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कार्यालय  
प्रबन्ध निदेशक  
OFFICE OF THE  
MANAGING DIRECTOR  
पश्चिमांचल विद्युत वितरण निगम लि०  
PASCHIMANCHAL VIDYUT VITRAN NIGAM LTD.  
विक्टोरिया पार्क, मेरठ

CIN-U31200UP2003SGC027458

No. 624 MD/PVVNL/MRT/COM/ARR

Dated: 22 APR 2022

To,

The Secretary,  
Uttar Pradesh Electricity Regulatory Commission  
Vibhuti Khand, Gomti Nagar  
Lucknow- 226010.

**Sub: 2<sup>nd</sup> Information Requirement/Discrepancies/Data Gaps in the Petition No. 1833 of 2022 dated 8<sup>th</sup> March, 2022 of True-Up (FY 2020-21), Annual Performance Review (FY 2021-22), Aggregate Revenue Requirement (FY 2022-23).**

**Ref: UPERC email received on 2<sup>nd</sup> information Requirement Discrepancies/ Data Gaps Discoms 13.04.2022.**

Dear Sir,

This is with reference to your above-mentioned email dated 13 April, 2022 for 2<sup>nd</sup> deficiency note letter directing submission of replies to 2<sup>nd</sup> Information Requirement /Discrepancies/Data Gaps in the Petition No. 1833 of 2022 dated 08<sup>th</sup> March, 2022 of True-Up (FY 2020-21), Annual Performance Review (FY 2021-22), Aggregate Revenue Requirement (FY 2022-23) of PVVNL.

The Licensee hereby submits the point-wise replies to the queries/information required by the Hon'ble Commission along with all the Annexures-1

**Enclosure as above. [06 (1+ 5 copies) ]**

Yours Sincerely,

  
(I.P. Singh)  
Director (Commercial)

CC: 1. Managing Director, PVVNL Meerut.  
2. CE, RAU, UPPCL.

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## Reply to 2<sup>nd</sup> Information Requirement / Discrepancies/ Data Gaps in the Petition No. 1833 - 2022 dated 8<sup>th</sup> March, 2022

of

True-Up (FY 2020-21), Annual Performance Review (FY 2021-22),  
Aggregate Revenue Requirement (FY 2022-23)

of

PVVNL

### Tariff Proposal

1. Query No. 118 of the Preliminary Queries sent on 01.04.2022 is as under:

*"118. Petitioner has to provide the tariff proposal as per the tariff Rationalization Proposal submitted. Further, accordingly Petitioner need to submit also the revised Rate Schedule for FY 2022-23. This would be in compliance to Regulation 11.3 of UPERC's Multi Year Tariff for Distribution and Transmission) Regulations, 2019.*


*Quote*

*Provided further that the Petition shall be accompanied by a detailed Tariff revision proposal showing category-wise Tariffs and how such revision would meet the gap/ surplus, if any, in the ARR*

*Unquote"*

It is observed that the Petitioner has not submitted any Tariff Proposal. Without the Tariff Proposal, the comments / suggestions / objections of the Stakeholders will not be possible and the exercise of Tariff Determination will not be fruitful without the participation of all the Stakeholders.

2. Without the Tariff Proposal, the State Advisory Committee (SAC) will also not be able to comment on the design and fixation of Tariff and Treatment of Gap.
3. It is again reiterated that the Licensee should submit the Tariff Proposal full cost (without subsidy)- category-wise, sub-category-wise & slab-wise and must be designed to achieve +/- 20% Cross Subsidization and Zero gap.

  
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### Reply to point 1 to 3:

The petitioner respectfully submits that slab-wise approved subsidy for subsidized categories is the primary requirement for the design of full cost tariff to maintain the cross-subsidy level  $\pm 20\%$  of the average cost of supply. Further, as per the tariff policy 2016; the road map for reduction of cross-subsidy is required and the same may be notified by the Hon'ble Commission as per the proviso detailed below:

*"2. For achieving the objective that the tariff progressively reflects the cost of supply of electricity, the Appropriate Commission would notify a roadmap such that tariffs are brought within  $\pm 20\%$  of the average cost of supply. The road map would also have intermediate milestones, based on the approach of a gradual reduction in cross subsidy."*

It is further respectfully submitted that the road map for cross-subsidy reduction as per the tariff policy clause mentioned above has not been yet approved by the Hon'ble Commission.

Furthermore, it is respectfully submitted that the in previous years the State Government had informed the subsidy to be provided to various class of consumers directly to the Hon'ble Commission. Thus, Discoms are in the view that the slab wise subsidy details for FY 2022-23 is being informed by the GoUP to the Hon'ble Commission directly. Moreover, the existing tariff approved by the Hon'ble Commission is not without Government Subsidy and slab-wise treatment of GoUP subsidy in T.O. dated 29.07.2021 is not mentioned., At present Discoms does not have any treatment of slab wise per unit subsidy which is essential requirements for the development of full cost tariff structure.

The Hon'ble Commission is requested to consider the above submission and may kindly consider the submission in reference to the Reply to Query 115 to 118 of data gap-1, submitted before the Commission on 11.04.2022.

### Power Purchase

4. The Commission observed the following discrepancy in the power purchase cost and units for FY 2020-21 as shown in table below: -

Particular	Units	Tariff Petition	Tariff Formats along with Petition	Audited Accounts (Discoms)		Audited Accounts (UPPCL)	1 <sup>st</sup> Discrepancy Reply
Ex-Bus (Units)	MU	120580.34	120580.34	-		120589.94	120589.94
Fixed Charges	Rs. Cr.	19418.92	19418.92	DVVNL	11279.70	60720.32	19418.92
Energy Charges	Rs. Cr.	28617.47	28731.46	MVVNL	12878.18		28731.32
Other Charges	Rs. Cr.	7850.65	9277.80	PVVNL	19603.43		9210.24
Late Payment Surcharge	Rs. Cr.	4095.97	3353.87	PuVVNL	13334.04		3384.40
Total Power Purchase Cost	Rs. Cr.	59982.99	60782.05	KESCO	2535.83		
				Total	59631.18	60720.32	60720.32
Subsidy, if any	Rs. Cr.	-	-	-		271.16	271.16
Net Power Purchase Cost	Rs. Cr	59982.99	60782.05	59631.18 <sup>~</sup>		60449.16	60449.16
		Updated reconciliation is attached	Updated reconciliation is attached	Without Haryana+Bihar		UPPCL BS	RECO

The Petitioner is required to reconcile and submit the revised calculation.

  
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**Reply:**

The reasons for the differences in the first and second column has been provided under the reply to query no.10 of first data gap dated 11.04.2022. Further, the reconciliation statement for Rs.60449.16 Crore is also provided along with the reply to the first data gap.

Further, the coloum no 3 above the reconciliation of power purchase cost of Discoms and their claim in MYT Format with the amount in Audited Balance Sheet is as under:

Amount in Rs. Cr.			
Discoms	MYT Format of Discom (Excel: Form F1, PDF: Page No. 8)	Tariff Petition (Table 2-7 for PVVNL and Table 2-6 for others)	Audited Balance Sheet (Note-19)
DVVNL	11,279.70	11,279.90*	11,279.70
MVVNL	12,878.18	12,878.18	12,878.18
PVNNL	19,603.83	19,603.83	Power Purchase from UPPCL – 19,603.43 UHBVN – 0.40 <b>Total -19,603.83</b>
PUVVNL	13,340.51	13,340.51	Power Purchase from UPPCL – 13,334.04 UHBVN – 6.47 <b>Total -13,340.51</b>
KESCO	2535.83	2535.83	2535.83

\*typo error please consider 11,279.70

Reconciliation of Power Purchase cost captured under UPPCL balance sheet vis-à-vis Discoms balance sheet is as under:

RECONCILIATION OF POWER OF DISCOM AND UPPCL					Rs./Lacs	
S.No.	DISCOM wise Sale in the books of UPPCL		Less Prior period Adjustment done by UPPCL	Total	Purchase as per Discom books	Difference as per last Years
	Note No.	20				
1		2	4	5=2-4	6	7=5-6
1	DVVNL	1130894.12	2,940.84	11,27,953.28	11,27,969.85	- 16.58
2	MVVNL	1291157.09	3,357.60	12,87,799.49	12,87,817.97	- 18.48
3	PVVNL	1965426.37	5,111.00	19,60,315.37	19,60,342.99	- 27.63
4	PuVVNL	1336860.32	3,476.45	13,33,383.88	13,33,404.22	- 20.35
5	KeSCO	254251.43	661.17	2,53,590.27	2,53,582.57	7.69
6	Unbilled amount of	66326.99		66,326.99	-	

RECONCILIATION OF POWER OF DISCOM AND UPPCL					Rs./Lacs	
S.No.	DISCOM wise Sale in the books of UPPCL		Less Prior period Adjustment done by UPPCL	Total	Purchase as per Discom books	Difference as per last Years
	Note No.	20			19	
1		2	4	5=2-4	6	7=5-6
	Power Sale					
	Total	6044916.33	15,547.05	60,29,369.27	59,63,117.62	- 75.34

The plant wise details of prior period adjustments done by UPPCL is as under:

Name of Generating Company	Amount (Rs. Lakh)
M.B power	176.42
TRN	10.47
Lanco Anpara	15.54
UMPP Saasan (Excess Provision reversed)	13.49
PTC KWHEP	5.08
Lalitpur Power Project	15,267.79
H.P.S.E.B	58.27
<b>TOTAL</b>	<b>15,547.05</b>

5. Petitioner is required to provide actual inter-state transmission loss (% and MU) on inter-state energy units purchased for FY 2020-21 instead of 2.28% claimed on total energy wheeled.

**Reply:**

It is respectfully submitted that the total retail sales during FY 2020-21 as recorded was 90372.03 Mus and the actual cumulative distribution losses of UPPCL Discoms was 20.63%. for the estimation of energy balance the Petitioner has considered Intra state Transmission losses 3.37% as declared by the State Transmission License. Further, the total actual power purchased during the period was 120589.94 Mus. Petitioner has grossed up the actual sales of 90372.03 Mus with actual distribution and Intra state transmission losses and comes out to the total energy requirement at UPPTCL periphery as 117830.18 Mus. Further, to estimate the balancing Mus (120589.94-117830.18=2759.76) is considered on account of inter-state losses (i.e. 2.29%).

6. It is observed PGCIL charges comes out to Rs. 1.04 /kWh (PGCIL Charge/ Inter-State Transmitted Units \*10 = 3737.28 Cr./36043.22 MU \*10) for FY 2020-21. The Petitioner is required to the reason for such high inter-state transmission charge.

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Reply:

The approved PGCIL charges vis-à-vis approved quantum is as under:

PGCIL ( Approved)	2020-21	2021-22
Energy Purchase from Stations connected to Inter State Transmission network (PGCIL)	39,908.68	43,313.41
PGCIL Charges ( Cr.)	3,153.60	3,311.28
Per unit chares approved by the Commission	0.79	0.76

It is further, submitted that the PGCIL charges is applicable on MW capacity instead of the per unit of energy wheeled. The Hon'ble Commission has also adopted the similar principle in its Tariff Orders.

7. The Petitioner has projected inter-state transmission loss as 3.47% on inter-state wheeled units for FY 2022-23. The Petitioner is required to provide the basis for such assumption.

Reply:

It is submitted that the petitioner has considered the 52 weeks' average for the inter-state transmission loss in its power purchase model for the projection of Power Purchase requirements of FY 2021-22 and FY 2022-23 as under:

Pooled transmission losses of Northern Regional Grid		
Week no.	Dates (dd/mm/yy format)	Pooled losses (%)
1	111119-171119	4.56
2	181119-241119	4.14
3	251119-011219	4.96
4	021219-081219	4.20
5	091219-151219	4.72
6	161219-221219	3.94
7	231219-291219	4.04
8	301219-050120	4.06
9	060120-120120	4.02
10	130120-190120	4.14
11	200120-260120	3.52
12	270120-020220	4.80
13	030220-090220	3.20
14	100220-160220	3.56
15	170220-230220	3.58
16	240220-010320	4.00
17	020320-080320	4.38
18	090320-150320	3.46
19	160320-220320	3.66
20	230320-290320	3.88
21	300320-050420	3.46
22	060420-120420	3.10
23	130420-190420	3.36
24	200420-260420	3.62
25	270420-030520	3.60
26	040520-100520	3.20
27	110520-170520	2.80

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Pooled transmission losses of Northern Regional Grid		
Week no.	Dates (dd/mm/yy format)	Pooled losses (%)
28	180520-240520	2.94
29	250520-310520	3.04
30	010620-070620	2.96
31	080620-140620	2.92
32	150620-210620	3.10
33	220620-280620	3.02
34	290620-050720	3.08
35	060720-120720	3.18
36	130720-190720	2.82
37	190720-200720	2.88
38	270720-020820	2.96
39	030820-090820	2.84
40	100820-160820	2.76
41	170820-230820	3.08
42	240820-300820	2.94
43	310820-060920	2.88
44	070920-130920	2.66
45	140920-200920	3.24
46	210920-270920	3.16
47	280920-041020	3.32
48	051020-111020	2.98
49	121020-181020	3.36
50	191020-251020	3.32
51	261020-011120	3.42
52	021120-081120	3.64
		3.47

8. Petitioner is required to provide the reason for claiming PGCIL as high as Rs. 0.85/kWh (PGCIL Charge/ Inter-State Transmitted Units \*10 = 4134.35 Cr./48871.87 MU \*10) for FY 2022-23.

**Reply:**

The Petitioner respectfully submitted that, it has considered 5% annual escalation on PGCIL charges year on year and the unit scheduled from Inter-state plants are based on MOD methodology. Further, the PGCIL charges is applicable on MW capacity wheeled instead of the per unit of energy wheeled.

9. The Petitioner is required to provide the update status (actual/ projected COD) of upcoming plants i.e. Ghatampur (Unit - 1 & 2), Jawaharpur, Obra-C, Harduaganj Extension etc. projected for power procurement for FY 2022-23.

**Reply:**

The Petitioner submits the desired data in below mentioned table:

List of Upcoming Plants			
Sl. No.	Plants	Units	Expected Date/ Month of COD
1	Ghatampur	Unit-1	Oct-22
		Unit-2	Feb-23
		Unit-3	Jun-23
2	Obra-C	Unit-1	Feb-23
		Unit-2	Aug-23
3	Jawaharpur	Unit-1	Feb-23
		Unit-2	Aug-23

List of Upcoming Plants			
Sl. No.	Plants	Units	Expected Date/ Month of COD
4	Panki		Jun-23
5	Khurja STPP	Unit-1	Feb-24
		Unit-2	May-24
6	Vishnugarh Pipal Kothi		Oct-24
7	Subansiri Lower		Aug-23
8	Pakaldul		Jul-25

10. The Petitioner is required to provide the details of the generating power plant falling under Case-I projects.

Reply:

Details are as under:

Sl.No.	Generating Plants
1	M/s KSK Mahanadi
2	M/s RKM Power Generation Ltd
3	M/s TRN Energy ( PTC India Ltd)
4	M/s MB Power ( PTC India Ltd)

11. The Petitioner is required to provide the detailed Excel calculation along with formulas for energy projected from each source for FY 2022-23.

Reply:

The power Purchase model has provided through email on 13.04.2022

12. The Petitioner is required to provide the basis for projection of MU, FC and EC for plants which are not in True up for FY 2020-21 like HARDUAGANJ EXT. Stage II, OBRA-C, Jawaharpur etc.

The Variable Charges is considered based on interaction with UPRVUNL. Further, the Fixed charges for the same is considered on nominal basis as under:

**The details of FC and VC as considered for the upcoming plants are as under:**

S No.	Name of the Station	VC (Rs./kwh)*	FC (Rs./kwh)*
1	Harduaganj Extn-II*	2.63	2.00
2	Obra C (unit 1)*	1.94	2.50
	Obra C (unit 2)*	1.94	2.50
3	Jawaharpur (unit 1)*	2.68	2.50
	Jawaharpur (unit 2)*	2.68	2.50
4	Panki Extn.*	2.10	2.50

\* provisional data only, final tariff yet to be finalized by UPERC

Further, the MU has been estimated for scheduled power from the plants under MOD.

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13. The Petitioner is required to provide the back-up calculation of DBST for FY 2022-23.

**Reply:**

The power Purchase model has provided through email on 13.04.2022

**Other Components of ARR**

14. The Petitioner has submitted the break-up of CSS and Wheeling Charges recovered from Open Access consumers. However, these values are neither reflected in the Petition nor in the Audited Accounts of the Petitioner. The Petitioner to submit justification for the same and provide reconciliation with the Audited Accounts.

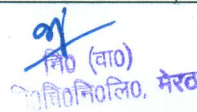
**Reply:**

The Petitioner hereby submits that CSS and Wheeling Charges recovered from Open Access Consumers are part of Note-18 "Other Income" of the audited balance sheet. It is pertinent to highlight that there is separate head for CSS under Note-18. The Petitioner is attaching the snap shot for ready reference of the Hon'ble Commission.

OTHER INCOME		NOTE-18	
(Amount in Lacs)			
PARTICULARS	for the year ended on 31.03.2021	for the year ended on 31.03.2020	
Subsidy From U.P. Govt.			
RE Subsidy	35983.34	32782.61	
Revenue Subsidy	181636.47	243684.05	
Subsidy for Operational Loss	65969.47	65565.09	
Subsidy from Govt.	2221.23	5541.98	
Cross Subsidy	2315.16	63.75	347637.48
a Interest from :			
Loans to Staff		(0.04)	
Fixed Deposits	1045.95	1045.95	918.90
b Other Non-operating Income			
Delayed Payment Charges from Consumers	8717.38	1564.09	
Income from Contractors/Suppliers	1454.44	978.55	
Rental from Staff	24.34	43.94	
Miscellaneous Receipts	2347.88	1289.78	3876.36
<b>TOTAL</b>	<b>301715.66</b>	<b>352432.74</b>	

Further, it is hereby clarified that wheeling charges recovered from Open Access Consumers is a part of "Miscellaneous Receipt" under Note-18 of the audited balance sheet. The breakup of the same is mentioned in below table.

Description	Amount (in Rs. Cr)
Other Misc. Receipt	0.82
Others	1.15
Receipt from Transport Facility	0.32
Income from guest house	0.01
<b>Misc. Receipt relating to power purchase and Wheeling Charges</b>	<b>20.66</b>
Material found excess	0.00

  
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Description	Amount (in Rs. Cr)
Excess found on P. V	0.01
Recovery from transmission	0.00
Rebate for timely payment of interest	0.50
Receipt of fees under right to information	0.00
Others (Miscellaneous receipt)	0.01
<b>Sub Total</b>	<b>23.48</b>

Further, it is pertinent to highlight that Hon'ble Commission vide Data Gap – 1 asked the petitioner to submit the consumer wise Wheeling Charges and Cross Subsidy Charges. Consumer wise revised data from the UPPTCL is attached as Annexure -1 for kind consideration of the Hon'ble Commission.

It is to be submitted that Rs. 20.66 Cr collected towards Wheeling Charges and Rs. 23.15 Cr collected towards Cross Subsidy Charges are already part of audited balance sheet as shown above.

Further, it is requested to the Hon'ble Commission to consider Rs. 43.81 Cr towards Open Access Charges.

15. The Petitioner has submitted the Billing Determinants of Torrent Power, Agra. It is observed that the Connected Load and Sales are not matching with the submission made in the Petition. The Petitioner to provide the justification for the same.

**Reply:**

It is hereby submitted that this query does not pertain to PVVNL.

16. It is observed that no contribution from Grants is claimed for FY 2020-21 in Form F18 of the Formats submitted along with the Petition. Hence, Petitioner should provide scheme-wise break-up and fund flow of Grants for RGGVY 11th Plan, DDUGJY, ADB, RAPDRP, IPDS, SAUBHAGYA YOJNA, etc., till FY 2020-21.

**Reply:**

It is pertinent to highlight that the Petitioner has not received any grants under any of the scheme for FY 2020-21. However, the consumer contribution received in FY 2020-21 is already shown in Form-18. Further, its equivalent amortization is also reduced from Gross allowable deprecation to arrive at Net Allowable Depreciation.

17. The Petitioner was directed to submit the list of long-term loans (Form 31) along with the details of start date, amount, purpose, period of loan, interest payable, interest rate, any other special conditions, etc. However, the complete details are not available in Form F31 of the Petition. Hence, the Petitioner should resubmit the same as required by the Commission.

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**Reply:**

It is pertinent to highlight that the Petitioner has already provided amount, interest payable, interest rate in Form F31 and the same has already clarified in Data gap-1. However, other details as desired by the Hon'ble Commission is mentioned below. The Petitioner further submits that remaining desired details are not readily available. Provisions are being made to capture such details and would be provided in future.

<b>Scheme/Loan</b>	<b>Start Date</b>	<b>End Date</b>	<b>Period of Loan</b>
PFC (IPDS)	24-10-2018	23-10-2038	20 Years
REC (DDUGJY)	19-09-2019	18-09-2031	13 Years
REC (Saubhagya)	08-03-2019	07-03-2032	13 Years
PFC (NON Saubhagya/ AB CABLE)	18-04-2019	17-04-2032	13 Years
PFC (R-APDRP)	25-09-2012	-	-
REC MTL (Mid Term loan)	01-07-2017	30-06-2020	3 Years
REC (R-APDRP)	30-03-2015	29-03-2030	15 Years

18. It is observed that the bad debt as proposed for PuVVNL does not match with the audited accounts.

**Reply:**

It is hereby submitted that this query does not pertains to PVVNL.

  
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PVVNL OPEN ACCESS CONSUMERS (FY-2020-21)				
SL NO	DISCOM	NAME OF DRAWEE ENTITY OTHER THEN DISCOM	WC (Amount in Rs)	css (Amount in Rs.)
1	PVVNL	Amba Shakti Industries Pvt Ltd SIKANDRABA		36759471.00
2	PVVNL	Amba shakti steels limited, Muzaffarnagar	33432598.00	
3	PVVNL	Ambica Steels Limited	9358434.41	8880309.00
4	PVVNL	Avadh Alloys Pvt. Ltd (Mixed Feeder)	679622.00	2557482.00
5	PVVNL	Balaji Wires Pvt Ltd (Mixed Feeder)	608632.62	2214184.00
6	PVVNL	Bansal High Carbon Pvt. Ltd.	4960210.80	4530318.00
7	PVVNL	Bansal Wire Industries Ltd. B-3	3350359.01	5769247.00
8	PVVNL	Bansal Wire Industries Ltd. B-5 & 6	10613661.64	11100091.00
9	PVVNL	Chaudhry Steels Private Limited	4312687.00	2729062.00
10	PVVNL	Continental India Pvt. Ltd., Meerut	10655777.79	3828616.00
11	PVVNL	Daurli Ispat Pvt. Ltd.,	4121418.83	
12	PVVNL	Dev Shree Cotsyn Private Limited	996774.76	3136352.26
13	PVVNL	Ganesha Ecosphere Ltd.	17379749.40	16749367.00
14	PVVNL	Goyal MG Gases (P) U.P., Ghaziabad		13891881.00
15	PVVNL	Gulshan Polyols Ltd Muzaffarnagar	2192533.21	
16	PVVNL	ISGEC Heavy Engineering Ltd	958431.09	2999852.00
17	PVVNL	ITC Limited, Saharanpur	3851951.00	2881719.93
18	PVVNL	Kajaria Ceramics Ltd.	4188271.55	7341696.00
19	PVVNL	KK Duplex & Paper Mills Pvt Ltd (Mixed Feeder)	754631.35	1239264.00
20	PVVNL	Mahalaxmi Crafts & Tissues Private Limited (Mixed Feeder)	813798.18	
21	PVVNL	Mangalam Metals (Mixed Feeder)	236390.00	949128.00
22	PVVNL	Nawla Ispat Pvt Ltd	3878327.07	2337487.00
23	PVVNL	Pacific Development Corporation Limited (Mixed Feeder)	84516.81	
24	PVVNL	Rajriya Industries LLP (Mixed Feeder)	1701098.74	5005032.00
25	PVVNL	Rana Steels India Ltd (Mixed Feeder)	295488.00	1224392.00
26	PVVNL	Saini Alloys Limited, Sikandrabad	1825239.52	6631740.00
27	PVVNL	Sarvottan Rolling Mills Pvt. Ltd. Unit-1 (Mixed Feeder)	2429059.29	3216415.00
28	PVVNL	Sarvottan Rolling Mills Pvt. Ltd. Unit-2	23332601.23	9014780.00
29	PVVNL	Shahi Export Private Ltd.	1956370.26	3020038.00
30	PVVNL	Shamli Steels Private Limited	25813054.10	18948008.00
31	PVVNL	Shree Shailja Iron And Steels Private Limited (Mixed Feeder)	17204854.00	8799919.84
32	PVVNL	Shree Sidhali Steels Ltd	5553230.83	
33	PVVNL	Shri Hari Ispat Pvt Ltd.	3625504.74	1984592.00
34	PVVNL	Tehri Iron & Steel Casting Ltd (Mixed Feeder)	528923.52	2192017.48
35	PVVNL	U.P. Grinding Unit, Bulandshahar		28780323.00
36	PVVNL	UltraTech Cement-Dadri Cement Works (UTCL)		2419177.00
37	PVVNL	Ultratech Cements-Sikandrabad Cement Works (earliar JPSCGU)	2495017.60	1299397.00
38	PVVNL	Umang Dairies Limited	55796.48	
39	PVVNL	Ved Cellulose Ltd Hapur		1519880.00
40	PVVNL	Vehlina Steels & Alloy Private Limited (Mixed Feeder)	2347074.39	7565222.00
<b>PVVNL Total</b>			<b>206592089.22</b>	<b>231516460.51</b>

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