

Sr. No.	Sub Directions issued/Questions u/s 143(5)	Action Taken	impact on flnnw^al^
2	Has the company entered into revenue sharing agreements with private parties for extraction of coal at pithead* and it adequately protects the financial interest of the Company?	As informed to us, the Company has not entered into 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 ERP for recording of quantity ordered and removed and 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).	- No impact
4	How much share of fire power was due to the State Government and whether the same was calculated per the agreed term as depicted in the accounts as per accepted accounting norms?	The, power' is sold to Government controlled entity and the same is calculated as per terms agreed in PPA (Joint Purchase Agreement). ; ' i- ' f. . r f.-	No impact
5 ! i ■ I 1 111	. In the case of Projects fire water discharge 4* fire per policy /guidelines issued by the 'State	As informed to us, no hydroelectric Project is carried out by Company.	Not Applicable 4+ * '