

Subject :Procedure for verification of Captive Generating Plant (CGP) status in accordance to requirements in Rule 3 of the Electricity Rules, 2005 and Punjab State Electricity Regulatory Commission (Harnessing of Captive Power Generation) Regulations, 2022”.

Draft Procedure

1. Scope:

The present procedure is applicable to all power plants functioning/ seeking status as Captive Generating Plant and having one or more captive consumers in the State of Punjab, irrespective of the fact whether the captive generating station is within the State of Punjab or not.

2. Statutory provisions:

2.1 The Electricity Rules, 2005 notified vide Notification No. G.S.R 379(E) dated 8.6.2005 lays down the following criteria for a Captive Generating Plant:

“3. Requirements of Captive Generating Plant. (1) No power plant shall qualify as a captive generating plant’ under section 9 read with clause (8) of section 2 of the Act unless

(a) in case of a power plant

(i) not less than twenty-six percent of the ownership is held by the captive user(s), and

(ii) not less than fifty-one percent of the aggregate electricity generated in such plant, determined on an annual basis, is consumed for the captive use:

Provided that in case of power plant set up by registered cooperative society, the conditions mentioned under paragraphs at (i) and (ii) above shall be satisfied collectively by the members of the cooperative society; Provided further that in case of association of persons, the captive user(s) shall hold not less than twenty-six percent of the ownership of the plant in aggregate and such captive user(s) shall consume not less than fifty-one percent of the electricity generated, determined on an annual basis, in proportion to their shares in ownership of the power plant within a variation not exceeding ten percent. (b) in case of a generating station owned by a company formed as special purpose vehicle for such generating station, a unit or units of such generating station identified for captive use and not the entire generating station satisfy (ies) the conditions contained in paragraphs (i) and (ii) of subclause (a) above including –

Explanation:

(1) The electricity required to be consumed by captive users shall be determined with reference to such generating unit or units in

- aggregate identified for captive use and not with reference to generating station as a whole; and*
- (2) *The equity shares to be held by the captive user(s) in the generating station shall not be less than twenty-six per cent of the proportionate of the equity of the company related to the generating unit or units identified as the captive generating plant.*

Illustration: *In a generating station with two units of 50 MW each namely Units A and B, one unit of 50 MW namely Unit A may be identified as the Captive Generating Plant. The captive users shall hold not less than thirteen percent of the equity shares in the company (being the twenty-six percent proportionate to Unit A of 50 MW) and not less than fifty-one percent of the electricity generated in Unit A determined on an annual basis is to be consumed by the captive users.*

(2) *It shall be the obligation of the captive users to ensure that the consumption by the Captive Users at the percentages mentioned in subclauses (a) and (b) of sub-rule (1) above is maintained and in case the minimum percentage of captive use is not complied with in any year, the entire electricity generated shall be treated as if it is a supply of electricity by a generating company.*

Explanation: (1) *For the purpose of this rule.*

- a. *“Annual Basis” shall be determined based on a financial year;*
- b. *“Captive User” shall mean the end user of the electricity generated in a Captive Generating Plant and the term “Captive Use” shall be construed accordingly;*
- c. *“Ownership” in relation to a generating station or power plant set up by a company or any other body corporate shall mean the equity share capital with voting rights. In other cases, ownership shall mean proprietary interest and control over the generating station or power plant;*
- d. *“Special Purpose Vehicle” shall mean a legal entity owning, operating and maintaining a generating station and with no other business or activity to be engaged in by the legal entity.”*

2.2 The provisions in the Electricity Act, 2003 that relate to Captive Generation and the definitions of generating company, generating station are reproduced for ease of reference and understanding: Section 2(8):

“Captive generating plant” means a power plant set up by any person to generate electricity primarily for his own use and includes a power plant set up by any cooperative society or association of persons for

generating electricity primarily for use of members of such co-operative society or association;” Section 2 (28):

“generating company” means any company or body corporate or association or body of individuals, whether incorporated or not, or artificial juridical person, which owns or operates or maintains a generating station;”

Section 2 (30):

“Generating station” or “station” means any station for generating electricity, including any building and plant with step-up transformer, switchgear, switch-yard, cables or other appurtenant equipment, if any, used for that purpose and the site thereof; a site intended to be used for a generating station, and any building used for housing the operating staff of a generating station, and where electricity is generated by waterpower, includes penstocks, head and tail works, main and regulating reservoirs, dams and other hydraulic works, but does not in any case include any sub-station.”

Section 9: Captive Generation-

“(1) Notwithstanding anything contained in this Act, a person may construct, maintain or operate captive generating plant and dedicated transmission lines:

Provided that the supply of electricity from the captive generating plant through the grid shall be regulated in the same manner as the generating station of a generating company:

Provided further that no license shall be required under this Act for supply of electricity generated from a captive generating plant to any licensee in accordance with the provisions of this Act and the rules and regulations made there under and to any consumer subject to the regulations made under sub-section (2) of Section 42.

(2) Every person, who has constructed a captive generating plant and maintains and operates such plant, shall have the right to open access for the purposes of carrying electricity from his captive generating plant to the destination of his use:

Provided that such open access shall be subject to availability of adequate transmission facility and such availability of transmission facility shall be determined by the Central Transmission Utility or the State Transmission Utility, as the case may be:

Provided further that any dispute regarding the availability of transmission facility shall be adjudicated upon by the Appropriate Commission.”

2.3 A generating plant desirous of being declared as a Captive Generating Plant (CGP) is required to meet the provisions in the Electricity Act, 2003 and the Rule 3 of the Electricity Rules, 2005.

3.In terms of the above and to ensure that the captive consumers and the captive generating stations, who claim captive status to seek exemption from payment of cross-subsidy surcharge and any other charges, the following provisions to verify compliance of conditions under Rule 3 of the Electricity Rules, 2005 shall be considered:

- i. The captive users shall be required to identify the unit/units intended for captive consumption at the time of induction of equity itself.
- ii. The CGP users/owners shall ensure that at any point of time in a financial year not less than twenty-six per cent of the ownership of the generating plant/station or the units identified for captive use, as the case maybe, is held by the captive users.
- iii. In case, if there is one captive user, the user shall hold minimum 26% of the equity share capital with voting rights throughout the year and consume 51% of the electricity generated on annual basis.
- iv. In case of two or more captive users or Associations of persons, the captive users shall hold in aggregate minimum 26% of the equity share capital with voting rights throughout the year and consume 51% of the electricity generated on annual basis for captive use in proportion to their share of the power plant within the variation not exceeding 10%.
- v. In the case of Cooperative Society, members of society shall collectively satisfy 26% of the ownership and consume 51% of the electricity generated on annual basis or captive basis.
- vi. In the case of Partnership firm/LLP, ownership shall be with respect to proprietary interest and control over the generating station or power plant and the consumption shall be 51% of the energy generated on annual basis.
- vii. In the case of CGPs identified for captive use as under clause (b) of sub-rule (1) of Rule 3(1) in a generating station owned by a Company which is formed as a Special Purpose Vehicle and has multiple generating units, the minimum equity share capital of 26% and 51% of consumption shall be with reference to the generating units identified for captive use and not generating station/company, as a whole. The identification of the individual generating unit or units shall however be made in advance at the stage of seeking open access.
- viii. The Verifying Authority shall verify minimum equity share capital of 26% before the grant of permission for Open Access from the Captive Generating Plants. In case if the criteria of minimum equity share capital of 26% is not fulfilled at the time of seeking Open Access, the Open Access shall be considered as if the applicant is non-captive user.

4. Requirement of Bank Guarantee or Letter of Credit or Fixed Deposit:

4.1 Short Term Open Access Consumer, Medium Term Open Access and Long Term Open Consumer:

(i) The applicant shall be required to submit the security deposit in the form of unconditional and irrevocable Bank Guarantee (BG) or Letter of Credit (LC) or Fixed Deposit (FD) for an amount equivalent to 51% captive consumption, to the concerned distribution licensee as a payment security mechanism towards estimated cross subsidy surcharge and/or additional surcharge, as applicable which shall be forfeited by concerned distribution licensee in case the applicant fails to meet the criteria for captive status.

Provided that there shall be no exemption from Cross Subsidy Surcharge and Additional Surcharge on the electricity consumed by non-captive consumers.

(ii) The supply of electricity from the captive generating plant through the grid shall be governed by the Terms and Conditions for Intra State Short Term Open Access Regulations, 2011 (as amended from time to time).

5. METERING:

5.1 Each Captive Generating Plant (CGP) Unit shall have a separate Special Energy Meter (SEM) with real time communication facility with SLDC as per the specifications in the Central Electricity Authority (CEA) (Installation and Operation of Meters) Regulations, 2006 as amended from time to time.

5.2 In case of Embedded CGP generators, if such generators are selling power under bilateral transaction to third party consumers or having Energy Purchase Agreement (EPA) with any Distribution Licensee, it is necessary to access 51% Self Consumption Criteria by obtaining segregated generation and consumption data in the Embedded premises. Hence, separate metering arrangement shall be made for generation and self-consumption within same premises.

Manner of assessment of data related to generation from CGP and consumption by captive user:

Sr. No.	Location	Method of assessment
i.	CGP and its captive user(s) are co-located	Based on net generation from the CGP and consumption by the captive user shall be based on the reading of the meter installed for recording the generation at the generation side ("generation meter") and the electricity sourced at the consumption side ("consumption meter").

ii.	CGP and its captive users are located within the State (but not co-located),	Based on actual generation from the CGP as per the data provided by the respective SLDC and the corresponding consumption or the actual consumption whichever is lower, based on the meter reading at the user interface with the grid as provided by the concerned SLDC and the distribution licensee in whose area the user(s) are located.
iii.	The CGP and its captive user(s) is/are located in different States	Based on actual generation from the CGP as per the data provided by the respective RLDC and the corresponding consumption or the actual consumption whichever is lower, based on the meter reading at the user interface with the grid as provided by the concerned SLDC and the distribution licensee in whose area the user(s) are located.

5.3 The monthly reading data at the Generation Transformer EHV level, outgoing feeder level and that of auxiliary consumption shall be submitted by the captive generator or the captive user in hard and soft versions by 10th day of the next month in the office of **SLDC Punjab and the concerned distribution licensee**. Downloading of monthly data of all these meters shall be jointly undertaken by the Generator or captive user and concerned distribution licensee, wherever possible

6. Procedure for verification of Captive Generating Plant status:

6.1 Verification of ownership of the CGP as per condition in sub clause (i) of clause (a) of sub rule 1 of Rule 3:

6.1.1 For verification of ownership, the documents as detailed below shall be furnished by the CGP owners/captive users for different compositions of ownership:

a) Where the generating plant is a Single Captive user

- i. A Company Secretary Certificate establishing the ownership status of the single captive user.

b) Where the generating plant is a Company under the Companies Act:

- i. The affidavit by the authorized signatory, providing details of the Authorized, Issued, Subscribed and Paid-up Equity Share Capital with voting rights and enclosing all the required documents mentioned at sr. no.(iii) to (xi) of this clause.
 - ii. The authorized signatory shall be the Managing Director or Whole Time Director or Company Secretary.
 - iii. The authorization for signing the affidavit has to be approved by the Board by passing a Resolution and attesting the signature of the authorized signatory.
 - iv. The Chartered Accountant Certificate for the detailed breakup of the Issued, Subscribed and Paid up Equity Share Capital of the Generators and the details of holding of Equity Share Capital with voting rights by the Captive users as per FORMAT-I along with the certification that there is provision in Memorandum of Association and Articles of Association for taking up captive generation.
 - v. The copy of Form – SH4 or Demat Statement, whichever is applicable.
 - vi. The copies of the Money Payment Receipts (Form V), for the payment of subscription towards Equity Share Capital by the Captive users.
 - vii. The copies of the folio of Register of the Members in which the entries were made including the captive users as shareholder, as a proof of completion of share transfer process by the generator.
 - viii. Latest Annual Return - MGT 7 filed by the generators with the Registrar of Companies.
 - ix. Latest Annual Report of the Generators.
 - x. The affidavit by the authorized signatory of the captive user regarding holding of Equity Share Capital with voting rights in the Captive Generating Company along with Chartered Accountant certificate as per FORMAT II.
 - xi. Any change in the authorized signatory and revocation for approval for captive generation by the Board by way of amendment to MoA or AoA shall be duly intimated within a week to the Distribution Licensee.
- c) Where the generating company is a Partnership firm/LLP:**
- i. The affidavit by the Managing Partner/Principal Partner providing all the details regarding the total Capital of the firm, the capital held by the Captive users, the percentage of proprietary interest and control over the Generating plant by the captive users at sr. no. (iii) to (v) of this clause.
 - ii. The signatory to the affidavit shall be authorized by all the partners of the Firm/LLP and any change in the signatory shall be informed within a week to the Distribution Licensee.
 - iii. The Chartered Accountant/Company Secretary certificate for the breakup details of total capital of the firm/LLP, the capital held by the captive users, the percentage of proprietary interest and control over the generating plant by the captive users in the format enclosed as FORMAT –III along with a certificate that there is provision in the Partnership deed of the company for carrying on captive generation.

- iv. The affidavit by the authorized signatory of the captive user regarding holding of Capital with proprietary interest and control in the Captive Generating firm along with the Chartered Accountant Certificate as per FORMAT–IV.
- v. Latest Annual Financial Statement of Accounts of the Generating firm and the Captive User.
- vi. Any revocation of approval for captive generation by the firm or by way of amendment to Partnership Deed shall be informed duly within a week.

d) Where the generating plant is owned by Association of persons (AoP):

CA Certificate and other documents to be furnished as in (a) and (b) above depending on whether the AoP is a Partnership/Limited Partnership firm/Body corporate.

e) Where the generating plant is owned by Special Purpose Vehicle (SPV):

CA Certificate and other documents as in (a) and (b) above depending on whether the SPV is a Partnership/Limited Partnership firm/Body corporate

f) Where the generating plant is owned by Cooperative society:

- i. The affidavit by the authorized signatory, providing details of the Authorized, Issued, Subscribed and Paid-up Equity Share Capital with voting rights and enclosing all the required documents mentioned at sr. no. (iii) to (viii) of this clause.
- ii. The authorized signatory shall be the President or the Secretary or the Chief Executive of the Co-operative Society.
- iii. The authorization for signing the affidavit has to be approved by the General Body by passing a Resolution and attesting the signature of such an authorized signatory.
- iv. Any change in the authorized signatory shall be intimated within 7 days after following due procedure. Certificate from District Registrar of Cooperative Society for the detailed breakup of the Issued, Subscribed and Paid up Equity Share Capital of the Generators and the details of holding of Equity Share Capital with voting rights by the Captive users as per FORMAT–I along with a certificate that there is a provision in the byelaws of the society for carrying on the activity of captive generators and the same has been verified.
- v. The copies of the Money Payment Receipts – Form V, for the payment of subscription towards Equity Share Capital by the Captive users.
- vi. The copies of the folio of Register of the Members in which the entries were made including the captive users as shareholder, as a proof of completion of share transfer process by the generator.
- vii. Copy of byelaws of society.
- viii. Latest Annual Report of the Generators.
- ix. Any revocation of sanction for carrying on captive generation by the society shall be informed within seven days to the Distribution Licensee.

6.1.2 The documents listed above in Para 6.1.1 are to be furnished at the time of seeking open access by the generator or captive user. Approval for open access shall be granted under

captive category subject to furnishing of the documents. This also applies to any change in shareholding pattern/ownership at the start of the financial year or within a financial year.

6.1.3 The verification of CGP status is an annual process. The documents in Para 6.1.1 shall also be furnished by the CGP owners/captive users to the distribution licensee at the time of annual verification of CGP status at the end of the financial year.

6.1.4 Any change in shareholding pattern, has to be intimated to the distribution licensee within 10 days furnishing proof of documents.

6.2 Verification of not less than 51% consumption by captive users:

6.2.1 The aggregate energy generated from CGP unit shall be the gross energy generated from the unit less aggregate auxiliary consumption during the time block. In the absence of measured data on auxiliary consumption, until metering as prescribed in para 5.2 of this procedure is completed, the normative auxiliary consumption and the losses specified in the Regulations of the Commission may be considered for the purpose of CGP verification status.

6.2.2 The consumption of energy by the captive users under open access for this purpose shall be considered as lower of actual energy generated by CGP unit(s) or actual energy drawn through open access limited to a maximum of scheduled open access energy during that time block as per Format VI.

6.2.3 The applicant shall submit the details of actual generation from the power plant and the actual consumption made by the captive users on monthly basis as per format V and format VI to the 'Verifying Authority' and the Distribution Licensee, within 7 days of the end of the month.

6.2.4 For determination of 'annual basis' for the first year of declaring the plant under captive status, the date of grant of open access shall be considered as a start date for the financial year for counting the generation of the plant under captive status. From the subsequent year, total generation from 1st April to 31st March of a financial year shall be considered for determining the captive status of the generation station.

6.2.5 Where the shareholding pattern/ownership is maintained throughout the financial year, verification of consumption criteria of not less than 51% of aggregate electricity generated and the test of proportional consumption shall be for the financial year. In cases where the shareholding pattern has changed within a financial year, verification of consumption criteria shall be made on the energy generated and consumed in the corresponding period.

6.2.6 The responsibility for obtaining requisite information from outside State entities i.e. SLDC, distribution utility(ies) in support of captive status of the Captive Generating Plant shall rest with the Captive Generating Plant.

6.2.7 Verification of criteria of consumption shall be based on the net electricity generated from the generating unit(s) in a generating station, ie gross electricity generated less auxiliary consumption, identified for captive use. The net electricity shall be determined on annual basis at the end of the year.

Verification criteria for various types of captive users shall be as follows:

<i>SI No</i>	<i>Type of captive user</i>	<i>Criteria</i>
i	Single captive user	The self-consumption shall not be less than 51% of the net electricity generated on an annual basis
ii	Partnership firm/ Limited Liability Partnership (LLP)	The self-consumption shall not be less than 51% of the net electricity generated on an annual basis
iii	Association of Persons (AoP)	The captive users shall consume not less than 51% of the net electricity generated on annual basis for captive use in proportion to their share in the power plant within the variation not exceeding 10%
iv	Cooperative Society	Members of Society shall collectively consume not less than 51% of the net electricity generated on annual basis
v	Special Purpose Vehicle (SPV)	The captive users) shall consume not less than 51% of the net electricity generated on annual basis in proportion to their shares in the units identified for captive use.

6.3 Verifying Authority:

6.3.1 Means the authority/ agency authorised by the Commission to collect and verify the data to check the captive status of the Captive Generating Plant as per the provisions of Section 9 of the Act read with Rule 3 of the Electricity Rules, 2005, as amended from time to time, in accordance with the procedure/ guidelines approved by the Commission.

6.3.2 Verification of status of CGP and captive users with respect to the criteria of consumption and equity share holding, as prescribed under the Electricity Rules, 2005 shall be done annually by the Verifying Authority after the end of financial year based on the information submitted by the CGP and Captive User.

6.3.3 The CGP and the Captive User shall file affidavit in specified format(s) before the Verifying Authority giving details regarding their electricity generation, entity-wise consumption and equity share holding during the previous year before 30th April each year.

6.3.4 The Verifying Authority shall take assistance of the concerned RLDC, SLDC, Distribution Licensee (in whose area the CGP or Captive User is located) for the verification of captive status of CGP or Captive Users based on the affidavit submitted by such CGP and captive users.

6.3.5 The verifying authority shall seek clarifications, if any, and confirm the CPP status or otherwise for the previous financial year by 10th May of next financial year based on conditions stipulated in this procedure: Provided that the 'Verifying Authority' shall also inform the percentage of consumption of energy with respect to Aggregate electricity generated for the previous month on month basis and cumulative basis by the end of next month.

6.3.6 Failure to furnish data, documents for the purpose of verification of captive status within the time frame affixed in this procedure would empower the Verifying Authority to determine the status of the plant with the available data or documents if any.

6.3.7 The Verifying Authority may conduct cross verification of data furnished with the available downloaded data from the meter terminals of captive generators and their captive users.

6.3.8 The Verifying Authority shall intimate fulfillment of condition in regard to the captive status or otherwise to the CGPs/captive users and the distribution licensee.

6.4 Ceasing of Qualification of CGP:

If CGPs fails to meet the requisite conditions in a financial year, the generating plant will cease to be a Captive Generating Plant and the users will cease to be captive users and further liable to pay Cross Subsidy Surcharge and/or additional surcharge. In case the verifying agency/authority observes non-compliance of the conditions prescribed under Rule 3 of the Electricity Rules 2005 for captive status during a financial year then the matter shall be referred to the Commission by the verifying agency/authority for adjudication in accordance with the procedure approved by the Commission.

6.5 Default by a shareholder(s):

6.5.1 When a shareholder(s) defaults in fulfilling criteria of consumption in Rule 3, and when other captive users together comply with ownership criteria of 26%, the defaulting shareholder(s) alone shall forgo the concessions available to a captive user. The other captive users together who comply with criteria of 26% ownership and consumption of not less than 51% of aggregate electricity generated +/- 10% in proportion to their individual shareholdings shall retain the captive status.

6.5.2 When a shareholder(s) defaults in fulfilling the consumption criteria of Rule 3, and when other captive users together do not comply with ownership criteria of 26%, the CGP will lose its captive status, and all captive users shall forgo the concessions available to a captive user.

6.7 Default in Payment:

6.7.1 Non-payment of any charge or sum of money payable by the open access consumer shall be considered as non-compliance and shall be liable for action under the Electricity Act, 2003.

6.7.2 The distribution licensee may discontinue open access after giving consumer an advance notice of 15 days without prejudice to its right to recover such charges as per applicable laws.

FORMAT –I

[To be submitted by THE GENERATOR WHICH IS A CORPORATE BODY]
“CERTIFICATE ON “OWNERSHIP” AS PER RULE 3 OF ELECTRICITY RULES, 2005
FOR WHEELING UNDER CAPTIVE CATEGORY

We hereby certify that the Equity Share Capital with voting rights of _____ having its registered office at _____ satisfy the requirements under Rule 3 of the Electricity Rules 2005 for qualifying as a Captive Generation Plant with reference to “Ownership” criteria. The detailed breakup of the issued, subscribed and paid-up equity share capital, including percentage of holding in Equity Share Capital with voting rights of the Company have been tabulated below in Table A. Further, specific breakup of Equity Share Capital with voting rights held by captive user vis-a-vis other users has been tabulated below in Table B.

Table A

Equity Share Capital with Voting rights as on								
Sl. No.	Class of Equity shares	No. of Equity Shares	Value per Equity Share	Amount of Equity Share Capital	Per-centage holding in Equity Share Capital	No. of Voting rights	Percenta ge holding in voting rights	Percentage holding in Equity Share Capital with voting rights
Total								

Table B

Break up of Captive user holding in Equity Share Capital with Voting rights as on								
Sl. No.	Class of share holder	No. of Equity Share	Value per Equity Share	Amount of Equity Share Capital	Percentage holding in Equity Share Capital	No. of Voting rights	Percentage holding in voting rights	Percentage holding in Equity Share Capital with voting rights
1	Captive User							
2	Others							
Total								

Signature of Chartered Accountant:
Name in Block letters:
Name of firm:
Firm Registration number:
Membership No.:

Place:
Date:

FORMAT –II

[To be submitted by the Captive users (also the owners) who are Corporate Bodies]

Auditor's Certificate

I hereby certify that **Captive User Name**, a company incorporated under Companies Act 2013 (or under the erstwhile Act) and having its registered office at _____ is holding _____ number of Equity Shares of Rs. _____ each amounting to Rs. _____ as Equity Share Capital and with _____ voting rights per Equity Share in **Captive Power Generator Company Name** which owns a Generating Plant with a Capacity _____ .

Please find attached the following:

- Annexure
1. Copy of the latest audited balance sheet of the Captive User.
 2. Copy of the Share Certificate for the above.
 3. Copy of the SH-4 Certificate.

Signature:

Name in Block letters:

Membership No.:

Name of the Firm:

Firm Registration No:

Name of the Partner:

Membership No:

FORMAT-III

**[To be submitted by THE GENERATOR WHICH IS A FIRM]
CERTIFICATE ON 'OWNERSHIP' AS PER RULE 3 OF ELECTRICITY RULES, 2005
FOR WHEELING UNDER CAPTIVE CATEGORY**

We hereby certify that M/s. _____, a Partnership Firm having its registered office at _____ satisfy the requirements under Rule 3 of Electricity Rules 2005 for qualifying as a Captive Generation Plant with reference to "Ownership" criteria as per the Partnership Deed dated _____ with. We confirm that the captive consumers are holding proprietary interests and control over the Captive Generation Plant.

The detailed breakup of the ownership of each partner in the Partnership Firm has been tabulated below in Table A. Further, specific breakup of the proprietary interest and control in relation to Captive Generation Plant held by captive user vis-à-vis other users has been tabulated below in Table B.

TABLE A

Ownership of the Captive Generation Plant of the Partnership Firm as on						
S.No.	Name of the partner	Capital contribution	% of capital contribution	Profit sharing Ratio	Whether Control Proportionate to Capital Contribution?	Remarks on control pattern*
Total						

TABLE B

Ownership of the Captive Generation Plant of the Partnership Firm as on			
Type of Owner	% of proprietary interest in the Captive Generating Plant	Whether Control Proportionate to Proprietary interest?	Remarks on control pattern*
Captive User			
Others			
Total			

* Please provide remarks in the relevant column whether control is proportionate to the Proprietary interest, with specific reasons as to how the ownership threshold under Rule 3 of the Electricity Rules 2005 is being satisfied.

Signature of Chartered Accountant:
NAME in Block letters:
Firm Registration Number:
Membership Number:

Place :
Date:

FORMAT-IV

[To be submitted by the Captive users (also owners) of the Partnership Firm]

Auditor's Certificate

I hereby certify that *Captive User Name*, a company incorporated under Companies Act 2013 (or earlier Act) and having its registered office at _____ is a partner with capital contribution of Rs. _____ with controlling interest of _____percentage in *Captive Power Generator Firm Name* which owns a Generating Plant with Capacity _____ as on date.

Please find attached the following:

- Annexure
1. Copy of the latest audited balance sheet of the Captive User.
 2. Copy of the latest partnership deed.

Signature:

Name in Block letters:

Membership No.

Name of the Firm:

Firm Registration No:

Name of the Partner:

Membership No:

FORMAT V

Sl. No.	Name of shareholder	No. of equity shares of value Rs.		% to be consumed on pro rata basis	100% generation in MUs	Auxiliary consumption in MUs	Generation considered to verify consumption criteria in MUs	Permitted consumption as per norms in MUs			Actual consumption in MUs	Whether consumption norms met
								with 0% variation	-10%	-10%		
			% of ownership through shares of company on annual basis									

Signature:

Name of CGP owner:

