Reconciliation of data as per Annual Account and as per Financial Model

Figures in Rs.

Particulars	Assets consist of distribution lines (as per Financial Model)	Assets other than distribution lines	Total (as per Annual Accounts)
1	2	3	4 = (2 + 3)
GFA as on 01.04.2005	8,76,02,14,627.74	94,74,75,287.94	9,70,76,89,915.68
Assets between 1st April 2005 to 31st March 2006	1,64,14,80,317.44	17,46,06,605.53	1,81,60,86,922.97
Assets between 1st April 2006 to 31st March 2007	1,30,66,62,726.77	13,85,55,580.79	1,44,52,18,307.56
Assets between 1st April 2007 to 31st March 2008	1,41,87,81,449.42	24,89,12,163.57	1,66,76,93,612.99

As on 01.04.2005, total block of assets amounting Rs.9,70,76,89,915.68 which consist of distribution lines amounting Rs.8,76,02,14,627.74 and other assets amounting Rs.94,74,75,287.94 (Metering equipment and Street lighting and signal system.) and so on.

It is pertinent to mention here that as per MYT Regulations, Useful life is stipulated only in respect of **"Distribution Lines"** which is 35 years, whereas nothing is mentioned for other categories of assets. In view of the same, it is apparent that the "Useful Life" given for Distribution Lines is only for relevant Asset Categories specified under **"Lines and Cable Network".** Rest of the assets therefore does not get covered under **"Lines and Cable Network".**

So, Distribution Lines are depreciated by considering useful life of 35 years and rest of the assets are depreciated at 5.28% p.a.