of these separate supplementary unaudited financial statements are the same that the Company had followed for the preparation of its annual audited financial statements for the year ended March 31, 2017.

Non current assets

Financial assets

2. Non current investments

₹ in Lakhs

| Particulars | Face value per unit in INR | No of units/ shares | 30-Jun-17 |
|---|----------------------------|---------------------|------------------|
| A. Investments in equity instrument (fully paid up) quoted | | | |
| Subsidiaries | | | |
| First Source Solutions Limited | 10 | 373976673 | 47,169.71 |
| Market Value : Rs 1275.26 crore | | | |
| TOTAL | | | 47,169.71 |

(a) All non-current investments are long term in nature.

3. Cash and cash equivalents

| Particulars | 30-Jun-17 |
|-----------------------|--------------|
| Balances with banks | |
| - In current accounts | 46.04 |
| Total | 46.04 |

SPEN LIQ PRIVATE LIMITED
Registered Office: 31, Netaji Subhas Road, Kolkata-700001

Significant accounting policies and notes to the accounts
For the Quarter ended 30th June 2017

| ₹ In Lakhs | |
|--|--------------------------------|
| Particulars | As at June 30, 2017 |
| 4. Equity share capital | |
| Authorised | |
| 500,000,000 Equity Shares of Rs 10/- each | 50,000.00 |
| Issued, subscribed and paid-up capital | 47,102.81 |
| 471,028,050 Equity Shares of Rs 10/- each, fully paid up | |
| Total | 47,102.81 |

| As at June 30, 2017 | |
|--|---------------|
| 5. Other equity | |
| a) Retained earnings | 107.23 |
| Retained earnings comprise of the Company's prior years' undistributed earnings after taxes. | |
| b) Other items of other comprehensive income | - |
| Other items of other comprehensive income consists of re-measurement of net defined benefit liability/asset (actuarial gains and losses) | |
| Total | 107.23 |

6. Other financial liabilities

| 30-Jun-17 | |
|--------------------|-------------|
| Net Salary Payable | 5.03 |
| Total | 5.03 |

7. Other current liabilities

| 30-Jun-17 | |
|------------------|-------------|
| Others | 0.11 |
| Total | 0.11 |

8. Current tax liabilities (net)

| 30-Jun-17 | |
|------------------------|-------------|
| Provision for Taxation | 0.57 |
| Total | 0.57 |

9. Employee benefit expense

| As at June 30, 2017 | |
|--------------------------------|-------------|
| Salaries, wages and bonus | 0.30 |
| Total | 0.30 |

10. Other expenses

| As at June 30, 2017 | |
|--------------------------------|-------------|
| Professional Charges | 0.08 |
| Miscellaneous expenses | 0.12 |
| Total | 0.20 |

11. Earnings per share (EPS)

| Particulars | As at June 30, 2017 |
|--|--------------------------------|
| Face value of equity shares | 10 |
| Weighted average number of equity shares outstanding | 4710,28,050 |
| Profit/ (loss) for the year | (0.50) |
| Weighted average earnings per share | (0.0000) |

NEW RISING PROMOTERS PRIVATE LIMITED
Balance Sheet as at June 30, 2017

| | | Amount in Rs. | |
|----------|--------------------------------------|---------------|------------------------|
| | | Note No. | As at June 30, 2017 |
| A | ASSETS | | |
| 1 | Non-current assets | | |
| | (a) Property, plant and equipment | 2 | - |
| | (b) Other intangible assets | | |
| | (c) Financial assets | | |
| | (i) Other financial assets | | - |
| | (d) Other non-current assets | | - |
| | (e) Deferred Tax Asset (Net) | | - |
| | Total non-current assets | | - |
| 2 | Current assets | | |
| | (a) Financial assets | | |
| | (i) Trade receivables | 5 | 28,70,57,069 |
| | (ii) Cash and cash equivalents | 6 | 8,080 |
| | (iii) Other financial assets | | - |
| | (b) Current tax asset | 4 | 1,57,07,356 |
| | (c) Other current assets | 3 | 15,44,01,592 |
| | Total current assets | | 45,71,74,097 |
| | Total assets | | 45,71,74,097 |
| B | EQUITY AND LIABILITIES | | |
| | Equity | | |
| | (a) Equity share capital | 7 | 2,51,00,000 |
| | (b) Other equity | | (94,41,82,612) |
| | Total equity | | (91,90,82,612) |
| | Liabilities | | |
| 1 | Non-current liabilities | | |
| | (a) Financial liabilities | | |
| | (i) Borrowings | | - |
| | (ii) Other financial liabilities | | - |
| | (d) Other non-current liabilities | | - |
| | Total non-current liabilities | | - |
| 2 | Current liabilities | | |
| | (a) Financial liabilities | | |
| | (i) Borrowings | 8 | 1,11,96,63,987 |
| | (ii) Trade payables | 9 | 23,81,75,535 |
| | (iii) Other financial liabilities | 10 | 1,38,11,567 |
| | (d) Other current liabilities | 11 | 46,05,620 |
| | Total current liabilities | | 1,37,62,56,709 |
| | Total equity and liabilities | | 45,71,74,097 |

See accompanying notes 1 - 18 forming an integral part of the financial statements

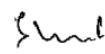

Director

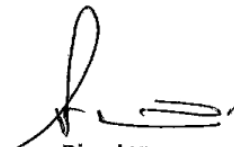

Director

NEW RISING PROMOTERS PRIVATE LIMITED
Statement of Profit and Loss year the period ended June 30, 2017

| | Notes | Amount in Rs. For the period ended June 30, 2017 |
|---|-------|---|
| (I) Revenue from operations | 12 | 78,83,60,797 |
| (II) Other Income | | - |
| (III) Total Income | | 78,83,60,797 |
| (IV) Expenses | | |
| (a) Employee benefits expense | 13 | 1,33,20,450 |
| (b) Finance costs | 14 | 3,02,49,341 |
| (c) Depreciation and amortisation expense | 15 | 11,000 |
| (d) Players and support staff costs | 16 | 60,74,00,000 |
| (e) Management Fees to BCCI | | 16,00,00,000 |
| (f) Other expenses | 17 | 27,85,93,755 |
| Total Expenses (IV) | | 1,08,95,74,546 |
| (V) Profit/(loss) before exceptional items and tax (III-IV) | | (30,12,13,749) |
| (VI) Exceptional Items | | - |
| (VII) Profit/(Loss) before tax (V-VI) | | (30,12,13,749) |
| (VIII) Tax expenses | | |
| (a) Current tax | | - |
| (b) Deferred tax | | - |
| Total tax expenses | | - |
| (IX) Profit/(loss) for the period (VII+VIII) | | (30,12,13,749) |
| (X) Other Comprehensive Income | | - |
| (XI) Total Comprehensive Income for the period (IX+X) (Comprising Profit (Loss) and Other Comprehensive Income for the period) | | (30,12,13,749) |
| (XII) Earnings per equity share | 18 | (2,165) |
| Basic and diluted earnings per share [Face value Rs 10each] | | |

See accompanying notes 1 - 18 forming an integral part of the financial statements

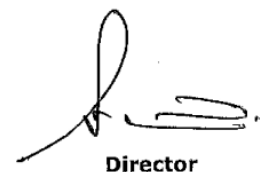

Director


Director

| | As at 30 June 2017 |
|---|-------------------------------|
| Cash flow from operating activities | |
| Profit before income tax: | (30,12,13,749) |
| Adjustments for : | |
| Depreciation and amortization expense | 11,000 |
| Finance costs | 3,02,49,341 |
| <i>Changes in operating assets and liabilities</i> | |
| (Increase)/Decrease in trade receivables | (28,33,91,632) |
| (Increase)/Decrease in other financial asset | - |
| (Increase)/Decrease in other current assets | 9,85,93,655 |
| Trade payables | 23,50,98,700 |
| Increase/(Decrease) in other current liabilities | (7,54,26,568) |
| Increase/(Decrease) in other financial liabilities | (36,15,857) |
| Net cash (used in)/ provided by operating activities before taxes | (29,96,95,110) |
| Income taxes paid | - |
| Net cash (used in)/ provided by operating activities | (29,96,95,110) |
| Cash flow from investing activities | |
| Purchase of property, plant and equipment | - |
| Net cash (used in)/ provided by investing activities | - |
| Cash flow from financing activities | |
| Finance costs paid | (2,55,67,774) |
| Net increase/(decrease) in cash credit facilities and other short term borrowings | 10,51,93,782 |
| Net cash (used in)/ provided by financing activities | 7,96,26,008 |
| Net increase in cash and cash equivalents | (22,00,69,101) |
| Cash and cash equivalents at the beginning of the period | 22,00,77,183 |
| Cash and cash equivalents at the end of the period | 8,080 |
| Reconciliation of Cash and Cash Equivalent as per Cash Flow Statement | |
| Cash and Cash Equivalents as per above comprise of the following | As at 30 June 2017 |
| Cash and Cash Equivalents(Note 6) | 8,080 |
| Balances as per Statement of Cash Flows | 8,080 |

See accompanying notes 1 - 18 forming an integral part of the financial statements


 Director


 Director

| NEW RISING PROMOTERS PRIVATE LIMITED | |
|--|---------------------------------|
| Statement of changes in equity for the period ended June 30, 2017 | |
| a. Equity share capital | <u>Amount in Rs.</u> |
| Balance at April 1, 2017 | <u>1,00,000</u> |
| Changes in equity share capital during the period | 2,50,00,000 |
| Balance at June 30, 2017 | <u>2,51,00,000</u> |
| b. Other Equity | <u>Amount in Rs.</u> |
| | <u>Retained earnings</u> |
| Balance at April 1, 2017 | <u>(64,29,68,863)</u> |
| Profit/(Loss) for the period | <u>(30,12,13,749)</u> |
| Other comprehensive income for the year, net of income tax | - |
| Balance at June 30, 2017 | <u>(94,41,82,612)</u> |

New Rising Promoters Private Limited

For period year ended 30 June 2017

Note 1

a Basis of Preparation

These separate supplementary unaudited financial statements have been prepared by the management for the purpose of Section 232 (2)(e) of the Companies Act, 2013 and are not the statutory / interim financial statements of the Company.

b Significant accounting policies

The accounting policies used in the preparation of these separate supplementary unaudited financial statements are the same that the Company had followed for the preparation of its annual audited financial statements for the year ended March 31, 2017

**NEW RISING PROMOTERS PRIVATE LIMITED
NOTES TO FINANCIAL STATEMENTS**

| | | Amount in Rs. | | | |
|----------|-------------------------------------|------------------------|--|--|---|
| | | As at June 30, 2017 | | | |
| 2 | PROPERTY PLANT AND EQUIPMENT | | | | |
| | Carrying amounts of: | | | | |
| | Plant and Equipment | | | | - |
| | Office Equipment | | | | - |
| | Computers | | | | - |
| | Total | | | | - |

| | | Amount in Rs. | | | |
|--|---|------------------------|---------------------|-----------|--------------------------|
| | | Plant and Equipment | Office Equipment | Computers | Total Tangible Assets |
| | Cost or deemed cost | | | | |
| | Cost at the beginning of the year | - | - | 16,500 | 16,500 |
| | Additions | - | - | - | - |
| | Balance at June 30, 2017 | - | - | 16,500 | 16,500 |
| | Accumulated depreciation | | | | |
| | Balance at April 1, 2017 | - | - | 5,500 | 5,500 |
| | Depreciation expense for the year | - | - | 11,000 | 11,000 |
| | Balance at June 30, 2017 | - | - | 16,500 | 16,500 |
| | Carrying amount | | | | |
| | Carrying value at the beginning of the year | - | - | 11,000 | 11,000 |
| | Addition | - | - | - | - |
| | Depreciation expense | - | - | 11,000 | 11,000 |
| | Balance at June 30, 2017 | - | - | - | - |

**NEW RISING PROMOTERS PRIVATE LIMITED
NOTES TO FINANCIAL STATEMENTS**

| Amount in Rs. | |
|--|---------------------|
| As at June 30, 2017 | |
| 3 OTHER CURRENT ASSETS | |
| (a) Advance / Deposits with Government Authorities Unsecured, considered good | 15,43,69,491 |
| (b) Advances to Employees | 32,101 |
| Total | 15,44,01,592 |

| Amount in Rs. | |
|--------------------------------|--------------------|
| As at June 30, 2017 | |
| 4 CURRENT TAX ASSET | |
| TDS Receivable | 1,57,07,356 |
| Total | 1,57,07,356 |

| Amount in Rs. | |
|---|---------------------|
| As at June 30, 2017 | |
| 5 TRADE RECEIVABLES (unsecured, considered good) | |
| (a) Trade receivables outstanding for a period exceeding six months from the date they were due for payment | 21,56,250 |
| Less: Provisions for doubtful debts | - |
| (b) Others | 28,49,00,819 |
| Total Trade Receivables | 28,70,57,069 |

| Amount in Rs. | |
|--|--------------|
| As at June 30, 2017 | |
| 6 CASH AND CASH EQUIVALENTS | |
| (a) Cash on hand | - |
| (b) Balances with banks In Current Accounts | 8,080 |
| Total Cash and Cash Equivalents | 8,080 |

**NEW RISING PROMOTERS PRIVATE LIMITED
NOTES TO FINANCIAL STATEMENTS**

7 EQUITY SHARE CAPITAL

| Particulars | As at June 30, 2017 | |
|---|---------------------|--------------------|
| | No. of shares | Amount in Rs. |
| Authorised: Equity shares of Rs. 10 each with voting rights | 30,00,000 | 3,00,00,000 |
| Issued: Equity shares of Rs. 100 each with voting rights | 25,10,000 | 2,51,00,000 |
| Issued, Subscribed and Fully Paid: Equity shares of Rs. 100 each with voting rights | 25,10,000 | 2,51,00,000 |
| Total | 25,10,000 | 2,51,00,000 |

NEW RISING PROMOTERS PRIVATE LIMITED
NOTES TO FINANCIAL STATEMENTS

8 BORROWINGS

Amount in Rs.

| Particulars | As at June 30, 2017 |
|--|------------------------|
| | Current |
| Secured Loans | |
| Cash Credit Loan Repayable on Demand from Bank | 1,03,96,63,987 |
| Unsecured Loans | 8,00,00,000 |
| Total | 1,11,96,63,987 |

9 TRADE PAYABLE

Amount in Rs.

| Particulars | As at June 30, 2017 |
|--|------------------------|
| | Trade Payable |
| Total outstanding dues of micro enterprises and small enterprises | - |
| Total outstanding dues of creditors other than micro enterprises and small enterprises | 23,81,75,535 |
| Total | 23,81,75,535 |

10 OTHER CURRENT FINANCIAL LIABILITIES

Amount in Rs.

| Particulars | As at June 30, 2017 |
|--|--|
| | (a) Interest Accrued but not due on borrowings |
| (b) Interest Accrued and due on borrowings | 37,40,746 |
| (c) Salary payable | 76,80,000 |
| (d) Audit Fees payable | 2,00,000 |
| (e) Other financial liabilities | 12,50,000 |
| Total | 1,38,11,567 |

11 OTHER CURRENT LIABILITIES

Amount in Rs.

| Particulars | As at June 30, 2017 |
|--------------|--|
| | Dues Payable to Government Authorities |
| Total | 46,05,620 |

NEW RISING PROMOTERS PRIVATE LIMITED
NOTES TO FINANCIAL STATEMENTS

| Amount in Rs. | |
|---|---------------------------------------|
| 12 REVENUE FROM OPERATIONS | For the period ended June 30, 2017 |
| (a) Sale of Tickets | |
| Revenue from sale of tickets | 21,26,73,841 |
| (b) Rendering of Services | |
| Revenue from sponsorship fees | 31,46,00,000 |
| Revenue from advertisements, brand promotions etc | 6,10,86,956 |
| © Central Revenue | 20,00,00,000 |
| Total Revenue from Operations | 78,83,60,797 |

| Amount in Rs. | |
|--|---------------------------------------|
| 13 EMPLOYEE BENEFITS EXPENSE | For the period ended June 30, 2017 |
| Salaries and allowances | 1,33,20,450 |
| Total Employee Benefits Expense | 1,33,20,450 |

| Amount in Rs. | |
|------------------------------|---------------------------------------|
| 14 FINANCE COSTS | For the period ended June 30, 2017 |
| Interest Expense | 2,51,48,834 |
| Commission on Bank Guarantee | 51,00,507 |
| Total Finance Costs | 3,02,49,341 |

| Amount in Rs. | |
|---|---------------------------------------|
| 15 DEPRECIATION AND AMORTISATION EXPENSES | For the period ended June 30, 2017 |
| Depreciation on Tangible Assets | 11,000 |
| Total Depreciation and Amortisation Expenses | 11,000 |

| Amount in Rs. | |
|--|---------------------------------------|
| 16 PLAYERS AND SUPPORT STAFF COSTS | For the period ended June 30, 2017 |
| (a) Players Cost | 54,82,00,000 |
| (b) Support Staff Cost | 5,92,00,000 |
| Total Players and Support Staff Costs | 60,74,00,000 |

| Amount in Rs. | |
|--|---------------------------------------|
| 17 OTHER EXPENSES | For the period ended June 30, 2017 |
| (a) Match Conducting Expenses | 10,46,27,607 |
| (b) Marketing and Business Promotions Expense | 1,60,69,085 |
| (c) Travel, Boarding and Lodging Expense | 4,25,01,396 |
| (d) Professional and Consultancy Expenses | 4,87,63,820 |
| (e) Auditor's Remuneration [Excluding Service Tax] | |
| - For Statutory Audit | 2,00,000 |
| (f) Brokerage and Commission | 2,28,09,026 |
| (g) Rent-Premises | 3,17,032 |
| (h) Rates and Taxes | 3,23,37,407 |
| (i) Insurance premium | 1,00,07,825 |
| (j) Net loss on foreign currency transactions | 1,61,331 |
| (k) Miscellaneous Expenses | 5,99,226 |
| Total Other Expenses | 27,85,93,755 |

NEW RISING PROMOTERS PRIVATE LIMITED
NOTES TO FINANCIAL STATEMENTS

18 EARNINGS PER SHARE

(a) Basic and Diluted Earnings per share

| Particulars | Amount in Rs. |
|---|------------------------------------|
| | For the period ended June 30, 2017 |
| Basic and Diluted Earnings per share | (2,165) |

(b) Reconciliation of earnings used in calculating earnings per share

| Particulars | Amount in Rs. |
|---|------------------------------------|
| | For the period ended June 30, 2017 |
| Basic and Diluted Earnings per share | |
| Basic/Diluted earnings per share | |
| Profit attributable to the equity holders of the company used in calculating earnings per share | (30,12,13,749) |

(c) Weighted average number of shares

| Particulars | Amount in Rs. |
|--|------------------------------------|
| | For the period ended June 30, 2017 |
| Weighted average number of shares used in calculating the basic/diluted earnings per share | 1,39,121 |

CESC LIMITED

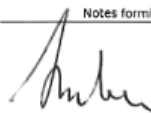
₹ In crore

Balance Sheet as at 30th June, 2017

| Particulars | Note No. | As at 30th June, 2017 |
|--|------------------|-------------------------|
| ASSETS | | |
| Non-current Assets | | |
| Property, Plant and Equipment | 3 | 14,499.38 |
| Capital work-in-progress | | 253.84 |
| Investment Property | 4 | 56.03 |
| Other Intangible Assets | 5 | 212.62 |
| Financial Assets | | |
| Non current investments | 6 | 4,297.40 |
| Loans | 7 | 3.49 |
| Others | 8 | 2,285.35 |
| Other Non current Assets | 9 | <u>169.76</u> |
| | (A) | 21,777.87 |
| Current Assets | | |
| Inventories | 10 | 357.87 |
| Financial Assets | | |
| Investments | 11 | 510.64 |
| Trade receivables | 12 | 1,362.54 |
| Cash and cash equivalents | 13 | 613.64 |
| Bank balances other than cash and cash equivalents | 14 | 158.48 |
| Others | 15 | 486.02 |
| Other current Assets | 16 | <u>213.40</u> |
| | (B) | 3,702.59 |
| Regulatory deferral account balances | (C) | 3,534.74 |
| TOTAL ASSETS AND REGULATORY BALANCES | (A+B+C) | <u>29,015.20</u> |
| EQUITY AND LIABILITIES | | |
| Equity | | |
| Equity Share capital | 18 | 133.22 |
| Other Equity | 19 | <u>13,284.81</u> |
| | (D) | 13,418.03 |
| Liabilities | | |
| Non-current Liabilities : | | |
| Financial Liabilities | | |
| Borrowings | 20 | 3,779.43 |
| Trade Payables | | 29.73 |
| Others | 21 | 148.40 |
| Provisions | 22 | 243.01 |
| Deferred tax liabilities (Net) | 23 | 3,482.76 |
| Consumers' Security Deposits | | 1,736.65 |
| Other non current liabilities | 24 | <u>133.05</u> |
| | (E) | 9,553.03 |
| Current Liabilities | | |
| Financial Liabilities | | |
| Borrowings | 25 | 1,300.97 |
| Trade Payables | 26 | 427.78 |
| Others | 27 | 1,433.51 |
| Other current liabilities | 28 | 489.10 |
| Provisions | 29 | 86.45 |
| Current Tax Liabilities (net) | | <u>49.05</u> |
| | (F) | 3,786.86 |
| TOTAL EQUITY & LIABILITIES | | <u>26,757.92</u> |
| Regulatory deferral account balances | (G) | 2,257.28 |
| TOTAL EQUITY, LIABILITIES AND REGULATORY BALANCES | (D+E+F+G) | <u>29,015.20</u> |

Notes forming part of Financial Statements

1-36



Subhasis Mitra
Company Secretary


Rajarshi Banerjee
Executive Director & CFO



Aniruddha Basu
Managing Director

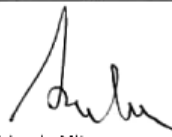
Kolkata, 3rd November, 2017

CESC LIMITED

Statement of Profit and Loss for the quarter ended 30th June, 2017

₹ In crore

| Particulars | Note No. | Quarter ended 30th June 2017 |
|---|-------------|------------------------------|
| Revenue from operations | 30 | 2,183.64 |
| Other income | 31 | 40.46 |
| Total Income | | 2,224.10 |
| Expenses | | |
| Cost of electrical energy purchased | | 776.68 |
| Cost of fuel | 32 | 390.14 |
| Employee benefit expenses | 33 | 211.18 |
| Finance costs | 34 | 121.10 |
| Depreciation and amortisation expenses | 35 | 105.39 |
| Other expenses | 36 | 198.50 |
| Total expenses | | 1,802.99 |
| Profit before regulatory income / (expense) and tax | | 421.11 |
| Regulatory (Income) / expenses (net) | | 193.96 |
| Profit before tax | | 227.15 |
| Tax expense | | |
| Current tax | | (49.25) |
| Deferred tax-expense | | (9.00) |
| Regulatory Income-deferred tax | | 9.00 |
| Profit after tax (PAT) | | 177.90 |
| Other comprehensive income | | |
| <i>Items that will not be reclassified to profit or loss</i> | | |
| Remeasurement of defined benefit plan | | (9.06) |
| Income tax on above | | 1.93 |
| Other comprehensive income (net of tax) | | (7.13) |
| Total comprehensive income for the period (TCI) | | 170.77 |
| Earnings per equity share | | |
| Basic & Diluted (Face value of ₹ 10 per share) on PAT (not annualised) | | 13.40 |
| Notes forming part of Financial Statements | 1-36 | |


Subhasis Mitra
Company Secretary


Rajarshi Banerjee
Executive Director & CFO


Aniruddha Basu
Managing Director

Kolkata, 3rd November, 2017

CESC LIMITED
Cash Flow Statement for the quarter ended 30th June 2017

| | PARTICULARS | ₹ in crore |
|----|---|---------------------------------|
| | | Quarter ended 30th June 2017 |
| A. | Cash flow from Operating Activities | |
| | Profit before Taxation | 227.15 |
| | Adjustments for : | |
| | Depreciation and amortisation expenses | 105.39 |
| | Loss/(Profit) on sale / disposal of assets (net) | (2.00) |
| | Gain on sale of current investments (net) | (9.40) |
| | Bad debts / Advances made | (0.22) |
| | Finance costs | 121.10 |
| | Interest Income | (6.04) |
| | Advance against depreciation | 47.00 |
| | Unwinding of discount on security deposit | (0.16) |
| | Income from financial assets at amortised cost | (0.74) |
| | Straightlining of Lease Rental | (0.04) |
| | Notional Income from Rent/Finance Lease obligation | (0.60) |
| | Operating Profit before Working Capital changes | <u>481.44</u> |
| | Adjustments for : | |
| | Trade & other receivables | (547.13) |
| | Inventories | 20.76 |
| | Trade and other payables | <u>162.95</u> |
| | Cash Generated from Operations | 118.02 |
| | Income Tax paid | <u>(8.81)</u> |
| | Net cash flow from Operating Activities | <u>109.21</u> |
| B. | Cash flow from Investing Activities | |
| | Purchase of Property, Plant and Equipment / Capital Work-in-Progress | (197.24) |
| | Proceeds from Sale of Property, Plant and Equipment | 4.62 |
| | Investment in Subsidiaries, Associates and Joint Ventures | (0.15) |
| | Sale/(purchase) of Current/Non-Current Investments (net) | 5.01 |
| | Interest received | 1.67 |
| | Advance to bodies Corporate for share subscription | (2.00) |
| | Advance to subsidiaries, Joint Venture for share subscription | <u>(165.31)</u> |
| | Net cash used In Investing Activities | <u>(353.40)</u> |
| C. | Cash flow from Financing Activities | |
| | Proceeds from Long Term Borrowings (net of refinance loan) | 600.00 |
| | Repayment of Long Term Borrowings | (183.31) |
| | Net increase / (decrease) in Cash Credit facilities and other Short Term Borrowings | (134.16) |
| | Advance received from Consumers | 18.63 |
| | Finance Costs paid | <u>(126.14)</u> |
| | Net Cash flow from Financing Activities | <u>175.02</u> |
| | Net increase / (decrease) in cash and cash equivalents | (69.17) |
| | Cash and Cash equivalents - Opening Balance | 682.81 |
| | Cash and Cash equivalents - Closing Balance | 613.64 |


Subhasis Mitra
Company Secretary

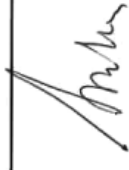

Rajarshi Banerjee
Executive Director & CFO


Aniruddha Basu
Managing Director

Kolkata, 3rd November, 2017

Statement of changes in Equity

| A. Equity Share Capital | | ₹ in crore | | | |
|---|--|---|--|---------------|-------------------------------|
| Particulars | Balance at the beginning of the reporting period | Changes in equity share capital during the reporting period | Balance at the end of the reporting period | | |
| As at 30th June 2017 | 133.22 | - | 133.22 | | |
| B. Other Equity | | ₹ in crore | | | |
| Particulars | Reserves and Surplus | | | Total | |
| | Securities Premium Reserve | Capital Redemption Reserve | Retained Earnings (refer note 19) | | Fund for unforseen exigencies |
| Balance as at 1st April, 2017 | 1,738.03 | 20.13 | 11,204.13 | 228.24 | 13,190.53 |
| Profit for the reporting period | | | 177.90 | | 177.90 |
| Other Comprehensive Income/(expense) for the reporting period | | | (7.13) | | (7.13) |
| Total Comprehensive Income for the reporting period | 1,738.03 | 20.13 | 11,374.90 | 228.24 | 13,361.30 |
| Transfer to/from retained earnings | | | (76.49) | | (76.49) |
| Withdrawal of additional depreciation during the reporting period | | | | | |
| Balance as at 30th June, 2017 | 1,738.03 | 20.13 | 11,298.41 | 228.24 | 13,284.81 |


Subhasis Mitra
Company Secretary


Rajarshi Banerjee
Executive Director & CFO


Aniruddha Basu
Managing Director

Kolkata, 3rd November, 2017

Notes forming Part of Financial Statements

NOTE-1 BASIS OF PREPARATION

These separate supplementary unaudited financial statements have been prepared by the management for the purpose of Section 232 (2)(e) of the Companies Act, 2013 and are not the statutory / interim financial statements of the Company.

NOTE-2 SIGNIFICANT ACCOUNTING POLICIES

The accounting policies used in the preparation of these separate supplementary unaudited financial statements are the same that the Company had followed for the preparation of its annual audited financial statements for the year ended March 31, 2017

Notes forming Part of Financial Statements (Contd.)

| NOTE - 3 PROPERTY PLANT AND EQUIPMENT | | | | | | | | | |
|---|----------------------|------------------------|--------------------------|-----------------------|-----------------------------|------------------------|--------------------------|-----------------------|----------------------|
| PARTICULARS | ₹ in crore | | | | | | | | |
| | GROSS BLOCK AT COST | | | | DEPRECIATION / AMORTISATION | | | | NET BLOCK |
| | As at 1st April 2017 | Additions/ Adjustments | Withdrawals/ Adjustments | As at 30th June, 2017 | As at 1st April 2017 | Additions/ Adjustments | Withdrawals/ Adjustments | As at 30th June, 2017 | As at 30th June 2017 |
| Land | | | | | | | | | |
| Freehold | 2,472.21 | 0.10 | - | 2,472.31 | - | - | - | - | 2,472.31 |
| Leasehold | 577.39 | 0.24 | - | 577.63 | 38.08 | 8.29 | - | 43.37 | 534.26 |
| Buildings and Structures | 878.41 | 4.35 | - | 680.76 | 66.84 | 8.29 | - | 75.13 | 605.63 |
| Plant and Equipment | 5,292.93 | 21.64 | - | 5,314.57 | 607.07 | 85.85 | - | 692.92 | 4,621.65 |
| Distribution System | 6,316.67 | 34.54 | - | 6,351.21 | 487.19 | 65.76 | - | 552.95 | 5,798.26 |
| Meters and Other Apparatus on Consumers' Premises | 299.65 | 16.49 | - | 316.14 | 25.13 | 8.31 | - | 33.44 | 282.70 |
| River Tunnel | 2.78 | - | - | 2.78 | 1.10 | 0.14 | - | 1.24 | 1.54 |
| Furniture and Fixtures | 21.14 | 0.14 | - | 21.28 | 2.84 | 0.26 | - | 2.80 | 18.48 |
| Office Equipment | 86.98 | 1.38 | - | 88.36 | 16.03 | 2.26 | - | 17.29 | 71.07 |
| Vehicles | 5.61 | 1.41 | - | 7.02 | 1.37 | 0.29 | - | 1.66 | 5.36 |
| Railway Sidings | 94.55 | - | - | 94.55 | 5.68 | 0.75 | - | 6.43 | 88.12 |
| | 15,846.32 | 80.29 | - | 15,926.61 | 1,250.03 | 177.20 | - | 1,427.23 | 14,499.38 |

NOTE - 4 INVESTMENT PROPERTY

| PARTICULARS | ₹ in Crore | | | | | | | | |
|-----------------|-----------------------|------------------------|--------------------------|----------------------|-----------------------------|------------------------|--------------------------|----------------------|----------------------|
| | GROSS BLOCK AT COST | | | | DEPRECIATION / AMORTISATION | | | | NET BLOCK |
| | As at 1st April, 2017 | Additions/ Adjustments | Withdrawals/ Adjustments | As at 30th June 2017 | As at 1st April, 2017 | Additions/ Adjustments | Withdrawals/ Adjustments | As at 30th June 2017 | As at 30th June 2017 |
| Land - Freehold | 56.03 | - | - | 56.03 | - | - | - | - | 56.03 |

NOTE - 5 OTHER INTANGIBLE ASSETS

| PARTICULARS | ₹ in Crore | | | | | | | | |
|-------------------|-----------------------|------------------------|--------------------------|----------------------|-----------------------|------------------------|--------------------------|----------------------|----------------------|
| | GROSS BLOCK AT COST | | | | AMORTISATION | | | | NET BLOCK |
| | As at 1st April, 2017 | Additions/ Adjustments | Withdrawals/ Adjustments | As at 30th June 2017 | As at 1st April, 2017 | Additions/ Adjustments | Withdrawals/ Adjustments | As at 30th June 2017 | As at 30th June 2017 |
| Brands | 105.00 | - | - | 105.00 | 15.00 | 1.88 | - | 16.88 | 88.12 |
| Computer Software | 19.44 | - | - | 19.44 | 11.19 | 1.16 | - | 12.35 | 7.09 |
| Mining Rights | 131.69 | - | - | 131.69 | 12.65 | 1.63 | - | 14.28 | 117.41 |
| | 256.13 | - | - | 256.13 | 38.84 | 4.67 | - | 43.51 | 212.62 |

Notes forming Part of Financial Statements(Contd.)

| | | ₹ in crore |
|----------|--|----------------------------------|
| NOTE - 6 | NON CURRENT - INVESTMENTS | |
| | | <u>As at 30th June, 2017</u> |
| a | Investment in Mutual Fund 20,00,000 units of HDFC CFCC - Debt Plan - Direct Option - 100% Dividend Donation of Rs 10 each | 2.00 |
| b | <u>Investment in Subsidiary Companies</u> | |
| | 29,67,53,585 Equity Shares of Spencer's Retail Limited of Rs. 10 each | 448.32 |
| | 25,93,10,000 Equity Shares of Quest Properties India Limited of Rs. 10 each | 259.31 |
| | 13,50,000 Equity Shares of Nalanda Power Company Limited of Rs. 10 each | 1.35 |
| | 2,89,80,50,000 Equity Shares of CESC Infrastructure Limited of Rs. 10 each | 2,907.59 |
| | 47,10,28,050 Equity Shares of Spen Liq Private Limited of Rs. 10 each | 471.45 |
| | 9,42,35,800 Equity Shares of Surya Vidyut Limited of Rs. 10 each | 94.24 |
| | 1,10,00,000 Equity Shares of Bantal Singapore Pte Limited of USD 1 each | 6.94 |
| | 50,000 Equity Shares of Kota Electricity Distribution Limited (previously Sheesham Commercial Private Limited) of Rs. 10 each | 1.39 |
| | 50,000 Equity Shares of Bikaner Electricity Supply Limited (previously Water Hyacinth Commosale Private Limited) of Rs. 10 each | 1.65 |
| | 50,000 Equity Shares of Bharatpur Electricity Services Limited (previously Wigeon Commotrade Private Limited) of Rs. 10 each | 0.53 |
| | 4,06,99,994 Equity Shares of Crescent Power Limited of Rs. 10 each | 71.85 |
| | 50,000 Equity Shares of RP-SG Retail Limited of Rs. 10 each | 0.05 |
| | 50,000 Equity Shares of CESC Green Power Limited of Rs. 10 each | 0.05 |
| | 50,000 Equity Shares of RPSG Business Process Services Limited of Rs. 10 each | 0.05 |
| | <u>Associate</u> | |
| | 2,97,28,500 Equity Shares of Noida Power Company Limited of Rs. 10 each | 30.63 |
| | <u>Joint Venture</u> | |
| | 24,29,800 Equity Shares of Mahuagarhi Coal Company Private Limited of Rs. 10 each -fully provided | - |
| | | 4,297.40 |
| NOTE - 7 | NON CURRENT - LOANS | |
| | Unsecured , considered good | |
| | Loan to employees | 3.49 |
| | | 3.49 |
| NOTE - 8 | NON CURRENT - OTHER FINANCIAL ASSETS | |
| a | Security Deposits | 50.15 |
| b | Advances to related parties | |
| | Share application money to subsidiaries | 2,175.57 |
| c | Advance to body corporate | 2.00 |
| d | Others | |
| | Lease Receivables | 57.63 |
| | | 2,285.35 |

Notes forming Part of Financial Statements(Contd.)

₹ in crore

NOTE - 9 OTHER NON CURRENT ASSETS

As at 30th June, 2017

| | | |
|----|--------------------------------------|---------------|
| a. | Capital Advance | 76.84 |
| b. | Advances other than capital advances | 92.92 |
| | | <u>169.76</u> |

NOTE -10 INVENTORIES

| | | |
|----|-------------------|---------------|
| a. | Fuel | 152.79 |
| b. | Stores and Spares | 205.08 |
| | | <u>357.87</u> |

Notes forming Part of Financial Statements (Contd.)

₹ in crore

NOTE -11 CURRENT INVESTMENTS

| | <u>As at 30th June,</u> <u>2017</u> |
|---|--|
| Unquoted Investments in Mutual Funds | |
| 48,43,348.158 units of ₹ 318.4746 each of ICICI Prudential Flexible Income - Direct Plan - Growth | 154.25 |
| 12,34,243.646 units of Rs 413.9506 each of Birla Sun Life Cash Manager - Growth - Direct Plan | 51.09 |
| 3,35,66,769.605 units of Rs 28.8780 each of HDFC Floating Rate Income Fund - Short Term Plan - Direct Plan - Wholesale Option - Growth Option | 96.93 |
| 24,98,272.445 units of Rs 204.5757 each of Birla Sun Life Floating Rate Fund - Long Term - Growth-Direct - Plan | 51.11 |
| 1,44,56,716.591 units of Rs 35.3568 each of Reliance Medium Term Fund - Direct Growth Plan - Growth Option | 51.11 |
| 1,00,960.078 units of Rs 2526.5813 each of Tata - Ultra - Short - Term Fund - Direct Plan - Growth | 25.51 |
| 74,53,786.524 units of Rs 27.372 each of L&T Ultra Short Term Fund - Direct - Plan - Growth | 20.40 |
| 73,773.191 units of Rs 2766.6161 each of UTI - Floating Rate Fund - STP - Direct - Growth Plan | 20.41 |
| 77,93,624.815 units of Rs 26.2183 each of LIC MF Saving Plus Fund-Direct-Growth -Plan | 20.43 |
| 43,31,516.984 units of Rs 23.5863 each of IDFC - Ultra - Short - Term Fund - Growth - Direct Plan | 10.22 |
| 75,74,227.429 units of Rs 12.1195 each of DSP Black Rock - Ultra Short Term Fund - Direct -Growth | 9.18 |
| | <u>510.64</u> |

NOTE -12 TRADE RECEIVABLES

| | |
|--|-----------------|
| a. Secured , considered good | 983.65 |
| b. Unsecured , considered good | 379.06 |
| c. Doubtful | <u>6.15</u> |
| | 1,368.86 |
| Less : Allowances for bad and doubtful debts | 6.32 |
| Trade Receivables | <u>1,362.54</u> |

Notes forming Part of Financial Statements (Cond.)

₹ in crore

NOTE-13 CASH AND CASH EQUIVALENTS

| | <u>As at 30th June,</u> <u>2017</u> |
|---|--|
| a. Balances with banks | |
| - In current accounts | 495.71 |
| - Bank Deposits with original maturity of upto 3 months | 99.09 |
| b. Cheques , drafts on hand | 3.88 |
| c. Cash on hand | 14.96 |
| | <u>613.64</u> |

NOTE-14 BANK BALANCES OTHER THAN CASH AND CASH EQUIVALENTS

| | |
|---|---------------|
| Unpaid Dividend | 3.85 |
| Bank Deposits with original maturity more than 3 months | 154.63 |
| | <u>158.48</u> |

NOTE-15 OTHER FINANCIAL ASSETS

| | |
|---|---------------|
| Miscellaneous advances to Subsidiaries | 374.60 |
| Miscellaneous advances to joint venture company | 0.01 |
| Miscellaneous advances to bodies corporate | 1.84 |
| Lease Receivables | 0.16 |
| Interest accrued on Bank Deposits | 15.36 |
| MTM gain on derivative financial instruments | 30.10 |
| Receivable towards claims and services rendered | 63.95 |
| | <u>486.02</u> |

NOTE-16 OTHER CURRENT ASSETS

| | |
|--------------------------------------|---------------|
| Advances other than capital advances | |
| Advance for goods and services | 162.27 |
| Others | 51.13 |
| | <u>213.40</u> |

NOTE-17 REGULATORY DEFERRAL ACCOUNT BALANCES

| | |
|--|-----------------|
| Regulatory deferral account - debit balances | <u>3,534.74</u> |
| Regulatory deferral account -credit balances | <u>2,257.28</u> |

Notes forming Part of Financial Statements (Contd.)

| NOTE -18 EQUITY | ₹ in crore |
|---|--|
| | <u>As at 30th June,</u> <u>2017</u> |
| a. Authorised Share Capital 15,00,00,000 Equity Shares of ₹10 each | 150.00 |
| b. Issued Capital | |
| 13,88,57,015 Equity Shares of ₹ 10/- each | 138.86 |
| c. Subscribed and paid up capital | |
| 13,25,57,043 Equity Shares of ₹ 10/- each | 132.56 |
| d. Forfeited Shares (amount originally paid up) | 0.66 |
| | 133.22 |

NOTE -19 OTHER EQUITY

| | |
|--------------------------------|-----------|
| a. Capital Redemption Reserve | 20.13 |
| b. Others | |
| Securities Premium Account | 1,738.02 |
| Fund for unforeseen exigencies | 228.24 |
| Retained Earnings | 11,298.41 |
| | 13,284.80 |

Notes forming Part of Financial Statements (Contd.)

₹ in crore

NOTE -20 NON CURRENT - BORROWINGS

| | | <u>As at 30th June, 2017</u> |
|--------|--|------------------------------|
| a. | Secured Term Loans | |
| | (1) Rupee Loans : Banks | 3,854.32 |
| | (2) Foreign Currency Loans from banks | 699.43 |
| | | <u>4,553.75</u> |
| b. | Unsecured Term loans Rupee Loans: Banks | 400.00 |
| | | <u>4,953.75</u> |
| Less : | Current maturities of long term borrowings transferred to Financial liabilities Other Current (refer note 27) | 1,174.32 |
| | | <u>3,779.43</u> |

Notes forming Part of Financial Statements (Contd.)

₹ in crore

NOTE -21 NON CURRENT - OTHER FINANCIAL LIABILITIES

As at 30th June, 2017

| | | |
|---|---|---------------|
| a | Restoration liabilities | 7.73 |
| b | Others (comprising of unadjusted balance of sums received from consumer and long term lease obligation and dues from other suppliers) | 140.67 |
| | | <u>148.40</u> |

NOTE -22 NON CURRENT - PROVISIONS

| | |
|---------------------------------|---------------|
| Provision for employee benefits | 243.01 |
| | <u>243.01</u> |

NOTE -23 DEFERRED TAX LIABILITY (NET)

| | |
|--------------------------------------|-----------------|
| Deferred Tax Liabilities | 3,527.65 |
| Deferred Tax Assets | (44.89) |
| Total Deferred Tax Liabilities (net) | <u>3,482.76</u> |

NOTE -24 OTHER NON CURRENT LIABILITIES

| | |
|---------------------------------|---------------|
| Receipt from consumers for jobs | 125.63 |
| Financial guarantee obligations | 7.42 |
| | <u>133.05</u> |

NOTE -25 CURRENT - BORROWINGS

| | | |
|----|---|------------------|
| a. | Secured Loans repayable on demand Overdraft from banks | 555.97 |
| b. | Unsecured Short term loan from banks Commercial Paper | 265.00 480.00 |
| | | <u>1,300.97</u> |

Notes forming Part of Financial Statements (Contd.)

| | | ₹ In crore |
|---|---|-------------------------|
| | | <u>As at 30th June,</u> |
| | | <u>2017</u> |
| NOTE - 26 CURRENT - TRADE PAYABLES | | |
| a. | Total outstanding dues to micro enterprises and small enterprises | 13.42 |
| b. | Total outstanding dues of creditors other than micro enterprises and small enterprises | <u>414.36</u> |
| | | <u>427.78</u> |
| | | |
| NOTE- 27 OTHER FINANCIAL LIABILITIES | | |
| a. | Current maturities of long-term debt | 1,174.32 |
| b. | Interest accrued | 9.97 |
| c. | Unclaimed dividends | 3.85 |
| d. | Others (refer note e) | <u>245.37</u> |
| | | <u>1,433.51</u> |
| e. | Others include accrued interest on consumer security deposit, employee related liability, creditors towards contractual obligation etc. | |
| | | |
| NOTE- 28 OTHER CURRENT LIABILITIES | | |
| | Liability towards statutory taxes, duties etc. | 489.10 |
| | | <u>489.10</u> |
| | | |
| NOTE -29 CURRENT PROVISIONS | | |
| | Provision for employee benefits | 86.45 |
| | | <u>86.45</u> |

Notes forming Part of Financial Statements (Contd.)

| NOTE - 30 | REVENUE FROM OPERATIONS | ₹ in crore |
|-----------|-----------------------------------|---------------------------------|
| | | Quarter ended 30th June 2017 |
| a | Earnings from sale of electricity | 2,158.87 |
| b | Other Operating Revenue | |
| | Meter Rent | 12.40 |
| | Contribution from Consumers | 9.34 |
| | Others | 3.03 |
| | | 2,183.64 |

| NOTE- 31 | OTHER INCOME | |
|----------|---|-------|
| a | Interest Income | 6.04 |
| b | Gain on sale of current investments (net) | 9.40 |
| c | Profit on sale of property, plant and equipment (net) | 2.00 |
| d | Other Non -operating Income | 23.02 |
| | | 40.46 |

| NOTE -32 | COST OF FUEL | |
|----------|---|--|
| a | The consumption of coal for the period ended 30 June 17 for 10,50,039 tonnes - ₹ 387.12 crore . | |
| b | Cost of fuel shown in the Profit and Loss account includes freight of ₹ 71.24 crore . | |
| c | The consumption of oil for the period ended 30 June 2017 for 608.67 Kilolitres - ₹ 3.02 crore. | |

Notes forming Part of Financial Statements (Contd.)

| | | ₹ In crore |
|--|---|---------------------------------|
| NOTE - 33 EMPLOYEE BENEFIT EXPENSES | | |
| | | <hr/> |
| | | Quarter ended 30th June 2017 |
| | | <hr/> |
| a. | Salaries, wages and bonus | 201.39 |
| b. | Contribution to provident and other funds | 28.68 |
| c. | Employees' welfare expenses | 20.90 |
| | | <hr/> |
| | | 250.97 |
| Less : Allocated / transfer to capital account | | 30.73 |
| | | <hr/> |
| | | 220.24 |
| Less : Transfer to Other Comprehensive Income | | 9.06 |
| | | <hr/> |
| | | 211.18 |
| | | <hr/> |

Notes forming Part of Financial Statements (Contd.)

₹ in crore

NOTE- 34 FINANCE COSTS

| | Quarter ended 30th June 2017 |
|-------------------------------------|---------------------------------|
| a) Interest expense | 124.09 |
| b) Other Borrowing Costs | 0.01 |
| | <u>124.10</u> |
| Less : Allocated to capital account | 3.00 |
| | <u>121.10</u> |

NOTE- 35 DEPRECIATION AND AMORTISATION EXPENSES

| | |
|---|---------------|
| Depreciation/ amortisation on tangible assets | 177.21 |
| Amortisation on intangible assets | 4.67 |
| | <u>181.88</u> |
| Less : Recoupment from Retained Earnings | 76.49 |
| | <u>105.39</u> |

NOTE-36 OTHER EXPENSES

| | |
|---|---------------|
| a Consumption of stores and spares | 63.24 |
| b Repairs | |
| Building | 5.95 |
| Plant and Machinery | 23.72 |
| Distribution System | 39.28 |
| Others | 1.36 |
| | <u>70.31</u> |
| c Insurance | 3.11 |
| d Rent | 7.09 |
| e Rates and taxes | 2.33 |
| f Bad debts (net of recovery) | (0.22) |
| g Interest on Consumers' Security Deposits | 27.47 |
| h Foreign Exchange Restatement loss / (gain) | (13.22) |
| i Mark to Market loss / (gain) on derivatives | 14.26 |
| j Corporate social responsibility activities | 0.11 |
| k Miscellaneous expenses | 72.25 |
| | <u>246.73</u> |
| Less : Allocated / transfer to capital etc, | 48.23 |
| | <u>198.50</u> |

| Haldia Energy Limited Registered Office: Barick Bhawan, 6th Floor, 8 Chittaranjan Avenue, Kolkata-700072 | | |
|---|-------|---------------------|
| Balance Sheet as at June 30, 2017 (₹ in crore) | | |
| Particulars | Notes | As at June 30, 2017 |
| ASSETS | | |
| 1) Non-current assets | | |
| a. Property, plant and equipment | 2 | 4,312.88 |
| b. Capital work in progress | | 78.33 |
| c. Financial assets | | |
| i. Investments | 3 | 40.00 |
| ii. Loans | 4 | 0.59 |
| d. Other non-current assets | 5 | 43.91 |
| Total non-current assets | | 4,475.71 |
| 2) Current assets | | |
| a. Inventories | 6 | 76.79 |
| b. Financial assets | | |
| i. Current Investments | 7 | 250.00 |
| ii. Trade receivables | 8 | 181.21 |
| iii. Cash and cash equivalents | 9 | 51.01 |
| iv. Bank balances other than (ii) above | 10 | 7.91 |
| v. Loans | 11 | 0.24 |
| vi. Other financial assets | 12 | 1,515.66 |
| c. Current tax assets (net) | | |
| d. Other current assets | 13 | 117.37 |
| Total current assets | | 2,200.19 |
| Total assets and regulatory balances | | 6,675.90 |
| EQUITY AND LIABILITIES | | |
| EQUITY | | |
| a. Equity share capital | 14 | 1,203.44 |
| b. Other equity | 15 | 514.69 |
| Total equity | | 1,718.13 |
| LIABILITIES | | |
| 1. Non-current liabilities | | |
| a. Financial liabilities | | |
| i. Borrowings | 16 | 3,488.33 |
| b. Provisions | 17 | 2.86 |
| c. Deferred tax liabilities (net) | 32 | - |
| Total non-current liabilities | | 3,491.19 |
| 2. Current liabilities | | |
| a. Financial liabilities | | |
| i. Borrowings | 18 | 525.75 |
| ii. Trade payables | 19 | 91.28 |
| iii. Other financial liabilities | 20 | 667.86 |
| b. Other current liabilities | | |
| c. Provisions | 21 | 1.22 |
| d. Current tax liabilities (net) | 22 | 0.41 |
| d. Current tax liabilities (net) | | 11.62 |
| Total current liabilities | | 1,298.14 |
| Total liabilities | | 4,789.33 |
| Total equity and liabilities | | 6,507.46 |
| Regulatory deferral account balances (net) | 23 | 168.44 |
| Total equity, liabilities and regulatory balances | | 6,675.90 |

Significant Accounting Policies
Notes 1 - 32 form an integral part of the financial statements.

Place: Kolkata
Date: 03.11.2017


Managing Director CFO

| Haldia Energy Limited | | | |
|---|---|--------------|---------------------|
| Registered Office: Barick Bhawan, 6th Floor, 8 Chittaranjan Avenue, Kolkata-700072 | | | |
| Statement of Profit and Loss for the period ended June 30, 2017 | | | (₹ in crore) |
| No. | Particulars | Notes | 30 June 2017 |
| I | Revenue from operations | 24 | 545.31 |
| II | Other income | 25 | 1.20 |
| III | Total income (I+II) | | 546.51 |
| IV | Expenses | | |
| | Cost of fuel | 26 | 229.24 |
| | Employee benefit expenses | 27 | 6.90 |
| | Finance costs | 28 | 103.08 |
| | Depreciation and amortisation expenses | 29 | 40.02 |
| | Other expenses | 30 | 36.42 |
| | Total expenses | | 415.66 |
| V | Profit for the period before net movement in regulatory deferral balances (III-IV) | | 130.85 |
| VI | Net movement in regulatory deferral balances | | (34.61) |
| VII | Profit before tax (V - VI) | | 96.24 |
| VIII | Tax expense | | |
| | - Current tax | | (20.54) |
| | - Deferred tax | | - |
| | Total tax expense | | (20.54) |
| IX | Profit for the period from continuing operations (VII-VIII) | | 75.70 |
| X | Other comprehensive income | | |
| | (i) Items that will not be reclassified to profit or loss | | (0.12) |
| | (ii) Income tax relating to items that will not be reclassified to profit or loss | | 0.03 |
| | Other comprehensive income for the period, net of tax | | (0.09) |
| XI | Total comprehensive income for the period | | 75.61 |
| | Earning per equity share for profit from continuing operations | 31 | ₹ |
| | Basic earnings per share | | 0.63 |
| | Diluted earnings per share | | 0.63 |

Significant Accounting Policies

Notes 1 - 32 form an integral part of the financial statements.

Place: Kolkata
Date: 03.11.2017

1


Managing Director


CFO

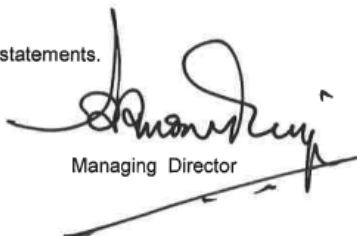
| Haldia Energy Limited | |
|---|-----------------|
| Registered Office: Barick Bhawan, 6th Floor, 8 Chittaranjan Avenue, Kolkata-700072 | |
| Statement of Cash Flow for the period ended June 30, 2017 | |
| (₹ in crore) | |
| Particulars | 30-06-2017 |
| A. Cash flow from operating activities | |
| Profit before Taxation | 96.24 |
| Adjustments for : | |
| Depreciation and amortisation expenses | 40.02 |
| Finance costs | 103.08 |
| Interest income | (0.18) |
| Notional income | (0.02) |
| Foreign exchange restatement | (0.45) |
| Advance against depreciation | 34.45 |
| Operating profit before working capital changes | 273.14 |
| Adjustments for : | |
| (Increase)/Decrease in trade & other receivables | (10.80) |
| (Increase)/Decrease in inventories | 51.14 |
| (Increase)/Decrease in other non current assets | (507.77) |
| Increase/(Decrease) in provisions | (8.26) |
| Increase/(Decrease) from other current liabilities | 387.70 |
| Increase/(Decrease) from trade and other payables | 15.70 |
| Cash generated from operations | 200.85 |
| Income Tax paid | (12.00) |
| Net cash flow from operating activities | 188.85 |
| B. Cash flow from investing activities | |
| Purchase of property, plant and equipment / capital work-in-progress | (10.64) |
| Sale/(purchase) of current investments (net) | (250.00) |
| Interest received | 0.07 |
| Net cash used in investing activities | (260.57) |
| C. Cash flow from financing activities | |
| Repayment of long term borrowings | (24.87) |
| Net increase / (decrease) in cash credit facilities and other short term borrowings | 225.72 |
| Finance costs paid | (105.65) |
| Net cash used in financing activities | 95.20 |
| Net increase / (decrease) in cash and cash equivalents | 23.48 |
| Cash and cash equivalents - Opening Balance | 27.53 |
| Cash and cash equivalents - Closing Balance | 51.01 |

Significant Accounting Policies

Notes 1 - 32 form an integral part of the financial statements.

Place: Kolkata

Date: 03.11.2017


Managing Director

1

CFO

Haldia Energy Limited
Registered Office: Barick Bhawan, 6th Floor, 8 Chittaranjan Avenue, Kolkata-700072

Statement of Changes in Equity for the period ended June 30, 2017

a. Equity Share Capital

For period ended June 30, 2017

(₹ in crore)

| Particulars | Balance at the beginning of the reporting period | Changes in equity share capital during the period | Balance at the end of the reporting period |
|---------------|--|---|--|
| Equity Shares | 1,203.44 | - | 1,203.44 |

b. Other Equity

For period ended June 30, 2017

| Particulars | Reserves and Surplus | | | Total |
|--|----------------------|-----------------|-------------------|--------|
| | Capital Reserve | General Reserve | Retained Earnings | |
| Balance at the beginning of the reporting period | 0.00 | 0.01 | 439.07 | 439.08 |
| Profit for the period | - | - | 75.70 | 75.70 |
| Other comprehensive income | - | - | (0.09) | (0.09) |
| Total Comprehensive Income for the period | 0.00 | - | 75.61 | 75.61 |
| Balance at the end of the reporting period | 0.00 | 0.01 | 514.68 | 514.69 |

Significant Accounting Policies

Notes 1 - 32 form an integral part of the financial statements.

Place: Kolkata
Date: 03.11.2017


Managing Director


CFO

Significant Accounting Policies :

Basis of Preparation

These separate supplementary unaudited financial statements have been prepared by the management for the purpose of Section 232 (2)(e) of the Companies Act, 2013 and are not the statutory / interim financial statements of the Company.

Accounting Policies

The accounting policies used in the preparation of these separate supplementary unaudited financial statements are the same that the Company had followed for the preparation of its annual audited financial statements for the year ended March 31, 2017.

Haldia Energy Limited
Registered Office: Barrick Bhawan, 6th Floor, 8 Chittaranjan Avenue, Kolkata-700072

Notes forming part of Financial Statements

2. Property, plant and equipment

(₹ in crore)

| Particulars | Freehold land | Leasehold land | Buildings | Plant and equipment | Furniture and fixtures | Vehicles | Office equipment | Distribution system | Railway sidings | Total | Capital work in progress |
|--|---------------|----------------|-----------|---------------------|------------------------|----------|------------------|---------------------|-----------------|----------|--------------------------|
| Gross carrying value | | | | | | | | | | | |
| As at April 1, 2017 | 0.21 | 93.30 | 445.05 | 3,449.87 | 3.37 | 3.65 | 6.27 | 591.35 | 76.17 | 4,669.24 | 69.59 |
| Additions | - | - | 0.41 | 0.85 | 0.23 | 0.32 | 0.09 | - | - | 1.90 | 8.74 |
| Disposals / adjustments | - | - | - | - | - | - | - | - | - | - | - |
| Gross carrying value as at June 30, 2017 | 0.21 | 93.30 | 445.46 | 3,450.72 | 3.60 | 3.97 | 6.36 | 591.35 | 76.17 | 4,671.14 | 78.33 |
| Accumulated depreciation | | | | | | | | | | | |
| As at April 1, 2017 | - | 2.14 | 28.66 | 245.26 | 0.27 | 0.88 | 0.80 | 30.71 | 5.52 | 318.24 | - |
| Depreciation expense | - | 0.27 | 3.62 | 31.26 | 0.05 | 0.17 | 0.13 | 3.83 | 0.69 | 40.02 | - |
| Disposals / adjustments | - | - | - | - | - | - | - | - | - | - | - |
| As at June 30, 2017 | - | 2.41 | 32.28 | 280.52 | 0.32 | 1.05 | 0.93 | 34.54 | 6.21 | 358.26 | - |
| Net carrying value on June 30, 2017 | 0.21 | 90.89 | 413.18 | 3,170.20 | 3.28 | 2.92 | 5.43 | 556.81 | 69.96 | 4,312.88 | 78.33 |

Haldia Energy Limited
Registered Office: Barick Bhawan, 6th Floor, 8 Chittaranjan Avenue, Kolkata-700072

Notes forming part of Financial Statements

Non current assets

Financial assets

3. Investments

(₹ in crore)

| Particulars | As at June 30, 2017 |
|--|------------------------|
| Investments in equity instrument (fully paid up) - Unquoted | |
| Associates | |
| Surya Vidyut Limited (March 31, 2017: 40,000,000; Equity Shares of ₹ 10 each, fully paid up) | 40.00 |
| Total | 40.00 |

| | As at June 30, 2017 |
|---|------------------------|
| Aggregate amount of quoted Investments and market value thereof | - |
| Aggregate amount of unquoted Investments | 40.00 |
| Aggregate amount of impairment in value of Investments | - |

4. Loans

| Particulars | As at June 30, 2017 |
|---------------------------|------------------------|
| Unsecured considered good | |
| Loans to employees | 0.59 |
| Total | 0.59 |

5. Other non current assets

| Particulars | As at June 30, 2017 |
|---------------------------|------------------------|
| Capital advances | 36.76 |
| Unamortised front end fee | 7.15 |
| Total | 43.91 |

Current assets

6. Inventories

| Particulars | As at June 30, 2017 |
|-------------------|------------------------|
| Stores and spares | 36.59 |
| Fuel | 40.20 |
| Total | 76.79 |

7. Current Investments

| Particulars | As at June 30, 2017 |
|--|------------------------|
| Unquoted - Investment | |
| 4,831,494,386 units of ₹ 413.9506 each of Aditya Birla Sun Life Cash Manager - Direct Plan - Growth. | 200.00 |
| 166,830,388 units of ₹ 2997.0559 each of LIC MF Liquid Fund - Direct - Growth Plan | 50.00 |
| Total | 250.00 |

Haldia Energy Limited
Registered Office: Barick Bhawan, 6th Floor, 8 Chittaranjan Avenue, Kolkata-700072

Notes forming part of Financial Statements

8. Trade receivables

| Particulars | As at June 30, 2017 |
|--|------------------------|
| Unsecured considered good | |
| Trade Receivables | 181.21 |
| Less: Allowances for bad and doubtful debt | - |
| Total | 181.21 |

9. Cash and cash equivalents

| Particulars | As at June 30, 2017 |
|---|------------------------|
| Balances with banks | |
| - In current accounts | 47.42 |
| - Bank Deposits with original maturity of upto 3 months | 3.54 |
| Cash on hand | 0.05 |
| Total | 51.01 |

10. Bank balances other than cash and cash equivalents

| Particulars | As at June 30, 2017 |
|--|------------------------|
| Bank Deposits with original maturity more than 3 months | 2.32 |
| Bank Deposits with original maturity more than 12 months | 5.59 |
| Total | 7.91 |

11. Loans

| Particulars | As at June 30, 2017 |
|--|------------------------|
| Loans to employees | 0.24 |
| Less: Allowances for bad and doubtful debt | - |
| Total | 0.24 |

12. Other financial assets

| Particulars | As at June 30, 2017 |
|---|------------------------|
| Interest accrued on Bank Deposits | 0.21 |
| Security deposit | 16.41 |
| Advances to holding company | 1,055.00 |
| Advances to fellow subsidiaries | 386.40 |
| Inter corporate deposit | 23.40 |
| Derivative Asset | 29.18 |
| Receivable towards claims and services rendered | 5.06 |
| Total | 1,515.66 |

13. Other current assets

| Particulars | As at June 30, 2017 |
|---------------------------|------------------------|
| Others | |
| Prepaid expenses | 5.14 |
| Other advances | 102.67 |
| Prepaid insurance | 7.49 |
| Unamortised front end fee | 2.07 |
| Total | 117.37 |

Haldia Energy Limited
Registered Office: Barick Bhawan, 6th Floor, 8 Chittaranjan Avenue, Kolkata-700072

Notes forming part of Financial Statements

14. Equity share capital (₹ in crore)

| Particulars | As at June 30, 2017 |
|--|--------------------------------|
| Authorised | 1,250.00 |
| 1,250,000,000 (March 31, 2017: 1,250,000,000; Equity Shares of ₹ 10 each, fully paid up) | |
| Issued, subscribed and paid-up capital | |
| 1,203,441,049 (March 31, 2017: 1,203,441,049; Equity Shares of ₹ 10 each, fully paid up) | 1,203.44 |
| Total | 1,203.44 |

Haldia Energy Limited
Registered Office: Barick Bhawan, 6th Floor, 8 Chittaranjan Avenue, Kolkata-700072

Notes forming part of Financial Statements

15. Other equity (₹ in crore)

| Particulars | As at June 30, 2017 |
|---|------------------------|
| a) Retained earnings | |
| Retained earnings comprise of the Company's prior years' undistributed earnings after taxes | 514.68 |
| b) Capital reserve | 0.00 |
| c) General reserve | 0.01 |
| Total | 514.69 |

Non current liabilities

16. Non current borrowings

| Particulars | As at June 30, 2017 |
|--|------------------------|
| Secured | |
| Term loans | |
| Rupee Term loans | |
| from banks | 2,722.49 |
| from financial institutions | 345.63 |
| Foreign Currency Loan | |
| from banks | 195.45 |
| Unsecured | |
| Term loans | |
| Rupee Term loans | |
| from banks | 500.00 |
| Total non current borrowings | 3,763.57 |
| Less: current maturity of long term borrowings | (275.24) |
| Non current borrowings as per balance sheet | 3,488.33 |

17. Provisions

| Particulars | As at June 30, 2017 |
|--|------------------------|
| Provision for employee benefits | |
| Gratuity | 0.85 |
| Leave encashment | 2.01 |
| Total | 2.86 |

18. Current Borrowings

| Particulars | As at June 30, 2017 |
|---|------------------------|
| Secured | |
| Loans repayable on demand-From banks | |
| Overdraft from banks | 75.75 |
| Unsecured | |
| Short term loan from banks | 150.00 |
| Commercial paper | 300.00 |
| Current borrowings | 525.75 |

Haldia Energy Limited
Registered Office: Barick Bhawan, 6th Floor, 8 Chittaranjan Avenue, Kolkata-700072

Notes forming part of Financial Statements

19. Trade payables

| Particulars | As at June 30, 2017 |
|----------------|------------------------|
| Trade payables | 91.28 |
| Total | 91.28 |

20. Other financial liabilities

| Particulars | As at June 30, 2017 |
|---|------------------------|
| Current maturities of long-term debt | 275.24 |
| Interest accrued | 2.57 |
| Liabilities on account of capital account | 5.43 |
| Others | 3.72 |
| Advance from Ultimate Holding Company | 380.90 |
| Total | 667.86 |

21. Other current liabilities

| Particulars | As at June 30, 2017 |
|--------------------------------|------------------------|
| Other payables- Statutory dues | 1.22 |
| Total | 1.22 |

22. Provisions

| Particulars | As at June 30, 2017 |
|---------------------------------|------------------------|
| Provision for employee benefits | |
| Gratuity | 0.11 |
| Leave encashment | 0.30 |
| Total | 0.41 |

23. Regulatory deferral account balances

| Particulars | As at June 30, 2017 |
|--|------------------------|
| Regulatory deferral account - debit balances | |
| Deferred payment | 33.00 |
| Regulatory deferral account - credit balances | |
| Regulatory liability | 29.18 |
| Provision for advance against depreciation | 172.26 |
| Regulatory deferral account balances (net) | 168.44 |

Haldia Energy Limited
Registered Office: Barick Bhawan, 6th Floor, 8 Chittaranjan Avenue, Kolkata-700072

Notes forming part of Financial Statements

24. Revenue from operations (₹ in crore)

| Particulars | 30-Jun-17 |
|-----------------------------------|---------------|
| Sale of products | |
| Earnings from Sale of electricity | 545.31 |
| Total | 545.31 |

25. Other income

| Particulars | 30-Jun-17 |
|---|-------------|
| Interest Income | |
| From Bank | 0.18 |
| Other non-operating income | |
| Foreign exchange restatement gain | 0.45 |
| Interest on inter corporate deposit | 0.49 |
| Unwinding of discount on financial instrument | 0.02 |
| Others | 0.06 |
| Total | 1.20 |

26. Cost of fuel

| Particulars | 30-Jun-17 |
|----------------------------|---------------|
| Consumption of coal | |
| Quantity in Tonnes | 7,96,216 |
| Value | 228.80 |
| Consumption of oil | |
| Quantity in Kilolitres | 96 |
| Value | 0.44 |
| Total | 229.24 |

27. Employee benefit expenses

| Particulars | 30-Jun-17 |
|---|-------------|
| Salaries and bonus | 6.08 |
| Contribution to provident and other funds | 0.20 |
| Staff Welfare Expenses | 0.62 |
| Total | 6.90 |

28. Finance costs

| Particulars | 30-Jun-17 |
|-----------------------|---------------|
| Interest expense | 101.20 |
| Other borrowing costs | 1.88 |
| Total | 103.08 |

29. Depreciation and amortisation expenses

| Particulars | 30-Jun-17 |
|---|--------------|
| Depreciation on property, plant and equipment | 40.02 |
| Total | 40.02 |

Haldia Energy Limited
Registered Office: Barick Bhawan, 6th Floor, 8 Chittaranjan Avenue, Kolkata-700072

Notes forming part of Financial Statements

30. Other expenses (₹ in crore)

| Particulars | 30-Jun-17 |
|----------------------------------|--------------|
| Consumption of stores and spares | 6.41 |
| Repairs | |
| --Plant and machinery | 6.98 |
| --Building | 0.21 |
| Rent | 0.31 |
| Insurance | 2.40 |
| Remuneration to auditors | |
| --Statutory audit | 0.02 |
| Rates and taxes | 0.38 |
| MTM Loss | 0.29 |
| Miscellaneous expenses | 19.42 |
| Total | 36.42 |

31. Earnings per share (EPS)

The calculation of basic earnings per share as at June 30, 2017 was based on the profit of ₹ 75.70 crore and a weighted average number of equity shares outstanding: 1,203,441,049 calculated as follows:

| Particulars | 30-Jun-17 |
|---|--------------|
| Face value of equity shares | 10 |
| Weighted average number of equity shares outstanding | 12034,41,049 |
| Profit/ (loss) for the year (continuing operations) | 75.70 |
| Weighted average earnings per share (basic and diluted) | 0.63 |

32. Income tax expense (₹ in crore)

The major components of Deferred Tax Assets/ (Liabilities) based on the temporary difference as at 30th June, 2017 are as under:

| Particulars | As at June 30, 2017 |
|---|---------------------|
| Liabilities | |
| Excess of tax depreciation over book depreciation | (669.83) |
| Others | (3.22) |
| Total | (673.05) |
| Assets | |
| Unabsorbed tax losses/ depreciation | 682.54 |
| Items covered under section 43B | 0.72 |
| Others | 0.01 |
| Total | 683.27 |
| Deferred Tax Assets (Net) | 10.22 |
| Net deferred tax asset of ₹ 10.22 crore as above has not been recognised. | |

RP-SG RETAIL LIMITED

Registered Office: CESC House, Chowringhee Square, Kolkata-700001

CIN: U74999WB2017PLC219355

Telephone: +91 33 2225 6040

E-mail: secretarial@rp-sg.in

Balance Sheet as at 30th June, 2017

(Rs. in 00's)

| Particulars | Note No. | As at 30th June 2017 |
|---------------------------------------|------------------|----------------------|
| ASSETS | | |
| <u>Current assets</u> | | |
| Financial assets | | |
| Cash and cash equivalents | 2.1 | 5,000.00 |
| Total current assets | | 5,000.00 |
| TOTAL ASSETS | (A) | 5,000.00 |
| EQUITY AND LIABILITIES | | |
| <u>Equity</u> | | |
| Equity share capital | 2.2 | 5,000.00 |
| Other Equity | 2.3 | (685.40) |
| | (B) | 4,314.60 |
| Liabilities | | |
| <u>Current liabilities</u> | | |
| Other current liabilities | 2.4 | 685.40 |
| TOTAL LIABILITIES | (C) | 685.40 |
| TOTAL EQUITY & LIABILITIES | (B + C) | 5,000.00 |

Notes forming part of Financial Statements

1 to 2.6

 Director

 Director

Place: Kolkata
Date: 03/11/2017

RP-SG RETAIL LIMITED

Registered Office: CESC House, Chowringhee Square, Kolkata-700001

CIN: U74999WB2017PLC219355

Telephone: +91 33 2225 6040

E-mail: secretarial@rp-sg.in

Statement of Profit and Loss for the period 8 February 2017 to 30 June 2017

(Rs. in 00's)

| Particulars | Note No. | 08 February 2017 to 30 June 2017 |
|--|----------|----------------------------------|
| Revenue from Operations | - | - |
| Total income | | - |
| Expenses | | |
| Other expenses | 2.5 | 685.40 |
| Total expenses | | 685.40 |
| Profit before tax | | (685.40) |
| Income tax expense | | |
| -Current tax | | - |
| -Deferred tax | | - |
| Profit after tax | | (685.40) |
| Other comprehensive income for the period, net of tax | | - |
| Total comprehensive income for the period | | (685.40) |

Earnings per equity share - not annualised

2.6

Basic and diluted earnings per share(Face value of Rs. 10 per share)

(4.17)

Notes forming part of Financial Statements

1 to 2.6



 Director Director

Place: Kolkata
Date: 03/11/2017

RP-SG RETAIL LIMITED

Registered Office: CESC House, Chowringhee Square, Kolkata-700001

CIN: U74999WB2017PLC219355

Telephone: +91 33 2225 6040

E-mail: secretarial@rp-sg.in

Cash Flow Statement for the period 8 February 2017 to 30 June 2017

| | | (Rs. in 00's) |
|-----------|---|-------------------------------------|
| | | 08 February 2017 to 30 June 2017 |
| A. | Cash flow from Operating Activities | |
| | Profit before Taxation | (685.40) |
| | Operating Profit before Working Capital changes | (685.40) |
| | Adjustments for : | |
| | Trade and other payables | 685.40 |
| | Cash Generated from Operations | - |
| | Net cash flow from Operating Activities | - |
| B. | Cash flow from Investing Activities | |
| | Net cash used in Investing Activities | - |
| C. | Cash flow from Financing Activities | |
| | Proceeds from Issue of Share Capital | 5,000.00 |
| | Net Cash flow from Financing Activities | 5,000.00 |
| | Net Increase / (decrease) in cash and cash equivalents | 5,000.00 |
| | Cash and Cash equivalents - Opening Balance | - |
| | Cash and Cash equivalents - Closing Balance | 5,000.00 |

CASH AND CASH EQUIVALENTS COMPRISES OF

| | | (Rs. in 00's) |
|-----|--|--|
| | | <u>As at 30th June,</u> <u>2017</u> |
| (a) | Balances with banks - In current accounts | 4,999.40 |
| (b) | Cash in hand | 0.60 |
| | | 5,000.00 |

 Director
 Director

Place: Kolkata
Date: 03/11/2017

RP-SG RETAIL LIMITED

Registered Office: CESC House, Chowringhee Square, Kolkata-700001

CIN: U74999WB2017PLC219355

Telephone: +91 33 2225 6040

E-mail: secretarial@rp-sg.in

Statement of changes in Equity

A. Equity Share Capital (Rs. In 00's)

| Particulars | Balance at the beginning of the reporting period | Changes in equity share capital during the period | Balance at the end of the reporting period |
|-----------------------|--|---|--|
| As at 30th June, 2017 | - | 5,000.00 | 5,000.00 |

B. Other Equity (Rs. In 00's)

| Particulars | Reserves and Surplus | Total |
|--|----------------------|-----------------|
| | Retained Earnings | |
| Balance as at the beginning of the reporting period | - | - |
| Profit /(loss) for the period | (685.40) | (685.40) |
| Other Comprehensive Income/(expense) for the period | - | - |
| Total Comprehensive Income for the period | (685.40) | (685.40) |
| Balance as at the end of the reporting period | (685.40) | (685.40) |


 Director


 Director

Place: Kolkata
Date: 03/11/2017

RP-SG RETAIL LIMITED

Registered Office: CESC House, Chowringhee Square, Kolkata-700001

CIN: U74999WB2017PLC219355

Telephone: +91 33 2225 6040

E-mail: secretarial@rp-sg.in

NOTE 1 The Company was incorporated on 8 February 2017 and hence these supplementary unaudited financial statements have been prepared from the date of incorporation i.e , 8 February 2017 to 30 June 2017.

Basis of Preparation :

These separate supplementary unaudited financial statements have been prepared by the management for the purpose of Section 232 (2)(e) of the Companies Act, 2013 and are not the statutory / interim financial statements of the Company.

RP-SG RETAIL LIMITED

Registered Office: CESC House, Chowringhee Square, Kolkata-700001

CIN: U74999WB2017PLC219355

Telephone: +91 33 2225 6040

E-mail: secretarial@rp-sg.in

Note 2.1: Cash and cash equivalents - at amortised cost

(Rs. in 00's)

| Particulars | As at 30th June, 2017 |
|--|-----------------------|
| (a) Balances with banks | |
| -in current accounts | 4,999.40 |
| (b) Cash in Hand | 0.60 |
| Total cash and cash equivalents | 5,000.00 |

Note 2.2: Equity share capital

(Rs. in 00's)

| Particulars | As at 30th June, 2017 |
|---|-----------------------|
| Authorised Share Capital 50,000 Equity Shares of Rs. 10 each | 5,000.00 |
| Issued Capital 50,000 Equity Shares of Rs. 10 each | 5,000.00 |
| Subscribed and paid up capital 50,000 Equity Shares of Rs. 10 each | 5,000.00 |
| | 5,000.00 |

Note 2.3: Other Equity

(Rs. in 00's)

| Particulars | As at 30th June, 2017 |
|------------------------------|-----------------------|
| Reserve and Surplus | |
| Retained Earning | (685.40) |
| Total of Other Equity | (685.40) |

RP-SG RETAIL LIMITED

Registered Office: CESC House, Chowringhee Square, Kolkata-700001

CIN: U74999WB2017PLC219355

Telephone: +91 33 2225 6040

E-mail: secretarial@rp-sg.in

Note 2.4: Other current liabilities - at amortised cost

| Particulars | (Rs. in 00's) |
|--|--------------------------|
| | As at 30th June, 2017 |
| Other payable | 685.40 |
| Total other current liabilities | 685.40 |

Note 2.5 : Other Expenses

| Particulars | (Rs. in 00's) |
|------------------------------|-------------------------------------|
| | 08 February 2017 to 30 June 2017 |
| Filling fees | 244.40 |
| Statutory Audit Fees | 150.00 |
| Other Miscellaneous Expenses | 291.00 |
| | 685.40 |

Note 2.6: Earnings per share:

Computation of Earnings per share

| | | |
|---|-------------------|----------|
| Profit After Tax | (A) (Rs. in 00's) | (685.40) |
| Weighted Average no. of shares for Earnings per share | (B) | 16,434 |
| Basic and Diluted Earnings per share of Rs. 10/- | [(A) / (B)] | (4.17) |

RP-SG BUSINESS PROCESS SERVICES LIMITED

Registered Office: CESC House, Chowringhee Square, Kolkata-700001

CIN: U74999WB2017PLC219318

Telephone: +91 33 2225 6040

E-mail: secretarial@rp-sg.in

Balance Sheet as at 30th June, 2017

(Rs. in 00's)

| Particulars | Note No. | As at 30th June 2017 |
|---------------------------------------|----------------|----------------------|
| ASSETS | | |
| <u>Current assets</u> | | |
| Financial assets | | |
| Cash and cash equivalents | 2.1 | 5,000.00 |
| Total current assets | | 5,000.00 |
| TOTAL ASSETS | (A) | 5,000.00 |
| EQUITY AND LIABILITIES | | |
| <u>Equity</u> | | |
| Equity share capital | 2.2 | 5,000.00 |
| Other Equity | 2.3 | (683.70) |
| | (B) | 4,316.30 |
| <u>Liabilities</u> | | |
| <u>Current liabilities</u> | | |
| Other current liabilities | 2.4 | 683.70 |
| TOTAL LIABILITIES | (C) | 683.70 |
| TOTAL EQUITY & LIABILITIES | (B + C) | 5,000.00 |

Notes forming part of Financial Statements

1 to 2.6


 Director


 Director

Place: Kolkata
Date: 03/11/2017

RP-SG BUSINESS PROCESS SERVICES LIMITED

Registered Office: CESC House, Chowringhee Square, Kolkata-700001

CIN: U74999WB2017PLC219318

Telephone: +91 33 2225 6040

E-mail: secretarial@rp-sg.in

Statement of Profit and Loss for the period 7 February 2017 to 30 June 2017

(Rs. in 00's)

| Particulars | Note No. | 07 February 2017 to 30 June 2017 |
|--|----------|----------------------------------|
| Revenue from Operations | | - |
| Total income | | - |
| Expenses | | |
| Other expenses | 2.5 | 683.70 |
| Total expenses | | 683.70 |
| Profit before tax | | (683.70) |
| Income tax expense | | |
| -Current tax | | - |
| -Deferred tax | | - |
| Profit after tax | | (683.70) |
| Other comprehensive income for the period, net of tax | | - |
| Total comprehensive income for the period | | (683.70) |

Earnings per equity share - not annualised

2.6

Basic and diluted earnings per share(Face value of Rs. 10 per share)

(4.16)

Notes forming part of Financial Statements

1 to 2.6


 Director


 Director

Place: Kolkata
Date: 03/11/2017

RP-SG BUSINESS PROCESS SERVICES LIMITED
Registered Office: CESC House, Chowringhee Square, Kolkata-700001
CIN: U74999WB2017PLC219318
Telephone: +91 33 2225 6040
E-mail: secretarial@rp-sg.in

Cash Flow Statement for the period 7 February 2017 to 30 June 2017

| | | (Rs. in 00's) |
|-----------|---|-------------------------------------|
| | | 07 February 2017 to 30 June 2017 |
| A. | Cash flow from Operating Activities | |
| | Profit before Taxation | (683.70) |
| | Operating Profit before Working Capital changes | (683.70) |
| | Adjustments for : | |
| | Trade and other payables | 683.70 |
| | Cash Generated from Operations | - |
| | Net cash flow from Operating Activities | - |
| B. | Cash flow from Investing Activities | |
| | Net cash used in Investing Activities | - |
| C. | Cash flow from Financing Activities | |
| | Proceeds from Issue of Share Capital | 5,000.00 |
| | Net Cash flow from Financing Activities | 5,000.00 |
| | Net Increase / (decrease) in cash and cash equivalents | 5,000.00 |
| | Cash and Cash equivalents - Opening Balance | - |
| | Cash and Cash equivalents - Closing Balance | 5,000.00 |

CASH AND CASH EQUIVALENTS COMPRISES OF

| | | (Rs. in 00's) |
|--|-----------------------|-----------------------------|
| | | <u>As at 30th June 2017</u> |
| | Balances with banks | |
| | - In current accounts | 4,999.40 |
| | Cash in hand | 0.60 |
| | | 5,000.00 |


 Director
 
 Director

Place: Kolkata
Date: 03/11/2017

RP-SG BUSINESS PROCESS SERVICES LIMITED

Registered Office: CESC House, Chowringhee Square, Kolkata-700001

CIN: U74999WB2017PLC219318

Telephone: +91 33 2225 6040

E-mail: secretarial@rp-sg.in

Statement of changes in Equity

A. Equity Share Capital

(Rs. in 00's)

| Particulars | Balance at the beginning of the reporting period | Changes in equity share capital during the period | Balance at the end of the reporting period |
|--------------------|--|---|--|
| As at 30 June 2017 | - | 5,000.00 | 5,000.00 |

B. Other Equity

(Rs. in 00's)

| Particulars | Reserves and Surplus | | Total |
|--|----------------------|---|----------|
| | Retained Earnings | | |
| Balance as at the beginning of the reporting period | - | - | - |
| Profit /(loss) for the period | (683.70) | | (683.70) |
| Other Comprehensive Income/(expense) for the period | - | | - |
| Total Comprehensive Income for the period | (683.70) | | (683.70) |
| Balance as at the end of the reporting period | (683.70) | | (683.70) |


 Director


 Director

Place: Kolkata
Date: 03/11/2017



RP-SG BUSINESS PROCESS SERVICES LIMITED

Registered Office: CESC House, Chowringhee Square, Kolkata-700001

CIN: U74999WB2017PLC219318

Telephone: +91 33 2225 6040

E-mail: secretarial@rp-sg.in

NOTE 1 The Company was incorporated on 7 February 2017 and hence these supplementary unaudited financial statements have been prepared from the date of incorporation i.e., 7 February 2017 to 30 June 2017.

Basis of Preparation :

These separate supplementary unaudited financial statements have been prepared by the management for the purpose of Section 232 (2)(e) of the Companies Act, 2013 and are not the statutory / Interim financial statements of the Company.

RP-SG BUSINESS PROCESS SERVICES LIMITED

Registered Office: CESC House, Chowringhee Square, Kolkata-700001

CIN: U74999WB2017PLC219318

Telephone: +91 33 2225 6040

E-mail: secretarial@rp-sg.in

Note 2.1: Cash and cash equivalents - at amortised cost

(Rs. in 00's)

| Particulars | As at 30th June 2017 |
|--|----------------------|
| a. Balances with banks | |
| -in current accounts | 4,999.40 |
| b. Cash in Hand | 0.60 |
| Total cash and cash equivalents | 5,000.00 |

Note 2.2: Equity share capital

(Rs. in 00's)

| Particulars | As at 30th June 2017 |
|--|----------------------|
| Authorised Share Capital 75,00,00,000 Equity Shares of Rs.10 each | 750,00,000.00 |
| Issued Capital 50,000 Equity Shares of Rs.10 each | 5,000.00 |
| Subscribed and paid up capital 50,000 Equity Shares of Rs.10 each | 5,000.00 |
| | 5,000.00 |

Note 2.3: Other Equity

(Rs. in 00's)

| Particulars | As at 30th June 2017 |
|-----------------------------------|----------------------|
| <u>Reserve and Surplus</u> | |
| Retained Earning | (683.70) |
| Total of Other Equity | (683.70) |

RP-SG BUSINESS PROCESS SERVICES LIMITED

Registered Office: CESC House, Chowringhee Square, Kolkata-700001

CIN: U74999WB2017PLC219318

Telephone: +91 33 2225 6040

E-mail: secretarial@rp-sg.in

Note 2.4: Other current liabilities

| Particulars | (Rs. in 00's) |
|--|-------------------------|
| | As at 30th June 2017 |
| Other payable | 683.70 |
| Total other current liabilities | 683.70 |

refer note 1(D)

Note 2.5 : Other Expenses

| Particulars | (Rs. in 00's) |
|------------------------------|---------------------------------------|
| | 07 February 2017 to 30th June 2017 |
| Filing fees | 242.70 |
| Statutory Audit Fees | 150.00 |
| Other Miscellaneous Expenses | 291.00 |
| | 683.70 |

Note 2.6: Earnings per share:

| Computation of Earnings per share | | |
|---|-------------------|----------|
| Profit After Tax | (A) (Rs. in 00's) | (683.70) |
| Weighted Average no. of shares for Earnings per share | (B) | 16,434 |
| Basic and Diluted Earnings per share of Rs. 10/- | [(A) / (B)] | (4.16) |

Crescent Power Limited

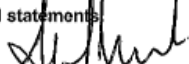
Registered Office: 6 Church Lane, 1st Floor, Kolkata – 700 001.
CIN: U70101WB2004PLC099945
Tel: (033) 22109358-62 (5 Lines), Fax: (033)22483134
E-mail: corp.ho@rp-sg.in

Balance Sheet as at 30th June, 2017

| Particulars | Notes | (Rupees in lakhs) |
|--------------------------------------|-------|-------------------|
| | | 30 June 2017 |
| ASSETS | | |
| 1) Non-current assets | | |
| a Property, plant and equipment | 4 | 28,180.27 |
| b Capital work in progress | 4 | 406.53 |
| c Financial assets | | |
| i. Investments | 5 | 251.98 |
| ii. Trade receivables | | |
| ii. Loans | 6 | 4.79 |
| iii Other financial assets | 7 | 8.56 |
| l Deferred tax assets | 31 | 84.30 |
| d Other non-current assets | 8 | 11.86 |
| Total non-current assets | | 28,948.29 |
| 2) Current assets | | |
| a Inventories | 9 | 926.78 |
| b Financial assets | | |
| i. Investments | 10 | 3,756.01 |
| ii. Trade receivables | 11 | 2,263.43 |
| iii. Cash and cash equivalents | 12 | 891.13 |
| iv. Loans | 13 | 804.70 |
| v. Other financial assets | 14 | 6,350.75 |
| c Other current assets | 15 | 122.84 |
| Total current assets | | 15,115.64 |
| Total assets | | 44,063.93 |
| EQUITY AND LIABILITIES | | |
| Equity | | |
| a Equity share capital | 16 | 6,000.00 |
| b Other equity | 17 | 20,647.45 |
| Total Equity | | 26,647.45 |
| LIABILITIES | | |
| 1 Non-current liabilities | | |
| a Financial liabilities | | |
| i. Borrowings | 18 | 9,159.79 |
| ii. Other financial liabilities | 19 | 177.37 |
| b Provisions | 20 | 78.31 |
| c Deferred tax liabilities (net) | 31 | 4,325.99 |
| d Other non-current liabilities | 21 | 64.66 |
| Total non-current liabilities | | 13,806.12 |
| 2 Current liabilities | | |
| a Financial liabilities | | |
| i. Trade payables | | 930.56 |
| ii. Other financial liabilities | 22 | 2,561.48 |
| b Other current liabilities | 23 | 75.06 |
| c Provisions | 24 | 0.61 |
| d Current tax liabilities (net) | | 42.65 |
| Total current liabilities | | 3,610.36 |
| Total Liabilities | | 17,416.48 |
| Total equity and liabilities | | 44,063.93 |

The accompanying notes form an integral part of the financial statements.


S. Talukdar
Director
Kolkata, 3rd November, 2017


Sudip Kumar Ghosh
Company Secretary

Crescent Power Limited

Registered Office: 6 Church Lane, 1st Floor, Kolkata – 700 001.
 CIN: U70101WB2004PLC099945
 Tel: (033) 22109358-62 (5 Lines), Fax: (033)22483134
 E-mail: corp.ho@rp-sg.in

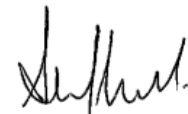
Statement of Profit and Loss for the period ended April to June, 2017

| (Rupees in lakhs) | | |
|--|----------|--------------------------|
| Particulars | Note No. | April To June 2017 |
| Revenue from operations | 25 | 4,135.97 |
| Other income | 26 | 35.32 |
| Total Income | | <u>4,171.29</u> |
| Expenses | | |
| Cost of fuel | 27 | 1,028.51 |
| Employee benefit expense | 28 | 206.76 |
| Finance costs | 29 | 318.65 |
| Depreciation and amortisation expense | | 472.96 |
| Other expenses | 30 | 989.96 |
| Total expenses | | <u>3,016.84</u> |
| Profit before exceptional items and tax | | 1,154.45 |
| Exceptional items | | - |
| Profit before tax | | 1,154.45 |
| Tax expense | | |
| - Current tax | 31 | 236.27 |
| - Deferred tax | 31 | (35.14) |
| Profit for the period | | <u>953.32</u> |
| Other Comprehensive income | 32 | |
| Items that will not be reclassified to profit or loss | | (4.23) |
| Income tax relating to items that will not be reclassified to profit or loss | | 0.90 |
| Other comprehensive income for the year, net of tax | | <u>(3.33)</u> |
| Total comprehensive income for the year | | <u>949.99</u> |
| Earning per equity share | | |
| Basic earnings per share (INR) | 33 | 1.59 |

The accompanying notes form an integral part of the financial statements.



S. Talukdar
 Director
 Kolkata, 3rd November, 2017



Sudip Kumar Ghosh
 Company Secretary

Crescent Power Limited
Statement of Changes in Equity for the Period ended 30th June 2017
 (Rupees in lakhs, except share and per share data, unless otherwise stated)

a **Equity Share Capital**

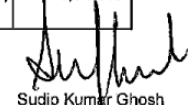
| For 30th June 2017 | | |
|--|---|--|
| Balance at the beginning of the reporting period | Changes in equity share capital during the year | Balance at the end of the reporting period |
| 6,000.00 | - | 6,000.00 |

b **Other Equity**

For the Period ended 30th June 2017

| Particulars | Reserves and Surplus | Other items of Other Comprehensive Income (specify nature) | Total |
|--|----------------------|--|-----------|
| | Retained Earnings | Re-measurement of net defined benefit liability/asset (actuarial gains and losses) | |
| Balance at the beginning of the reporting period | 19,718.95 | (21.49) | 19,697.46 |
| Other Comprehensive Income | - | (3.33) | (3.33) |
| Total Comprehensive Income for the year | 953.32 | - | 953.32 |
| Balance at the end of the reporting period | 20,672.27 | (24.82) | 20,647.45 |


 S. Talukdar
 Director


 Sudip Kumar Ghosh
 Company Secretary

Kolkata, 3rd November, 2017

Crescent Power Limited


Significant accounting policies and notes to the accounts

For Period ended 30th June 2017.

(Rupees in lakhs, except share and per share data, unless otherwise stated)

Statement of Cash Flows for the period ended 30th June 2017

| Particulars | 30 June 2017 |
|---|-------------------|
| A. Cash flow from Operating Activities | |
| Profit before Taxation | 1,150.22 |
| Adjustments for : | |
| Depreciation and amortisation expenses | 472.96 |
| Gain on sale of current investments (net) | (15.33) |
| Finance costs | 318.65 |
| Interest Income | (19.99) |
| Operating Profit before Working Capital changes | 1,906.51 |
| Adjustments for : | |
| (Increase)/Decrease in Trade & other receivables | (189.86) |
| (Increase)/Decrease Inventories | 239.14 |
| (Increase)/Decrease in other non current assets | 11.77 |
| Increase/(Decrease) from Other Current Liabilities | 4.10 |
| Increase/(Decrease) from Trade and other payables | (109.34) |
| Cash Generated from Operations | 1,862.32 |
| Income Tax paid | (170.00) |
| Net cash flow from Operating Activities | 1,692.32 |
| B. Cash flow from Investing Activities | |
| Purchase of Property, Plant and Equipment / Capital Work-in-Progress | (83.95) |
| Investment in Subsidiaries and Joint Ventures | (250.00) |
| Sale/(purchase) of Investments (net) | (2,850.33) |
| Profit on sale of Investment | 15.33 |
| Interest received | 8.48 |
| Advance to bodies Corporate for share subscription | (210.00) |
| Advance to bodies corporate | (800.00) |
| Net cash used in Investing Activities | (4,170.47) |
| C. Cash flow from Financing Activities | |
| Repayment of Long Term Borrowings | (616.65) |
| Finance Costs paid | (321.81) |
| Net Cash flow from Financing Activities | (938.46) |
| Net Increase / (decrease) in cash and cash equivalents | (3,416.61) |
| Cash and Cash equivalents - Opening Balance | 4,307.74 |
| Cash and cash equivalents at the end of the period (Refer reconciliation below) | 891.13 |


S. Talukdar
Director
Kolkata, 3rd November, 2017


Sudip Kumar Ghosh
Company Secretary

Crescent Power Limited

Significant accounting policies and notes to the accounts
For Period ended 30th June 2017.

(Rupees in lakhs, except share and per share data, unless otherwise stated)

1 Corporate information

Crescent Power Limited ("the Company") is a limited company incorporated and domiciled in India. Its registered office is located at 6 Church Lane, 1st floor, Kolkata - 700 001, India.

The Company is engaged primarily in the business of power generation and also provides contracting services, having its thermal power plant in the State of West Bengal and solar power plant in the State of Tamil Nadu.

2 Basis of preparation of financial statements

These separate supplementary unaudited financial statements have been prepared by the management for the purpose of Section 232(2)(e) of the Companies Act, 2013, and are not the statutory / interim financial statements of the Company.

3 Significant Accounting Policies :

The accounting policies used in the preparation of these separate supplementary unaudited financial statements are the same that the Company had followed for the preparation of its annual audited financial statements for the year ended March 31, 2017.

4 Property, plant and equipment

| Particulars | Freehold Land | Buildings | Leasehold improvements | Plant and equipment | Furniture and fixtures | Vehicles | Office equipment | Total | Capital work in progress |
|---|---------------|-----------------|------------------------|---------------------|------------------------|--------------|------------------|------------------|--------------------------|
| Gross carrying value | | | | | | | | | |
| Deemed cost as at April 1, 2017 | 574.90 | 2,902.40 | 9.95 | 35,703.52 | 33.45 | 17.14 | 74.98 | 39,316.34 | 281.26 |
| Additions | - | - | - | - | - | - | - | - | 125.27 |
| Disposals / adjustments | - | - | - | - | - | - | - | - | - |
| Gross carrying amount as at 30 June, 2017 | 574.90 | 2,902.40 | 9.95 | 35,703.52 | 33.45 | 17.14 | 74.98 | 39,316.34 | 406.53 |
| Accumulated depreciation | | | | | | | | | |
| At April 1, 2017 | - | 1,505.41 | 9.93 | 9,070.36 | 19.15 | 4.78 | 53.48 | 10,663.11 | - |
| Depreciation expense | - | 34.21 | - | 434.83 | 0.81 | 0.52 | 2.59 | 472.96 | - |
| Disposals / adjustments | - | - | - | - | - | - | - | - | - |
| At 30 June, 2017 | - | 1,539.62 | 9.93 | 9,505.19 | 19.96 | 5.30 | 56.07 | 11,136.07 | - |
| Net carrying value June 30, 2017 | 574.90 | 1,362.78 | 0.02 | 26,198.33 | 13.49 | 11.84 | 18.91 | 28,180.27 | 406.53 |

Crescent Power Limited

Significant accounting policies and notes to the accounts
For Period ended 30th June 2017.

(Rupees in lakhs, except share and per share data, unless otherwise stated)

Non current assets

Financial assets

5 Non current investments

| Particulars | 30 June 2017 |
|---|---------------|
| A. Investments in equity instrument (fully paid up) | |
| Unquoted | |
| Subsidiaries | |
| 25,10,000 Equity Shares of New Rising Promoters Private Limited of Rs.10 each fully paid-up | 251.00 |
| B. Investments in equity instrument (fully paid up) | |
| Unquoted | |
| Others | |
| 9,750 Equity Shares of Integrated Coal Mining Limited of Rs. 10 each fully paid-up | 0.98 |
| Total | 251.98 |

6 Loans

| Particulars | 30 June 2017 |
|----------------------------------|--------------|
| <i>Unsecured considered good</i> | |
| Loans to employees | 4.79 |
| Total | 4.79 |

7 Other Financial Assets

| Particulars | 30 June 2017 |
|------------------|--------------|
| Security Deposit | 8.56 |
| Total | 8.56 |

8 Other non-current assets

| Particulars | 30 June 2017 |
|------------------|--------------|
| Capital advances | 11.86 |
| Total | 11.86 |

9 Inventories

| Particulars | 30 June 2017 |
|-------------------|---------------|
| Fuel | 312.15 |
| Stores and Spares | 614.63 |
| Total | 926.78 |

10 Current investments

| Particulars | 30 June 2017 |
|--|-----------------|
| A. Investments in equity instrument (fully paid up) | |
| Unquoted | |
| Others | |
| 65,56,800 Equity Shares of APA Services Private Limited of Rs. 10 each fully paid-up | 655.68 |
| B. Investments in Mutual Funds | 3,100.33 |
| TOTAL | 3,756.01 |

Crescent Power Limited

Significant accounting policies and notes to the accounts For Period ended 30th June 2017.

(Rupees in lakhs, except share and per share data, unless otherwise stated)

11 Trade receivables

| Particulars | 30 June 2017 |
|----------------------------------|-----------------|
| <i>Secured, considered good</i> | |
| Trade Receivables | 228.00 |
| <i>Unsecured considered good</i> | |
| Trade Receivables | 2,035.43 |
| Total | 2,263.43 |

12 Cash and cash equivalents

| Particulars | 30 June 2017 |
|---|---------------|
| Balances with banks | |
| - In current accounts | 440.21 |
| - Bank Deposits with original maturity of upto 3 months | 450.00 |
| Cash on hand | 0.92 |
| Total | 891.13 |

13 Loans

| Particulars | 30 June 2017 |
|----------------------------------|---------------|
| <i>Unsecured considered good</i> | |
| Advance to bodies corporate | 800.00 |
| Loan to employees | 4.70 |
| Total | 804.70 |

14 Other financial assets

| Particulars | 30 June 2017 |
|--|-----------------|
| <i>Unsecured considered good</i> | |
| Interest receivable | 52.93 |
| Advance against equity to body corporate | 5,286.00 |
| Others Recoverable | 1,011.82 |
| Total | 6,350.75 |

15 Other current assets

| Particulars | 30 June 2017 |
|--------------------------------|---------------|
| Advance for goods and services | 99.37 |
| Other advances | 23.47 |
| Total | 122.84 |

Crescent Power Limited

Significant accounting policies and notes to the accounts

For Period ended 30th June 2017.

(Rupees in lakhs, except share and per share data, unless otherwise stated)

16 Equity share capital

| Particulars | 30 June 2017 |
|---|--------------|
| Authorised | 8,000 |
| 80,000,000 Equity Shares of Rs.10/- each | |
| Issued, subscribed and paid-up capital | 6,000 |
| 60,000,000 Equity Shares of Rs.10/- each | |
| Total | 6,000 |

17 Other equity

| Particulars | 30 June 2017 |
|--|------------------|
| a) Retained earnings | |
| Retained earnings comprise of the Company's prior years' undistributed earnings after taxes. | 20,672.27 |
| b) Other items of other comprehensive income | |
| Other items of other comprehensive income consists of re-measurement of net defined benefit liability/asset (actuarial gains and losses) | (24.82) |
| Total | 20,647.45 |

NON CURRENT LIABILITIES

18 Financial liabilities

Non current Borrowings

| Particulars | 30 June 2017 |
|--|-----------------|
| <i>Secured</i> | |
| Term loans | |
| Rupee Term loans from banks | 11,601.46 |
| Less: current maturity of long term borrowings | 2,441.67 |
| Non current borrowings as per balance sheet | 9,159.79 |

19 Other financial liabilities

| Particulars | 30 June 2017 |
|--|---------------|
| Security Deposit against contracting service | 177.37 |
| Total | 177.37 |

Crescent Power Limited

Significant accounting policies and notes to the accounts

For Period ended 30th June 2017.

(Rupees in lakhs, except share and per share data, unless otherwise stated)

20 Provisions

| Particulars | 30 June 2017 |
|---------------------------------|--------------|
| Provision for employee benefits | 78.31 |
| Total | 78.31 |

21 Other Non Current liabilities

| Particulars | 30 June 2017 |
|------------------|--------------|
| Deferred Revenue | 64.66 |
| Total | 64.66 |

22 Other financial liabilities

| Particulars | 30 June 2017 |
|--------------------------------------|-----------------|
| Current maturities of long-term debt | 2,441.67 |
| Interest accrued | 18.03 |
| Liability on capital account | 89.01 |
| Employee related payable | 12.25 |
| Other payables | 0.52 |
| Total | 2,561.48 |

23 Other current liabilities

| Particulars | 30 June 2017 |
|------------------------|--------------|
| Statutory dues payable | 56.05 |
| Deferred Revenue | 19.01 |
| Total | 75.06 |

24 Provisions

| Particulars | 30 June 2017 |
|---------------------------------|--------------|
| Provision for employee benefits | 0.61 |
| Total | 0.61 |

Crescent Power Limited

Significant accounting policies and notes to the accounts

For Period from 1st April 2017 to 30th June 2017

(Rupees in lakhs, except share and per share data, unless otherwise stated)

25 Revenue from operations

| Particulars | April To June 2017 |
|-----------------------------------|--------------------------|
| Sale of products | |
| Earnings from Sale of electricity | 3,828.25 |
| Sale of services | |
| Contracting service | 307.72 |
| Total | <u>4,135.97</u> |

26 Other income

| Particulars | April To June 2017 |
|---|--------------------------|
| Interest Income | |
| From Bank | 6.20 |
| From Others | 9.99 |
| Other non-operating income | |
| Gain on sale of current investments (net) | 15.33 |
| Notional Income on amortisation of deferred revenue | 3.80 |
| Total | <u>35.32</u> |

27 Cost of Fuel

| Particulars | April To June 2017 |
|---------------------|--------------------------|
| Consumption of coal | 1,021.74 |
| Consumption of oil | 6.77 |
| Total | <u>1,028.51</u> |

28 Employee Benefits

| Particulars | April To June 2017 |
|---|--------------------------|
| Salaries and bonus | 174.52 |
| Contribution to provident and other funds | 7.88 |
| Staff Welfare Expenses | 24.36 |
| Total Employee Benefit Expenses | <u>206.76</u> |

29 Finance costs

| Particulars | April To June 2017 |
|-----------------------|--------------------------|
| Interest expense | 305.86 |
| Other borrowing costs | 12.79 |
| Total | <u>318.65</u> |

Crescent Power Limited

Significant accounting policies and notes to the accounts

For Period from 1st April 2017 to 30th June 2017

(Rupees in lakhs, except share and per share data, unless otherwise stated)

30 Other expenses

| Particulars | April To June 2017 |
|--|--------------------------|
| Consumption of stores and spares | 112.95 |
| Cost of Electrical Energy purchased | 60.56 |
| Coal and Ash handling expenses | 201.92 |
| Repairs | |
| Plant and Machinery | 115.78 |
| Others | 79.07 |
| Insurance | 16.01 |
| Rent | 5.55 |
| Rates and taxes | 0.11 |
| Auditors' remuneration | |
| Statutory Audit fees | 6.20 |
| Tax Audit fees | 1.00 |
| Reimbursement of expenses (including applicable service tax) | 1.10 |
| Travelling and Conveyance | 19.73 |
| Security Contracts | 63.19 |
| Contracting and Professional Services | 133.86 |
| Deviation charges (net) | 29.00 |
| Expenditure towards Corporate Social Responsibility activities | 1.39 |
| Political Contribution | 87.50 |
| Miscellaneous Expenses | 55.04 |
| Total | 989.96 |

Crescent Power Limited
Significant accounting policies and notes to the accounts
For Period from 1st April 2017 to 30th June 2017
(Rupees in lakhs, except share and per share data, unless otherwise stated)

| | | | |
|-----------|---|---------------------|--|
| 31 | Income tax | | |
| | a) Deferred tax assets (net) | | |
| | | 30 June 2017 | |
| | Particulars | | |
| | Property, plant equipment (Land) | 84.30 | |
| | Total | 84.30 | |
| | b) Deferred tax liabilities (net) | | |
| | | 30 June 2017 | |
| | Particulars | | |
| | Excess of tax depreciation over book depreciation | 4381.02 | |
| | Other items | 5.63 | |
| | Items covered under Section 43B of the Income Tax Act, 1961 | (60.66) | |
| | Total | 4,325.99 | |
| | c) Amount recognised in profit or loss | | |
| | i) Current tax expense | | |
| | | April | |
| | Particulars | To | |
| | | June 2017 | |
| | Current year | 235.37 | |
| | Deferred tax expense | | |
| | Relating to origination and reversal of temporary differences | (35.14) | |
| | Total income tax expense | 200.23 | |
| 32 | Other items of other comprehensive income | | |
| | | April | |
| | Particulars | To | |
| | | June 2017 | |
| | A (i) Items that will not be reclassified to profit or loss | | |
| | Remeasurements of the defined benefit plans | (4.23) | |
| | (ii) Income tax relating to items that will not be reclassified to profit or loss | 0.90 | |
| | Total Other Comprehensive Income | (3.33) | |
| 33 | Earnings per share (EPS) | | |
| | The calculation of basic earnings per share at 30 June 2017 was based on the profit attributable to equity shareholders of INR 953.32 lakhs and a weighted average number of equity shares outstanding 60,000,000, calculated as follows: | | |
| | | April | |
| | Particulars | To | |
| | | June 2017 | |
| | Face value of equity shares (INR) | 10.00 | |
| | Weighted average number of equity shares outstanding | 60,000,000 | |
| | Profit/ (loss) for the year | 953.32 | |
| | Weighted average earnings per share (basic and diluted) (INR) | 1.59 | |



CESC Limited

CIN : L31901WB1978PLC031411



Registered Office : CESC House, Chowringhee Square, Kolkata - 700 001, India

Phone : +91 33 2225 6040, Fax : +91 33 2225 5155

Email : secretarial@rp-sg.in, website : www.cesc.co.in

BEFORE THE NATIONAL COMPANY LAW TRIBUNAL BENCH AT KOLKATA

(Company Application No. 438 of 2017)

In the Matter of the Companies Act, 2013 – Section 230(1) read with Section 232(1)

And

In the Matter of :

- | | |
|---|--|
| 1. CESC Infrastructure Limited | 6. CESC Limited |
| 2. Spencer's Retail Limited | 7. Haldia Energy Limited |
| 3. Music World Retail Limited | 8. RP-SG Retail Limited |
| 4. Spen Liq Private Limited | 9. RP-SG Business Process Services Limited |
| 5. New Rising Promoters Private Limited | 10. Crescent Power Limited |

..... Applicants.

PROXY FORM FOR MEETING OF EQUITY SHAREHOLDERS

[Pursuant to Section 105(6) of the Companies Act, 2013 and Rule 19(3) of the Companies (Management and Administration) Rules, 2014]

| | |
|-------------------------|--|
| Name of the Member(s) : | |
| Registered Address : | |
| E-mail Id : | |
| Folio No. / Client Id : | |
| DP ID : | |

I/ We, being the member(s) of Shares of the above named Company, hereby appoint :

- Name :
Address :
Email ID : Signature : _____, or failing him/her,
- Name :
Address :
Email ID : Signature : _____, or failing him/her,
- Name :
Address :
Email ID : Signature : _____

as my/our PROXY, to attend and vote (on poll) for me/us at the meeting of the Equity Shareholders of CESC Limited to be held on **Friday, the 15th day of December, 2017 at 10:00 A.M.** at City Centre, Royal Bengal Room, DC Block, Sector – I, Salt Lake, Kolkata 700 064 for the purpose of considering and if thought fit, approving, with or without modification(s), the proposed Scheme of Arrangement amongst the abovenamed Applicant Companies and their respective shareholders and at such meeting or any adjournment thereof to vote for me/us and in my/our name _____ [here, 'if for', insert '**FOR**'; 'if against', insert '**AGAINST**' and in the latter case, strike out the words 'either with or without modification(s)', after the words 'Arrangement'] the said Scheme of Arrangement either with or without modification* as my/our proxy may approve.

(*Strike out whichever is not applicable)

Signed this day of2017

Signature of shareholder.....

Signature of Proxy holder(s).....



NOTES :

- This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of CESC Limited at CESC House, Chowringhee Square, Kolkata – 700001, at least 48 hours before the scheduled time of the commencement of the said meeting.
- All alterations made in the form of proxy should be initialed.
- Please affix appropriate revenue stamp before putting signature.
- In case of multiple proxies, the proxy later in time shall be accepted.
- Proxy need not be a shareholder of CESC Limited.
- No person shall be appointed as a proxy who is a minor.

TEAR HERE



CESC Limited



CIN : L31901WB1978PLC031411

Registered Office : CESC House, Chowringhee Square, Kolkata - 700 001, India

Phone : +91 33 2225 6040, Fax : +91 33 2225 5155

Email : secretarial@rp-sg.in, website : www.cesc.co.in

ATTENDANCE SLIP

PLEASE COMPLETE THIS ATTENDANCE SLIP AND HAND OVER AT THE ENTRANCE OF THE MEETING HALL

**MEETING OF THE EQUITY SHAREHOLDERS OF CESC LIMITED CONVENED PURSUANT TO THE ORDER OF
THE HON'BLE NATIONAL COMPANY LAW TRIBUNAL, KOLKATA BENCH**

(Company Application No. 438 of 2017)

I certify that I am a registered member / proxy holder for the registered member of the Company.

I hereby record my presence at the meeting of the Equity Shareholders of CESC Limited, convened pursuant to the Order dated the 26th day of October, 2017 of the Hon'ble National Company Law Tribunal, Kolkata Bench, to be held at City Centre, Royal Bengal Room, DC Block, Sector – I, Salt Lake, Kolkata - 700 064 on Friday, the 15th day of December, 2017 at 10.00 A.M

Name and address of the Equity Shareholder
(IN BLOCK LETTERS) :

Signature :

Folio No./DP ID & Client ID No. :

No. shares held :

Name of the Proxy*
(IN BLOCK LETTERS) :

Signature :

*(To be filled in by the Proxy in case he/she attends instead of the registered shareholder)

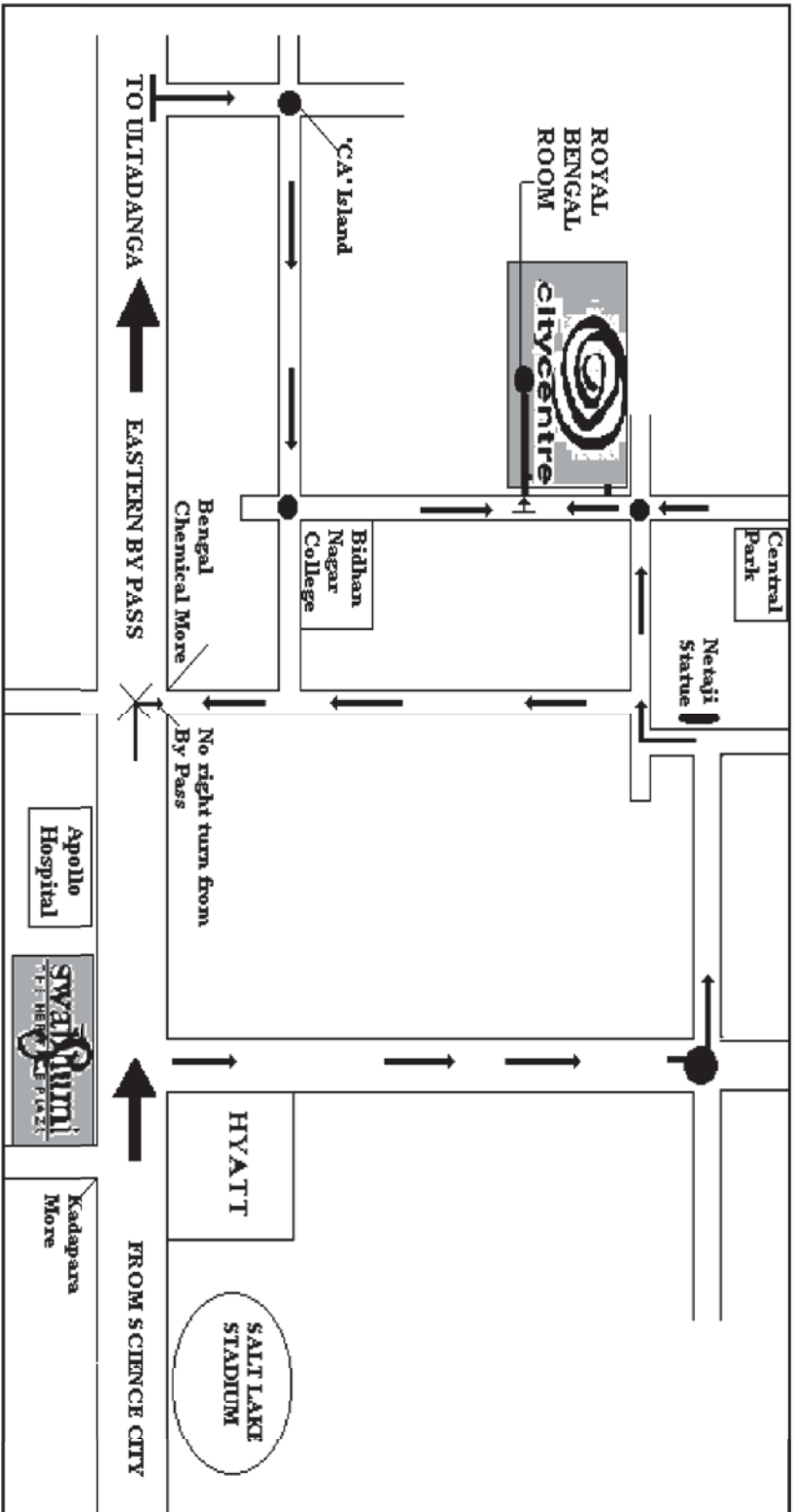
Notes :

1. Members / proxy holders are requested to bring this slip with them when they come to the Meeting and hand it over at the entrance of the Meeting Hall duly signed.
2. Equity Shareholders who come to attend the meeting are requested to bring their copy of the Notice with them.

PLEASE URGENTLY CONFIRM YOUR EMAIL ID AT :

secretarial@rp-sg.in

TEAR HERE



TO ULTADANGA

EASTERN BY PASS

FROM S CIENCE CITY

ROYAL BENGAL ROOM citycentre

CA' Island

Bidhan Nagar College

Bengal Chemical More

Central Park

Netaji Statue

HYATT

SALT LAKE STADIUM

Apollo Hospital

SVA SQUAD THE HERB PLACE

Kadapara More

No right turn from By Pass

This postal ballot must be received by 5:00 p.m on 14 December, 2017

POSTAL BALLOT FORM

1. Name and Registered Address of the sole / first named Member :
2. Name(s) of the Joint Holder(s), If any :
3. Registered Folio No./ DP ID & Client ID :
4. Number of Equity Shares(s) held :
5. E-Voting Event Number(EVEN) :
6. User ID :
7. Password :

I/We hereby exercise my/our vote(s), by placing a tick mark (✓) in the appropriate box below, in respect of the Resolution as contained in the Notice dated 3 November, 2017 convening a meeting of Equity Shareholders of CESC Limited, in terms of the Order dated 26 October, 2017 of the Hon'ble National Company Law Tribunal, Kolkata Bench, to be held on Friday, 15 December, 2017 at 10:00 A.M. at City Centre, Royal Bengal Room, DC Block, Sector – I, Salt Lake, Kolkata 700 064.

| Description of Resolution | No. of Equity Shares | I/We assent to the Resolution (FOR) | I/We dissent from the Resolution (AGAINST) |
|---|----------------------|-------------------------------------|--|
| Approval of the Scheme of Arrangement between CESC Infrastructure Limited, Spencer's Retail Limited, Music World Retail Limited, Spen Liq Private Limited, New Rising Promoters Private Limited, CESC Limited, Haldia Energy Limited, RP-SG Retail Limited, RP-SG Business Process Services Limited and Crescent Power Limited and their respective shareholders under Section 230 to 232 and other applicable provisions of the companies Act, 2013. | | | |

Place :

Date :

(Signature of the Member)

Note: Please read the instructions printed overleaf carefully before exercising your vote.

INSTRUCTIONS

1. GENERAL INFORMATION

- a) The Hon'ble National Company Law Tribunal Kolkata Bench ("Hon'ble Tribunal") vide its Order dated 26 October, 2017, has directed that a Meeting of the Equity shareholders of CESC Limited ("Company") shall be convened and held at City Centre, Royal Bengal Room, DC Block, Sector I, Salt Lake, Kolkata – 700 064 on Friday, 15 December, 2017 at 10 A.M. for the purpose of considering, and if thought fit, approving, with or without modification(s), the proposed scheme of arrangement between CESC Infrastructure Limited, Spencer's Retail Limited, Music World Retail Limited, Spen Liq Private Limited, New Rising Promoters Private Limited, CESC Limited, Haldia Energy Limited, RP-SG Retail Limited, RP-SG Business Process Services Limited, Crescent Power Limited and their respective shareholders.
- b) In compliance with the said Order dated 26 October, 2017 of the Hon'ble Tribunal and the provisions of Section 230(4) read with Section 108 and 110 of the Companies Act, 2013 read with Rule 20 and Rule 22 of the Companies (Management and Administration) Rules, 2014, the Company has provided the facility to the Equity Shareholders to cast their votes (a) by way of postal ballot or (b) through remote e-voting facility, prior to the Meeting or (c) at the venue of the Meeting, through electronic voting system (Tab based) or polling paper. The Equity Shareholder(s) can opt for only one mode of voting.
- c) The aforesaid resolution for approval of the Scheme shall, if passed by a majority in number representing three-fourths in value of the Equity Shareholders of the Company casting their votes, as aforesaid, shall be deemed to have been duly passed on the date of the said meeting (i.e. 15 December, 2017).
- d) Voting right shall be reckoned on the paid up values of shares registered in the name of Member as at the close of business on Wednesday, 8 November, 2017 ('Cut-off date / Relevant Date').

2. PROCESS FOR MEMBERS OPTING FOR VOTING BY BALLOT

- a) Members desiring to cast their vote by Postal ballot should complete and sign this Ballot Form and send it to the Scrutinizer appointed by the Hon'ble Tribunal, namely Ms. Barsha Dikshit, Practicing Company Secretary, at CESC Limited, CESC House, Chowringhee Square, Kolkata -700001 in the enclosed postage prepaid self addressed envelope. Ballot Forms deposited in person or sent by post or courier at the expense of the Member will also be accepted.
- b) In case of joint holding, this Ballot Form should be completed and signed by the first named Member and in his absence by the next named Member (as per the specimen signature registered with the Company).
- c) There will be one Ballot Form for every Client ID / Folio No., irrespective of the number of joint holders.
- d) In respect of shares held by corporate and institutional shareholders (companies, trusts, societies, etc.), the completed Ballot Form should be accompanied by a certified copy of the relevant board resolution/ appropriate authorisation, with specimen signature(s) of the authorized signatory(ies) duly attested.
- e) Voting rights in the Ballot cannot be exercised by a proxy.
- f) **Completed Ballot Forms should reach the Scrutinizer no later than the close of working hours i.e. at 5:00 p.m. (1700 hrs) on 14 December, 2017. Incomplete Ballot Forms or Ballot Forms received after this date / time will be considered invalid.**
- g) An incomplete, unsigned, incorrectly ticked, defaced, torn, mutilated, overwritten, wrongly signed Postal Ballot Form will be rejected.
- h) The Scrutinizer's decision in this regard shall be final and binding.
- i) A Member seeking duplicate Ballot Form or having any grievance pertaining to the Ballot process can write to the Company's Registrars – Link Intime India Private Limited, 59 C Chowringhee Road, 3rd Floor, Kolkata – 700 020 or to the email ID kolkata@linkintime.co.in
- j) Members are requested not to send any paper (other than the resolution/ authority as mentioned under "Process for Members opting for voting by Ballot") along with the Ballot Form in the enclosed self addressed postage prepaid envelope as all such envelopes will be sent to the Scrutinizer and if any extraneous paper is found in such envelope the same would not be considered and would be destroyed by the Scrutinizer.

3. REMOTE E-VOTING:

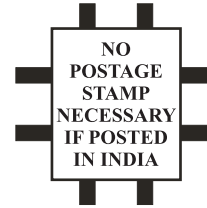
As stated above, option for remote e-voting is also provided to the members. In case a Member has voted through remote e-voting facility, he/she need not send physical postal ballot form. In case a Member votes through remote e-voting facility as well as sends his/her vote through postal ballot form, votes cast through remote e-voting shall prevail and the votes cast through postal ballot form shall be considered invalid by the Scrutinizer. Members are requested to refer to the Notice and notes thereto, for detailed instructions with respect to remote e-voting.

Please Fold Here

BUSINESS REPLY ENVELOPE

POSTAGE
WILL BE
PAID BY THE
ADDRESSEE

**B R Permit No. CA GPO 125/2005-06
GPO, Kolkata - 700 001**



To
Ms. Barsha Dikshit
Scrutinizer
Secretarial Department
CESC LIMITED
CESC House
Chowringhee Square
Kolkata - 700 001

Please Fold Here

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