

Sr. No.	Sub Directions Issued/Questions u/s 143(5)	Action Taken	Impact on
2	Has the company entered into revenue sharing agreements with private parties for extraction of coal at pitheads and It adequately protects n* finanrinl interest of the Company?	AS informed to us, the Company has not entered info revenue sharing agreements with private parties for extraction of coal at pitheads.	Not Applicable
3	Does the company have a proper system for reconciliation of quantity/ quality of coal ordered and received and whether grade of coal/ moisture and demurrage etc., are properly recorded in the books of accounts?	Company does not purchase coal from the outside parties. However, as informed to us, the Company is having a system in and received Grade of coal/ moisture and demurrage etc. are recorded in the books of accounts on the basis of Test Certificate received from the laboratory. (Please note that we are not technical experts). V	No impact
4	How much share of fire power was due to the State Government and whether the same was calculated as per the agreed terms and depicted in the accounts as per accepted accounting norms?	The power is sold to Government controlled- / entity and the same is agreed in PPA (Power Purchase Agreement).	No impact
5	In the case of Hydroelectric Projects the water discharge is as per policy /guidelines Issued by the State Government to maintain biodiversity. For not mafaiilfcfaji paM f payable may be reported.	As informed to us, for hydroelectric Project ^carried out by Company.	Not Applicable