



भारत सरकार / Government of India

सरकारी राजपत्र OFFICIAL GAZETTE

संघ प्रदेश दादरा एवं नगर हवेली तथा दमण एवं दीव प्रशासन
U.T. ADMINISTRATION OF DADRA AND NAGAR HAVELI AND
DAMAN AND DIU

असाधारण
EXTRAORDINARY

प्राधिकरण द्वारा प्रकाशित / PUBLISHED BY AUTHORITY

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Union Territory Administration of Union Territory of Dadra and
Nagar Haveli and Daman and Diu

Final Closing Balance Sheet of Electricity Department- Dadra
and Nagar Haveli and Electricity Department- Daman and Diu as
on 01/04/2025

Notification No.: - DNHDDPCL/01/2022/HR&ADMIN/487

Date :- 02/07/2026

Schedule-A (Part-1)

Final Closing Balance Sheet of Electricity Department- Dadra and Nagar Haveli and Electricity Department- Daman and Diu as on 01/04/2025

In ₹

	Particulars	Note No.	ED - DNH Part	ED - DD Part	Total being transferred to DNHDDPCL
	ASSETS				
1	Non-Current Assets				
(a)	Property, Plant and Equipment (PPE)	1	1,21,85,11,720	1,88,18,73,846	3,10,03,85,566
(b)	Capital Work-in-Progress	2	10,99,51,536	-	10,99,51,536
(c)	Intangible Assets	3	-	2,48,33,279	2,48,33,279
	Total Non-Current Assets		1,32,84,63,256	1,90,67,07,125	3,23,51,70,382
2	Current Assets				
(a)	Inventories	4	-	16,96,74,638	16,96,74,638
(b)	Financial Assets				
	i) Trade Receivables	5	4,01,60,635	4,77,77,949	8,79,38,583
	ii) Cash and Cash Equivalents	6	84,24,988	39,01,33,290	39,85,58,278
	Total Current Assets		4,85,85,623	60,75,85,877	65,61,71,500
	TOTAL ASSETS (1+2)		1,37,70,48,879	2,51,42,93,002	3,89,13,41,882
	EQUITY AND LIABILITIES				
1	Other Equity (Reserve & Surplus)		1,36,64,08,524	2,31,38,53,410	3,68,02,61,934
	Total Equity		1,36,64,08,524	2,31,38,53,410	3,68,02,61,934
	Liabilities				
2	Non-Current Liabilities				
(a)	Financial Liabilities				
	i) Others Financial Liabilities	7	-	6,52,79,089	6,52,79,089
			-	6,52,79,089	6,52,79,089
3	Current liabilities				
(a)	Financial Liabilities				
	i) Trade and Other Payables	8			
	Total Amount due of Micro & Small Enterprises		1,98,723	-	1,98,723
	Total Amount due other than Micro & Small Enterprises		1,04,41,633	13,36,47,081	14,40,88,714
(b)	Other Current Liability	9	-	15,13,422	15,13,422
	Total Current Liabilities		1,06,40,356	13,51,60,503	14,58,00,859
	TOTAL EQUITY AND TOTAL LIABILITIES (1+2+3)		1,37,70,48,879	2,51,42,93,002	3,89,13,41,882

Final closing balance sheet of the departments are prepared based on audited accounts of the ED-DNH (Electricity Department, Dadra and Nagar Haveli) and ED-DD (Electricity Department, Daman and Diu) for F.Y. 2024-25 (i.e. period ending 31/03/2025).

Schedule-A (Part-2)**Supporting Notes to Accounts to Final Closing Balance Sheet as on 01-04-2025**

Further, Final closing balance sheet of the Departments are finalised to reflect movement up to the Transfer Date (i.e. movements from 01-04-2023 to 31-03-2025) based on audited figures as on 31-03-2025. The note wise submissions as on April 01, 2025 are as mentioned below: -

1. A- DNH Part- Property, Plant and Equipment (PPE)

In ₹

S. No.	Particulars	GROSS BLOCK				DEPRECIATION				NET BLOCK	NET BLOCK
		Opening Bal	Additions	Adjustment	Closing Bal	Opening Bal	Additions	Adjustment	Closing Bal	Closing	Opening
1	LAND	52100001	5	0	52100006	0	0	0	0	52100006	52100001
2	BUILDINGS	39651786	0	0	39651786	15399935	1324370	0	16724305	22927481	24251851
3	FURNITURE	2893175	0	0	2893175	2138635	183138	0	2321773	571402	754540
4	IT EQUIPMENT	772035	0	0	772035	662211	40942	0	703153	68882	109824
5	OFFICE EQUIPMENT	1624577	0	0	1624577	465655	102836	0	568491	1056086	1158922
6	TRANSFORMERS	1098275231	1773540	0	1100048771	441722940	56611572	0	498334512	601714259	656552291
7	LINES & NETWORKS	1744050059	0	0	1744050059	1162740125	68919843	0	1231659968	512390091	581309934
8	OTHER EQUIPMENT	79612800	7652547	0	87265347	56929646	2652187	0	59581833	27683514	22683154
Total		3018979664	9426092	0	3028405756	1680059149	129834887	0	1809894035	1218511720	1338920515

B- DD Part- Property, Plant and Equipment (PPE)

In ₹

S. No.	Particulars	GROSS BLOCK				DEPRECIATION				NET BLOCK	NET BLOCK
		Opening Bal	Additions	Adjustment	Closing Bal	Opening Bal	Additions	Adjustment	Closing Bal	Closing	Opening
1	LAND	248380468	0	0	248380468	0	0	0	0	248380468	248380468
2	BUILDINGS	241030596	0	0	241030596	84590681	8050422	0	92641103	148389493	156439915
3	FURNITURE	29011540	209470	0	29221010	14569332	1742419	0	16311751	12909259	14442208
4	IT EQUIPMENT	28553203	0	0	28553203	24368596	1318841	0	25687437	2865766	4184607
5	OFFICE EQUIPMENT	47271319	325018	0	47596337	25157730	2126226	0	27283956	20312381	22113589
6	TRANSFORMERS	1472345404	60125592	0	1532470996	861508158	57916283	0	919424440	613046556	610837246
7	LINES & NETWORKS	1286950363	0	0	1286950363	1130024250	17174369	0	1147198620	139751743	156926113
8	OTHER EQUIPMENT	66823094	34168872	0	100991966	22971897	3528259	0	26500156	74491810	43851197
9	SOLAR PROJECTS	1007646449	48530748	0	1056177197	375753465	58745796	0	434499261	621677936	631892984
10	Vehicles	6701926	0	0	6701926	6561464	92029	0	6653493	48433	140460
Total		4434714362	143359700	0	4578074062	2545505572	150694644	0	2696200216	1881873846	1889208788

2. A- DNH Part- Capital Work in Progress:

In ₹

Sr. No.	Description	GROSS BLOCK			
		Op. Bal.	Additions	Adjustment	Cl. Bal.
1	Building	-	-	-	-
2	Plant & Equipment	-	10,99,51,536	-	10,99,51,536
3	Software	-	-	-	-
Total					10,99,51,536

B- DD Part- Capital Work in Progress:

In ₹

Sr. No.	Description	GROSS BLOCK			
		Op. Bal.	Additions	Adjustment	Cl. Bal.
1	Building	-	-	-	-
2	Plant & Equipment	-	-	-	-
3	Software	-	-	-	-

3. A- DNH Part- Intangible Assets:

In ₹

Sr. No.	Description	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		Op. Bal.	Additions	Adjustment	Cl. Bal.	Op. Bal.	Additions	Adjustment	Cl. Bal.	Closing Bal.	Opening Bal.
1	Software	-	-	-	-	-	-	-	-	-	-
2	Other Intangible	-	-	-	-	-	-	-	-	-	-

B- DD Part- Intangible Assets:

Sr. No.	Description	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		Op. Bal.	Additions	Adjustment	Cl. Bal.	Op. Bal.	Additions	Adjustment	Cl. Bal.	Closing Bal.	Opening Bal.
1	Software	13,87,29,944	4,91,400	-	13,92,21,344	10,26,37,122	1,17,50,942	-	11,43,88,065	2,48,33,279	3,60,92,822
2	Other Intangible	-	-	-	-	-	-	-	-	-	-
Total										2,48,33,279	3,60,92,822

A- DNH Part- Inventories:

(In ₹)

Particulars	Total Qty.	Amount
Inventory at DNH	200	-
(Nos. of Item- 21)		

B- DD Part- Inventories:

(In ₹)

Particulars	Total Qty.	Amount
Inventory at DD	111747	16,96,74,638
(Nos. of Item- 474)		
Total		16,96,74,638

4. A- DNH Part- Trade Receivables:

(In ₹)

Sr. No.	Debtor Name	Amount
1	DNHDDPDCL	3,94,41,458
2	Power Grid Corporation of India Limited	2,36,138
3	Reliance Industries Limited	4,83,039
Total		4,01,60,635

B- DD Part- Trade Receivables:

(In ₹)

Sr. No.	Debtor Name	Amount
1	Past Arrear	10,86,98,879
2	Permanent Disconnected	48,24,86,281
3	DNHDDPDCL	4,52,15,412
4	OIDC	13,56,064
5	Well-known Polyester Ltd.	12,06,473
6	DNHDDPDCL- Solar Old Dues	19,15,501
Sub-Total		64,08,78,610
Less- Reserves for Doubtful debts		59,31,00,661
Total		4,77,77,949

5. A- DNH Part- Cash & Cash Equivalents:

(In ₹)

Particulars	Amount
Balances with Bank	84,24,988
Total	84,24,988

B- DD Part- Cash & Cash Equivalents:

(In ₹)

Particulars	Amount
Balances with Bank	39,01,33,290
Total	39,01,33,290

6. A- DNH Part- Other Financial Liabilities (Security Deposit Consumers and Others):

(In ₹)

Sr. No.	Particulars	Amount
1	Consumers	-
2	Others	-

B- DD Part- Other Financial Liabilities (Security Deposit Consumers and Others):

(In ₹)

Sr. No.	Particulars	Amount
1	Consumers	6,52,79,089
2	Others	-
Total		6,52,79,089

* Total security deposit consumers ₹6,52,79,089/- out of this ₹3,97,02,164/- is related to un-identified security deposit of consumers. The liability towards security deposit- consumers will be payable on due verification of records at the time of payment to consumers by the Corporation through Electricity Department.

7. A- DNH Part- Trade Payables:

(In ₹)	
Particulars	Amount
i) Amount due to Micro & Small Enterprise	1,98,723
ii) Payable to Others	56,76,869
Other Payables	
iii) Accrued Expenses	46,60,013
iv) Accrued Payroll	1,04,751
Total Amount due other than Micro & Small Enterprises	1,04,41,633
Total (i + ii + iii + iv)	1,06,40,356

B- DD Part- Trade Payables:

(In ₹)	
Particulars	Amount
i) Amount due to Micro & Small Enterprise	-
ii) Payable to Others	6,92,92,283
Other Payables	
iii) Accrued Expenses	6,41,54,466
iv) Accrued Payroll	2,00,332
Total Amount due other than Micro & Small Enterprises	13,36,47,081
Total (i + ii + iii + iv)	13,36,47,081

8. A- DNH Part- Other Current Liability:

(In ₹)		
Sr. No.	Particulars	Amount
1	TDS Payable	-
2	GST TDS Payable	-

B- DD Part- Other Current Liability:

(In ₹)		
Sr. No.	Particulars	Amount
1	TDS Payable	5,71,147
2	GST TDS Payable	9,42,275
Total		15,13,422

B (i)- Other Current Liabilities which could not be specifically identified and appropriately allocated at the time of preparation of the merged financial statements have not been considered in the transfer final closing balance sheet. Such liabilities have been carried forward to the Transferor entity for appropriate identification and accounting in due course.

9. DNH Part- Contingent Liability: NIL

10. DD Part- Contingent Liability (Read with clause of 3.4 (d) of Policy Directions of notification no. DNHDDPCL/01/2022/HR&ADMIN/136 dated 28/03/2025):

Sr. No.	Case Matter	Financial Implication	Facts of Case
1	6 MW Solar PV Project at Fudam Diu Petitioner- Ujaas Energy Ltd.	Principal - ₹ 189.16 Lacs Interest- ₹ 94.98 Lacs Total- ₹ 284.14 Lacs (Approx.)	ED-DD has awarded turnkey project to Ujaas Energy Limited, Indore for setting up 6MW grid connected solar PV project at Fudam, Diu at total cost of ₹35.92 crore excluding O&M charges for 5 years. ED-DD has released against the total project cost of ₹34.02 crore and pending amount kept on hold due to pending capital work. The UEL has filed an appeal at MSME Facilitation Centre, Bhopal for payment of outstanding amount along with applicable interest. MSME Facilitation Centre has rejected the application of UEL due to lack of papers and pass the order in favour of ED-DD dated 27/01/2021. In furtherance, UEL has again filed an appeal to MSME facilitation Centre and ED-DD has given a reply to same on dated 30/06/2023 & 15/02/2024.
2	Capacity Charges, RGGPL	₹ 7,249.41 Lacs	Claim made by M/s Ratnagiri Gas & Power Private Limited (RGPPL). The RGPPL had stopped the generation and supply of power since October-2013 on account of minimum technical requirement load as the principal beneficiary (95% beneficiary of installed capacity) of the said power plant i.e. Maharashtra was not scheduling the power. Accordingly, the non-supply of the power as per the terms of Purchase Power Agreement (PPA) is solely on account of reason attributable to RGPPL, hence, the ED-DD is not liable to make any payment to RGPPL. RGPPL has also not initiated / taken any litigation in the said matter before any authority as per the agreed terms of the PPA.
3- Settled	3 MW Solar PV Project at Fudam, Diu Petition- BHEL, Bangalore.	---	ED-DD has awarded contract to M/s BHEL for EPC and O&M of 3 MW at Fudam, Diu. The plant got damaged due to cyclone in the month of May, 2021. ED-DD has requested to carryout damage assessment survey and restoration of plant. However, BHEL has not carried out any survey nor restoration work. BHEL unilaterally closed the contract without fulfilment of closing of contract obligations as per the agreement. Accordingly, ED-DD revoked performance guarantee to partially fulfil the losses incurred due to the above damages and Net Minimum Guaranteed Generation short fall. In against of this, BHEL has filed an appeal on 13/12/2021 at Addl. City Civil and Sessions Judge Court, Bengaluru and case was dismissed on 14/02/2024 in favour of ED-DD. Therefore, the said case is not considered in the Contingent Liability. If the BHEL will take legal action in future in any way related to this matter then the same will be considered as part of Contingent Liability.

For, Somani Shah & Associates

Chartered Accountants

FRN. 136844W

Sd/-

(ALPESH SHAH)

Partner

M.N. 156053

Place: Daman

Date: 28th April, 2026

UDIN: 26156053TGUIZA1790

By order and in the name of the
Administration of the Union Territory of
Dadra and Nagar Haveli and Daman and Diu

SD/-

Executive Engineer
Electricity Department
Dadra and Nagar Haveli

SD/-

Executive Engineer
Electricity Department
Daman and Diu

Schedule-B**1. Consideration Adjustment**

The consideration for the Net Asset Value (NAV) of the Electricity Department of Dadra and Nagar Haveli (ED-DNH) and the Electricity Department of Daman and Diu (ED-DD) shall be discharged through the issuance of Equity Shares by the DNH and DD Power Corporation Limited (the Corporation) to the Government of India (represented by the President of India).

2. Valuation and Pricing

The number of Equity Shares to be issued shall be determined based on a Valuation Report as of March 31, 2025, prepared by an IBBI Registered Valuer.

- **Share Price:** Shares shall be issued at Fair Market Value (FMV).
- **Structure:** Each share will have a Face Value of ₹100 and the excess of the FMV over the Face Value shall be credited to the Securities Premium Account.

3. Net Asset Value (NAV) Calculation

The NAV, as per Schedule-A (Part-1), is summarized below:

(In ₹)

Particulars	ED-DNH	ED-DD	Total
Total Assets (A)	1,37,70,48,879	2,51,42,93,002	3,89,13,41,882
Total Non-Current Liabilities (B)	-	6,52,79,089	6,52,79,089
Total Current Liabilities (C)	1,06,40,356	13,51,60,503	14,58,00,859
Net Assets Value (A - B - C)	1,36,64,08,524	2,31,38,53,410	3,68,02,61,934

Total Net Asset Value: ₹3,68,02,61,934 (₹Three Hundred Sixty-Eight Crores Two Lakh Sixty-One Thousand and Nine Hundred Thirty-Four only).

4. Share Issuance Mechanics**Authorized Share Capital:**

The Corporation shall ensure it has sufficient Authorized Share Capital registered with the Registrar of Companies (ROC) to facilitate this issuance. If the current authorized limit is insufficient, the Corporation shall take necessary steps to increase it prior to the allotment.

Issuance Formula: The exact number of shares to be allotted shall be calculated using the following formula:

Total Net Assets Value (NAV)

Fair Market Value per Equity Share (as per Valuation Report as on 31st March, 2025)

5. Treatment of Fractional Shares:

Any fractional shares resulting from the above calculation shall be **rounded down** to the nearest whole number. The residual value representing the fraction shall be adjusted against **Cash**.

For, Somani Shah & Associates

Chartered Accountants

FRN. 136844W

Sd/—

(ALPESH SHAH)

Partner

M.N. 156053

Place: Daman

Date: 28th April, 2026

UDIN: 26156053TGUIZA1790

By order and in the name of the
Administration of the Union Territory of
Dadra and Nagar Haveli and Daman and Diu

SD/-
Executive Engineer
Electricity Department
Dadra and Nagar Haveli

SD/-
Executive Engineer
Electricity Department
Daman and Diu

Schedule-C

Residual Balance Sheet of Electricity Department Dadra and Nagar Haveli and Electricity Department Daman and Diu as on 01/04/2025

(In ₹)

Particulars		ED - DNH Part	ED - DD Part	Total
1	ASSETS			
(a)	Non-Current Assets			
	Property, Plant and Equipment (PPE)	-	-	-
(b)	Intangible Assets	-	-	-
	Total Non-Current Assets	-	-	-
2	Current Assets			
(a)	Inventories	-	-	-
(b)	Financial Assets			
	i) Trade Receivables	-	-	-
	ii) Cash and Cash Equivalents	-	6,26,31,987	6,26,31,987
(c)	Other Current Assets			
	i) Contra Balances for Excluded			
	Liabilities	1,10,45,993	6,28,35,340	7,38,81,333
	Total Current Assets	1,10,45,993	12,54,67,327	13,65,13,320
	TOTAL ASSETS (1+2)	1,10,45,993	12,54,67,327	13,65,13,320
3	EQUITY AND LIABILITIES			
	Other Equity	-	-	-
	Total Equity	-	-	-
4	Liabilities			
(a)	Non-Current Liabilities			
	Financial Liabilities	-	-	-
	Total Non-Current Liabilities	-	-	-
5	Current liabilities			
(a)	Financial Liabilities			
	i) Trade and Other Payables	1,10,45,993	12,54,67,327	13,65,13,320
(b)	Other Current Liability	-	-	-
	Total Current Liabilities	1,10,45,993	12,54,67,327	13,65,13,320
	TOTAL LIABILITIES (3+4+5)	1,10,45,993	12,54,67,327	13,65,13,320

For, Somani Shah & Associates

Chartered Accountants

FRN. 136844W

Sd/-

(ALPESH SHAH)

Partner

M.N. 156053

Place: Daman

Date: 28th April, 2026

UDIN: 26156053TGUIZA1790

By order and in the name of the
Administration of the Union Territory of
Dadra and Nagar Haveli and Daman and Diu

SD/-
Executive Engineer
Electricity Department
Dadra and Nagar Haveli

SD/-
Executive Engineer
Electricity Department
Daman and Diu
