



**INDEPENDENT AUDITORS' LIMITED REVIEW REPORT ON THE UNAUDITED  
FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE 2023.**

To  
The Board of directors,  
M/s Eastern Power Distribution Company of Andhra Pradesh Limited,  
Visakhapatnam

**Introduction**

1. We have reviewed the accompanying Quarterly Accounts of Eastern Power Distribution Company of Andhra Pradesh Limited ("the Company"), which comprises the Balance sheet (Table 3 and 4), and the Statement of Profit and Loss (Table 1 and 2), for the quarter ended 30th June 2023 along with Technical details regarding Gross input energy, net input energy, energy sold and closing trade receivables (Table -5) Key Operational and Financial Parameters (Table 6), Consumer category-wise sale of energy in terms of MU (Table 7) in terms of Rupees (Table 8) and also Power purchase details in MUs (Table 9) ("Quarterly Accounts"). The accompanied Quarterly Accounts are prepared as per the instructions issued by Ministry of Power Dated 27.04.2023 (F.No.05/01/2021-UR&SI-II- Part(1)-(E-258189)).

2. The preparation of the Quarterly Accounts is the responsibility of the Company's Management and the same were approved by the Company's Board of Directors. The same accounting policies and computation, which were adopted for the preparation of the annual financial statements for the year ended 31st March 2023, were adopted in preparation of these Quarterly Accounts. Our responsibility is to express a conclusion on this interim financial information based on our review.

**Scope of review**

We conducted our review of the Quarterly Accounts accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity". A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.





**Basis of Qualified Conclusion**

1. Contrary to the provisions of IND AS 109 and accounting policy relating to valuation of Investments at fair value, the Investments as at 30th June 2023 are valued at the carrying cost of Rs14,674.92 lakhs.
2. The Company has to recognize deferred tax assets and liabilities as per the Company's accounting policy but the same are not recognized in the Financial Statements.
3. No provisions are made for i) Unsecured doubtful receivable as required by the provisions of INDAS 37 and, ii) Employee benefits as required by provisions of INDAS 19 for the period ended 30th June 2023 and No amortization Grants and consumer contributions is done for the quarter ended 30.06.2023 as per the accounting policy 2.1.9

In the absence of required information, we are unable to state the impact of the above on the Quarterly Accounts.

**Emphasis of Matter**

We invite attention to the following:

1. In order to ensure the optimum utilization of cash flows for the power sector as a whole, adjustments of funds have been made among DISCOMS at APPCC. Accrued interest on Inter DISCOM balances has not been recognized in P&L account.
2. Impact on interim financial statements for quarter ended 30.06.2023, relating to debit and credit balances in inoperative accounts outstanding for more than one year under various asset and liability accounts, differences between the balances in various accounts as per APPCC records and the Company records and outstanding entries in reconciliation statements relating to various bank accounts, and loan accounts, ii) unreconciled entries in respect of a) differences between balances as per Company's records and balance confirmations to the extent received, b) differences between debtor balances and consumption deposits as per Financial Ledgers (SAP Data) and Consumer Ledgers (EPCCB Data), c) Inter Unit accounts, d) Debt Service Clearing A/C and e) GRIR Clearing accounts.
3. As mentioned in the Table 3 Total Assets (Net tangible assets and CWIP) of the Financial Statements, most of the immovable properties held by the Company were previously held by APTRANSCO and vested in the Company by virtue of GO No.35 issued by GOAP. In the absence of details of the description, values etc., in the said GO or in any other legally enforceable document, we are unable to state whether all such properties held in the name of the Company or not. Most of the remaining of properties were received from local governments and in our opinion, the endorsements and certified copies of the resolutions are not adequate to legally establish the Company's title to the properties received from local governments. In the absence





of the details such as values, mode of acquisition, date of acquisition etc., in the immovable property registers maintained, it is not possible to conclude whether all the properties owned by the Company are recorded in the registers or not.

4. Balance Confirmations for receivables from various parties, Trade payables and other payables are not obtained

5. Non-creation of provision in respect of bad and doubtful debts for which cases are pending in courts

6. The amounts relating to Quarter 1 of financial year 2022-23 are unaudited/ reviewed.

Our Opinion is not modified in respect of these matters.

### **Qualified Conclusion**

Based on our review conducted, procedures performed and according to the explanations given to us, except for the possible effect of the matters described in the Basis for Qualified Conclusion section of our Report, nothing has come to our attention that causes us to believe that the accompanying Quarterly Accounts has not disclosed the information as required to be disclosed, including the manner in which it is to be disclosed as at 30 June 2023.

Place: Visakhapatnam

Date: 11-08-2023

For M/s. B.V.Rao & Co LLP  
Chartered Accountants

FRN.No.003118S/S200049

*B.Vinay Kumar*

(CA B.Vinay Kumar)

Partner

MRN: 223723

UDIN:23223723BGTDS5263



# Eastern Power Distribution Company of Andhra Pradesh Limited


## Balance Sheet as at 30 June 2023

Rs in Lakhs

	Notes	30th June 2023 (Unaudited)	30th June 2022 (Unaudited)	31 March 2023 (Audited)
<b>Assets</b>				
<b>Non-current assets</b>				
Property, plant and equipment	3	6,04,846.19	5,15,864.16	5,83,707.35
Capital work-in-progress	4	65,070.44	44,137.02	55,180.38
Intangible assets	5	115.45	239.98	148.02
<b>Financial assets</b>				
Investments	6	14,674.92	14,674.92	14,674.92
Loans	7	8,237.98	9,315.54	8,594.44
Other non-current assets	9	904.28	1,230.76	904.28
<b>Total non-current assets</b>		<b>6,93,849.26</b>	<b>5,85,462.38</b>	<b>6,63,209.40</b>
<b>Current assets</b>				
Inventories	10	49,414.25	13,896.23	50,661.37
<b>Financial assets</b>				
Trade receivables	11	5,95,617.92	3,78,385.30	5,56,703.45
Cash and cash equivalents	12	36,065.93	29,098.59	15,388.04
Other financial assets	8	9,21,370.49	8,24,932.63	8,75,077.43
Other tax assets	13	2,616.47	3,065.10	2,455.98
Other current assets	9	5,033.67	4,816.02	5,902.39
<b>Total current assets</b>		<b>16,10,118.73</b>	<b>12,54,193.87</b>	<b>15,06,188.65</b>
<b>Total assets</b>		<b>23,03,967.99</b>	<b>18,39,656.25</b>	<b>21,69,398.05</b>
<b>Equity and liabilities</b>				
<b>Equity</b>				
Equity share capital	14	12,122.53	12,122.53	12,122.53
Other equity	15	(6,93,088.86)	(7,34,553.76)	(6,80,388.91)
<b>Total equity</b>		<b>(6,80,966.33)</b>	<b>(7,22,431.23)</b>	<b>(6,68,266.38)</b>

Grants & Consumer contributions	18	6,58,668.10	5,86,253.29	6,44,286.60
<b>Liabilities</b>				
<b>Non-current liabilities</b>				
Financial liabilities				
Borrowings	16	9,22,112.25	7,73,862.30	8,74,888.22
Lease Liabilities	21.a	111.03	182.34	111.03
Other non-current liabilities	20	2,68,044.62	2,39,528.47	2,62,008.77
Provisions	17	80,783.26	92,837.09	82,133.94
Deferred tax liabilities (Net)	19	220.03	220.03	220.03
<b>Total non-current liabilities</b>		<b>12,71,271.18</b>	<b>11,06,630.22</b>	<b>12,19,361.99</b>
<b>Current liabilities</b>				
Financial liabilities				
Borrowings	16	3,17,852.39	1,16,977.48	3,39,487.79
Lease Liabilities	21.a	55.09	71.52	92.30
Trade payables	21	-	-	-
Micro Enterprises and Small Enterprise		-	-	-
Other than Micro Enterprise and Small Enterprise		4,78,748.73	3,82,872.75	3,99,026.98
Other financial liabilities	22	51,227.49	39,658.94	57,840.13
Other current liabilities	20	1,07,974.23	1,91,723.91	82,960.27
Provisions	17	99,137.11	1,37,899.37	94,608.38
<b>Total current liabilities</b>		<b>10,54,995.04</b>	<b>8,69,203.97</b>	<b>9,74,015.85</b>
<b>Total liabilities</b>		<b>23,26,266.22</b>	<b>19,75,834.19</b>	<b>21,93,377.83</b>
<b>Total equity and liabilities</b>		<b>23,03,967.99</b>	<b>18,39,656.25</b>	<b>21,69,398.05</b>

For and on behalf of the Board

  
D. Chandram, IRAS  
Director ( Finance & HRD)  
Din : 08963107

  
M. Ravindra

Chief General Manager (Expr.)

  
PRUDHVI TEJ IMMADI, IAS  
Chairman & Managing Director  
Din : 09388333

  
K.S.V.S. Sastry

Company Secretary

Date: 11.08.2023

**Eastern Power Distribution Company of Andhra Pradesh Limited**  
**Statement of Profit and Loss for the Quarter ended 30th June 2023 (Provisional)**


Rs in Lakhs

	Notes	For the 1st Qtr ended 30 June 2023 (Unaudited)	For the 1st Qtr ended 30 June 2022 (Unaudited)	For the year ended 31 March 2023 (Audited)
<b>Revenues</b>				
Revenue from operations	23	5,38,110.66	4,41,860.83	18,53,930.15
Other income	24	8,001.34	48,934.96	87,490.15
<b>Total income</b>		<b>5,46,111.99</b>	<b>4,90,795.79</b>	<b>19,41,420.29</b>
<b>Expenses</b>				
Purchase of Power	25	4,86,586.44	4,51,316.73	16,61,465.44
Employee benefits expense	26	28,116.27	30,004.98	1,09,118.62
Finance costs	27	26,869.64	21,856.31	1,12,384.79
Depreciation and amortisation expense	28	10,466.31	9,308.41	38,345.79
Operating and other expenses	29	6,773.27	6,353.56	18,136.12
<b>Total expenses</b>		<b>5,58,811.93</b>	<b>5,18,839.99</b>	<b>19,39,450.76</b>
<b>Profit/(Loss) before tax</b>		<b>(12,699.94)</b>	<b>(28,044.20)</b>	<b>1,969.53</b>
<b>Tax expense</b>				
Current tax		-	-	-
Deferred tax		-	-	-
<b>Tax expense Adjustment of Previous years</b>				
Income tax expense		-	-	-
<b>Profit/(Loss) after tax (PAT)</b>		<b>(12,699.94)</b>	<b>(28,044.20)</b>	<b>1,969.53</b>
<b>Other comprehensive income</b>				
<b>Items that will not be reclassified subsequently to profit and loss</b>				
Remeasurements of defined employee benefit plans		-	-	24,151.11
Income tax on items that will not be reclassified subsequently to profit or loss		-	-	-
<b>Total comprehensive income for the year (TCI)</b>		<b>(12,699.94)</b>	<b>(28,044.20)</b>	<b>26,120.64</b>
<b>Earnings per equity share (refer note 34 for further details)</b>				
Basic & Diluted ( Face value of INR 10 per share) on PAT		(10.48)	(23.13)	1.62
Basic & Diluted ( Face value of INR 10 per share) on TCI		(10.48)	(23.13)	21.55

i) The above unaudited financial results of the Company for the Quarter ended 30th June 2023 have been reviewed and recommended by the Audit Committee and approved by the Board of Director in their respective meetings held on the 11th August 2023.

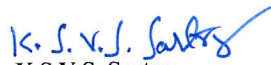
ii) The unaudited financial results of the Company for the Quarter ended 30th June 2023 have been reviewed by the Statutory Auditors of the Company.

For and on behalf of the Board of

  
**D. Chandram, IRAS**  
 Director (Finance & HRD)  
 Din : 08963107

  
**M. Ravindra**  
 Chief General Manager (Expr.)

  
**PRUDHVI TEJ IMMADI, IAS**  
 Chairman & Managing Director  
 Din : 09388333

  
**K.S.V.S. Sastry**  
 Company Secretary

Date: 11.08.2023

State:	ANDHRA PRADESH
Discom:	APEPDCL
Current Year (CY)	2023-24
Previous Year (PY)	2022-23

## Profit & Loss

Table 1: Revenue Details (Rs in Lakhs)

	Quarter 1		Quarter 2		Quarter 3		Quarter 4		Cumulative (6M/9M/12M)	
	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23
Revenue from Operations (A = A1+A2+A3+A4+A5+A6)	4,59,281.66	3,85,601.47	-	-	-	-	-	-	4,59,281.66	3,85,601.47
A1: Revenue from Sale of Power	4,47,453.02	3,75,951.01							4,47,453.02	3,75,951.01
A2: Fixed Charges/Recovery from theft etc.	311.69	141.99							311.69	141.99
A3: Revenue from Distribution Franchisee	-	-	-	-					-	-
A4: Revenue from Inter-state sale and Trading	0.00	-	-	-					0.00	-
A5: Revenue from Open Access and Wheeling	9.78	(0.05)	-	-					9.78	(0.05)
A6: Any other Operating Revenue	11,507.17	9,508.52							11,507.17	9,508.52
Revenue - Subsidies and Grants (B = B1+B2+B3)	78,829.00	56,259.36	-	-	-	-	-	-	78,829.00	56,259.36
B1: Tariff Subsidy Booked	78,829.00	56,259.36							78,829.00	56,259.36
B2: Revenue Grant under UDAY	-	-	-	-					-	-
B3: Other Subsidies and Grants	-	-	-	-					-	-
Other Income (C = C1+C2+C3)	8,001.34	48,934.96	-	-	-	-	-	-	8,001.34	48,934.96
C1: Income booked against deferred revenue*	-	-	-	-					-	-
C2: Misc Non-tariff income from consumers (including DPS)	8,236.54	38,730.51							8,236.54	38,730.51
C3: Other Non-operating income	(235.21)	10,204.45							(235.21)	10,204.45
Total Revenue on subsidy booked basis (D = A + B + C)	5,46,111.99	4,90,795.79	-	-	-	-	-	-	5,46,111.99	4,90,795.79
Tariff Subsidy Received (E)	78,829.58	1,09,763.00							78,829.58	1,09,763.00
Total Revenue on subsidy received basis (F = D - B1 + E)	5,46,112.57	5,44,299.43	-	-	-	-	-	-	5,46,112.57	5,44,299.43
Whether State Government has made advance payment of subsidy for the quarter(Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		

\*Revenue deferred by SERC as per tariff order for the relevant FY

Chief General Manager (Exp.)  
CORPORATE OFFICE  
A. P. E. P. D. C. LTD.  
VISAKHAPATNAM

DIRECTOR (FINANCE & HRD)  
CORPORATE OFFICE  
APEPDCL  
VISAKHAPATNAM

Chairman & Managing Director  
APEPDCL, Visakhapatnam

Table 2: Expenditure Details (Rs in Lakhs)	Quarter 1		Quarter 2		Quarter 3		Quarter 4		Cumulative (6M/9M/12M)	
	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-	2022-23	2023-24	2022-23
Cost of Power ( G = G1 + G2+ G3)	4,86,586.44	4,51,316.73	-	-	-	-	-	-	4,86,586.44	4,51,316.74
G1: Generation Cost (Only for GEDCOS)									-	-
G2: Purchase of Power	4,56,989.18	4,30,047.23					-		4,56,989.18	4,30,047.23
G3: Transmission Charges	29,597.26	21,269.50					-		29,597.26	21,269.50
O&M Expenses ( H = H1 + H2 + H3 + H4 + H5 + H6 + H7)	72,225.49	67,523.26	-	-	-	-	-	-	72,225.49	67,523.26
H1: Repairs & Maintenance	4,103.04	3,336.06					-		4,103.04	3,336.06
H2: Employee Cost	28,116.27	30,004.98					-		28,116.27	30,004.98
H3: Admn & General Expenses	2,018.37	2,651.54					-		2,018.37	2,651.54
H4: Depreciation	10,466.31	9,308.47					-		10,466.31	9,308.47
H5: Total Interest Cost	26,869.64	21,856.31					-		26,869.64	21,856.31
H6: Other expenses	651.86	365.90					-		651.86	365.90
H7: Exceptional Items	-	-	-	-					-	-
Total Expenses ( I = G + H )	5,58,811.93	5,18,839.99	-	-	-	-	-	-	5,58,811.93	5,18,840.00
Profit before tax ( J = D - I )	(12,699.94)	(28,044.20)	-	-	-	-	-	-	(12,699.94)	(28,044.21)
K1: Income Tax	-	-	-	-					-	-
K2: Deferred Tax	-	-	-	-					-	-
Profit after tax ( L = J - K1 - K2)	(12,699.94)	(28,044.20)	-	-	-	-	-	-	(12,699.94)	(28,044.21)

  
 Chief General Manager (Exp.)  
 CORPORATE OFFICE  
 A. P. E. P. D. C. LTD.  
 VISAKHAPATNAM

  
 DIRECTOR FINANCE & HRD  
 CORPORATE OFFICE  
 APEPDCL  
 VISAKHAPATNAM

  
 Chairman & Managing Director  
 APEPDCL, Visakhapatnam

# Balance Sheet

Table 3: Total Assets (Rs in Lakhs)

	2023-24 As on 30th June	2022-23 As on 30th June	2023-24 As on 30th Sep	2022-23 As on 30th Sep	2023-24 As on 31st Dec	2022-23 As on 31st Dec	2023-24 As on 31st Mar	2022-23 As on 31st Mar
M1: Net Tangible Assets & CWIP	6,69,916.63	5,60,001.18						
M2: Other Non-Current Assets	23,932.63	25,461.20						
M3: Net Trade Receivables	3,06,533.65	3,78,385.30	0.00	0.00	0.00	0.00	0.00	0.00
M3a: Gross Trade Receivable Govt. Dept.	1,63,819.00	1,24,739.00						
M3b: Gross Trade Receivable Other-than Govt. Dept.	1,60,960.40	2,75,092.41						
M3c: Provision for bad debts	18,245.75	21,446.11						
M4: Subsidy Receivable	2,65,002.82	3,75,347.00						
M5: Other Current Assets	10,38,582.27	5,00,461.57						
Total Assets ( M = M1 + M2 + M3 + M4 + M5)	23,03,967.99	18,39,656.25	0.00	0.00	0.01	0.00	-	-

  
Chief General Manager (Exp.)  
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VISAKHAPATNAM

  
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APEPDCL  
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Chairman & Managing Director  
APEPDCL, Visakhapatnam

Table 4: Total Equity and Liabilities (Rs in Lakhs)	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23
	As on 30th June	As on 30th June	As on 30th Sep	As on 30th Sep	As on 31st Dec	As on 31st Dec	As on 31st Mar	As on 31st Mar
N1: Share Capital & General Reserves	12,122.53	12,122.53						
N2: Accumulated Surplus/ (Deficit) as per Balance Sheet	-6,93,088.86	-7,34,553.76						
N3: Grants & Consumer Contributions	6,58,668.10	5,86,253.29						
N4: Non-current liabilities	3,49,158.93	3,32,767.92						
N5: Capex Borrowings	1,31,418.91	96,247.03	0.00	0.00	0.00	-	0.00	0.00
N6a: Long Term Loans - State Govt	2,460.52	2,460.52						
N6b: Long Term Loans - Banks & FIs	1,28,958.39	93,786.51						
N6c: Short Term/ Medium Term - State Govt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
N6d: Short Term/ Medium Term - Banks & FIs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
N6: Non-Capex Borrowings	10,97,009.23	6,77,615.27	0.00	0.00	0.00	-	0.00	0.00
N7a: Short Term Borrowings/ from Banks/ FIs	10,63,795.07	6,43,003.85						
N7b: Cash Credit/ OD from Banks/ FIs	33,214.16	34,611.42						
N8: Payables for Purchase of Power	4,44,019.77	3,56,886.05						
N9: Other Current Liabilities	3,04,659.37	5,12,317.92						
<b>Total Equity and Liabilities ( N = N1 + N2 + N3 + N4 + N5 + N6 + N7 + N8 + N9)</b>	<b>23,03,967.99</b>	<b>18,39,656.25</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Balance Sheet Check	-0.00	0.00	0.00	0.00	-0.01	-	-	-

  
 Chief General Manager (Exp.)  
 CORPORATE OFFICE  
 A. P. E. P. D. C. LTD.  
 VISAKHAPATNAM

  
 DIRECTOR (FINANCE & HRD)  
 CORPORATE OFFICE  
 APEPDCL  
 VISAKHAPATNAM

  
 Chairman & Managing Director  
 APEPDCL, Visakhapatnam

Table 5: Technical Details

	Quarter 1		Quarter 2		Quarter 3		Quarter 4		Cumulative (6M/9M/12M)	
	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23
O1: Total Installed Capacity (MW) (Quarter Ended) (Only for GEDCOs)	-	-	-	-	-	-	-	-	-	-
O1a: Hydel										
O1b: Thermal										
O1c: Gas										
O1d: Others										
O2: Total Generation (MU) (Quarter Ended) (Only for GEDCOs)	-	-	-	-	-	-	-	-	-	-
O2a: Hydel									-	-
O2b: Thermal									-	-
O2c: Gas									-	-
O2d: Others									-	-
O3: Total Auxiliary Consumption (MU) (Quarter Ended)									-	-
O4 : Gross Power Purchase (MU) (Quarter Ended)	8,172.78	7,275.34	-	-	-	-	-	-	8,172.78	7,275.34
Gross Input Energy (MU) (O5 = O2 - O3 + O4)	8,172.78	7,275.34	-	-	-	-	-	-	8,172.78	7,275.34
O6: Transmission Losses (MU) (Interstate & Intrastate)	119.11	300.57							119.11	300.57
O7: Gross Energy sold (MU)	7,491.99	6,604.67	-	-	-	-	-	-	7,491.99	6,604.67
O7a: Energy Sold to own consumers	7,349.74	6,604.67	-	-	-	-	-	-	7,349.74	6,604.67
O7b: Bulk Sale to Distribution Franchisee	-	-	-	-	-	-	-	-	-	-
O7c: Interstate Sale/ Energy Traded/Net UI Export	142.25	-	-	-					142.25	-
Net Input Energy (MU) (O8 = O5 - O6 - O7c)	7,911.42	6,974.77	-	-	-	-	-	-	7,911.42	6,974.77
Net Energy Sold (MU) ( O9 = O7 - O7c)	7,349.74	6,604.67	-	-	-	-	-	-	7,349.74	6,604.67
Revenue Billed including subsidy booked (O10 = A1 + A2 + A3 + B1)	5,26,593.71	4,32,352.36	-	-	-	-	-	-	5,26,593.71	4,32,352.36
O11: Opening Gross Trade Receivables (including any adjustments) (Rs Lacs)	3,07,126.72	3,24,165.99			-	-	-	-	3,07,126.72	3,24,165.99
O12: Adjusted Gross Closing Trade Receivables (Rs Lacs)	3,24,779.40	2,67,469.05					-	-	3,24,779.40	2,67,469.05
Revenue Collected including subsidy received (O13 = A1 + A2 + A3 + E + O11 - O12)	5,08,941.61	5,42,552.94	-	-	-	-	-	-	5,08,941.61	5,42,552.94
Billing Efficiency (%) (O14 = O9/O8*100)	92.90	94.69	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	92.90	94.69
Collection Efficiency (%) (O15 = O13/O10*100)	96.65	125.49	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	96.65	125.49
Energy Realised (MU) (O15a = O15*O9)	7,103.37	8,288.11	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	7,103.37	8,288.11
AT&C Loss (%) (O16 = 100 - O14*O15/100)	10.21	-18.83	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	10.21	-18.83

  
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Table 6: Key Parameters	Quarter 1		Quarter 2		Quarter 3		Quarter 4		Cumulative (6M/9M/12M)	
	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23
ACS (Rs./kWh) ( $P1 = I \times 10 / O5$ )	683.75	713.15	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	683.75	713.15
ARR on Subsidy Booked Basis (Rs./kWh) ( $P2 = D \times 10 / O5$ )	668.21	674.60	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	668.21	674.60
Gap on Subsidy Booked Basis (Rs./kWh) ( $P3 = P1 - P2$ )	15.54	38.55	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	15.54	38.55
ARR on Subsidy Received Basis (Rs./kWh) ( $P4 = F \times 10 / O5$ )	668.21	748.14	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	668.21	748.14
Gap on Subsidy Received Basis (Rs./kWh) ( $P5 = P1 - P4$ )	15.54	-34.99	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	15.54	-34.99
ARR on Subsidy Received excluding Regulatory Income and UDAY Grant (Rs./kWh) ( $P6 = (F - B - C1) \times 10 / O5$ )	668.21	748.14	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	668.21	748.14
Gap on Subsidy Received excluding Regulatory Income and UDAY Grant (Rs./kWh) ( $P7 = P1 - P6$ )	15.54	-34.99	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	15.54	-34.99
Receivables (Days) ( $P8 = 365 \times M5 / A$ )	60.74	89.30	-	-	-	-	-	-	60.74	89.30
Payables (Days) ( $P9 = 365 \times N10 / G$ )	83.04	71.96	-	-	-	-	-	-	83.04	71.96
Total Borrowings ( $P10 = N6 + N8 + N9$ )	18,45,688	15,46,819	-	-	-	-	-	-	18,45,688	15,46,819

  
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Table 7: Consumer Categorywise Details of Sale (MU)	Quarter 1		Quarter 2		Quarter 3		Quarter 4		Cumulative (6M/9M/12M)	
	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23
Q1: Domestic	2,075.49	2,057.85							2,075.49	2,057.85
Q2: Commercial	664.82	582.38							664.82	582.38
Q3: Agricultural	1,203.46	579.35							1,203.46	579.35
Q4: Industrial	2,943.31	2,480.59							2,943.31	2,480.59
Q5: Govt. Dept. (ULB/RLB/PWW/Public Lighting)	182.38	372.23							182.38	372.23
Q6: Others	280.28	532.27	-		-				280.28	532.27
Railways	238.74	205.12							238.74	205.12
Bulk Supply	-	-	-	-	-				-	-
Miscellaneous	41.54	327.15							41.54	327.15
Distribution Franchisee	-	-	-	-	-		-		-	-
Interstate/ Trading/ UI		-	-	-	-		-		-	-
Gross Energy Sold (Q7 = Q1 + Q2 + Q3 + Q4 + Q5 + Q6)	7,349.74	6,604.67	-	-	-	-	-	-	7,349.74	6,604.67

  
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Table 8: Consumer Categorywise Details of Sale (Rs. lakhs)	Quarter 1		Quarter 2		Quarter 3		Quarter 4		Cumulative (6M/9M/12M)	
	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23
Q1: Domestic	1,32,690.63	1,01,363.59							1,32,690.63	1,01,363.59
Q2: Commercial	73,809.14	65,810.11							73,809.14	65,810.11
Q3: Agricultural	81,408.61	77,702.17							81,408.61	77,702.17
Q4: Industrial	2,10,554.65	1,86,823.02							2,10,554.65	1,86,823.02
Q5: Govt. Dept. (ULB/RLB/PWW/Public Lighting)	18,495.43	14,148.00							18,495.43	14,148.00
Q6: Others	29,153.54	44,948.90	-	-	-	-	-	-	29,153.54	44,948.90
Railways	17,112.15	16,236.95							17,112.15	16,236.95
Bulk Supply		-	-	-					-	-
Miscellaneous	12,041.39	28,711.95							12,041.39	28,711.95
Distribution Franchisee	-	-	-	-			-	-	-	-
Interstate/ Trading/ UI	-	-	-	-			-		-	-
Gross Energy Sold (Q7 = Q1 + Q2 + Q3 + Q4 + Q5 + Q6)	5,46,111.99	4,90,795.79	-	-	-	-	-	-	5,46,111.99	4,90,795.79


  
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**Table 8: Consumer Categorywise  
Details of Revenue (Rs. lakhs)**

	Quarter 1						Quarter 2					
	2023-24			2022-23			2023-24			2022-23		
	Revenue Booked excluding subsidy	Subsidy Booked	Subsidy received	Revenue Booked excluding subsidy	Subsidy Booked	Subsidy received	Revenue Booked excluding subsidy	Subsidy Booked	Subsidy received	Revenue Booked excluding subsidy	Subsidy Booked	Subsidy received
R1: Domestic	1,17,033.36	15,657.27	-	95,078.00	6,285.59	-			-			-
R2: Commercial	73,809.14	-	-	65,810.11	-	-		-	-		-	-
R3: Agricultural	18,236.88	63,171.73	78,829.58	27,728.40	49,973.77	1,09,763.00						
R4: Industrial	2,10,554.65	-	-	1,86,823.02	-	-		-	-		-	-
R5: Govt. Dept. (ULB/RLB/PWW/Public Lighting)	18,495.43		-	14,148.00	-	-		-	-		-	-
R6: Others	29,153.54	-	-	44,948.90	-	-		-	-	-	-	-
Railways	17,112.15	-	-	16,236.95	-	-		-	-		-	-
Bulk Supply		-	-		-	-	-	-	-	-		
Miscellaneous	12,041.39	-	-	28,711.95	-	-		-	-		-	
Distribution Franchisee	-	-	-	-			-	-	-	-		
Interstate/ Trading/ UI	-	-	-				-	-	-	-		
Gross Energy Sold (R7 = R1 + R2 + R3 + R4 + R5 + R6)	4,67,282.99	78,829.00	78,829.58	4,34,536.43	56,259.36	1,09,763.00	-	-	-	-	-	-

  
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**Table 8: Consumer Categorywise  
Details of Revenue (Rs. lakhs)**

	Quarter 3						Quarter 4					
	2023-24			2022-23			2023-24			2022-23		
	Revenue Booked excluding subsidy	Subsidy Booked	Subsidy received	Revenue Booked excluding subsidy	Subsidy Booked	Subsidy received	Revenue Booked excluding subsidy	Subsidy Booked	Subsidy received	Revenue Booked excluding subsidy	Subsidy Booked	Subsidy received
R1: Domestic			-									-
R2: Commercial			-									
R3: Agricultural												
R4: Industrial												
R5: Govt. Dept. (ULB/RLB/PWW/Public Lighting)												
R6: Others	-	-	-	-	-	-	-	-	-	-	-	-
Railways								-	-			
Bulk Supply				-				-	-			
Miscellaneous								-	-			
Distribution Franchisee							-	-	-			
Interstate/ Trading/ UI							-	-	-			
Gross Energy Sold (R7 = R1 + R2 + R3 + R4 + R5 + R6)	-	-	-	-	-	-	-	-	-	-	-	-

  
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**Table 8: Consumer Categorywise  
Details of Revenue (Rs. lakhs)**

	Cumulative (6M/9M/12 M/A)			2022-23		
	Revenue Booked excluding subsidy	Subsidy Booked	Subsidy received	Revenue Booked excluding subsidy	Subsidy Booked	Subsidy received
R1: Domestic	1,17,033.36	15,657.27	-	95,078.00	6,285.59	-
R2: Commercial	73,809.14	-	-	65,810.11	-	-
R3: Agricultural	18,236.88	63,171.73	78,829.58	27,728.40	49,973.77	1,09,763.00
R4: Industrial	2,10,554.65	-	-	1,86,823.02	-	-
R5: Govt. Dept. (ULB/RLB/PWW/Public Lighting)	18,495.43	-	-	14,148.00	-	-
R6: Others	29,153.54	-	-	44,948.90	-	-
Railways	17,112.15	-	-	16,236.95	-	-
Bulk Supply	-	-	-	-	-	-
Miscellaneous	12,041.39	-	-	28,711.95	-	-
Distribution Franchisee	-	-	-	-	-	-
Interstate/ Trading/ UI	-	-	-	-	-	-
<b>Gross Energy Sold (R7 = R1 + R2 + R3 + R4 + R5 + R6)</b>	<b>4,67,282.99</b>	<b>78,829.00</b>	<b>78,829.58</b>	<b>4,34,536.43</b>	<b>56,259.36</b>	<b>1,09,763.00</b>

  
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Table 9: Power Purchase Details	Quarter 1		Quarter 2		Quarter 3		Quarter 4		Cumulative (6M/9M/12M)	
	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23
	in MUs	in MUs	in MUs	in MUs	in MUs	in MUs	in MUs	in MUs	in MUs	in MUs
Power Purchase through Long term PPA	7,357.84	6,293.17							7,357.84	6,293.17
Own Generation for GEDCOs	-	-	-	-					-	-
Power Purchase (Short term & Medium Term)	814.94	982.17							814.94	982.17
Total Power Purchase	8,172.78	7,275.34	-	-	-	-			8,172.78	7,275.34

**Note:-** Power Departments (PDs) are not required to fill the data of Balance Sheet. However, the Trade Receivables data are required to be filled in Table – 5: Technical Details at Row O11 (Opening Gross Trade Receivables ) and O12 (Gross Closing Trade Receivables)

  
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