

# UTTARAKHAND POWER CORPORATION LTD.

CIN: U40109UR2001SGC025867

## PROVISIONAL BALANCE SHEET AS AT 30th JUNE, 2024 (Unaudited)

(Amount Rs. In Cr.)

| Particulars   | As at 30th June, 2024 | As at 31st March, 2024 |
|---|-----------------------|------------------------|
| <b>I. EQUITY AND LIABILITIES</b>                                  |                       |                        |
| <b>(1) Shareholder's Funds</b>                                    |                       |                        |
| (a) Share Capital   | 1,595                 | 1,570                  |
| (b) Reserves and Surplus  | (4,789)               | (5,601)                |
| <b>(2) Share Application Money Pending Allotment</b>              |                       |                        |
|   | -                     | 25                     |
| <b>(3) Deferred Government Grants &amp; Consumer Contribution</b> |                       |                        |
|   | 2,997                 | 2,938                  |
| <b>(4) Non-Current Liabilities</b>                                |                       |                        |
| (a) Long-Term Borrowings  | 1,298                 | 1,355                  |
| (b) Other Long-Term Liabilities                                   | 317                   | 324                    |
| <b>(5) Current Liabilities</b>                                    |                       |                        |
| (a) Short-Term Borrowings   | 487                   | 618                    |
| (b) Trade Payables  | 773                   | 915                    |
| (c) Other Current Liabilities                                     | 7,030                 | 6,870                  |
| (d) Short-Term Provisions   | 76                    | 116                    |
| <b>Total</b>  | <b>9,784</b>          | <b>9,130</b>           |
| <b>II. ASSETS</b>   |                       |                        |
| <b>(1) Non-Current Assets</b>                                     |                       |                        |
| (a) Property, Plant & Equipment and Intangible Assets             |                       |                        |
| i) Property, Plant & Equipment                                    | 5,798                 | 5,803                  |
| ii) Intangible Assets   | 50                    | 50                     |
| iii) Capital Work In Progress                                     | 892                   | 817                    |
| iv) Inventory for Capital Works                                   | 515                   | 511                    |
| (b) Deferred Tax Assets (Net)                                     | 45                    | 45                     |
| (c) Long-Term Loans and Advances                                  | 252                   | 232                    |
| <b>(2) Current Assets</b>   |                       |                        |
| (a) Trade Receivables   | 1,239                 | 543                    |
| (b) Cash and Cash Equivalents                                     | 920                   | 1,078                  |
| (c) Short-Term Loans and Advances                                 | 13                    | 13                     |
| (d) Other Current Assets  | 34                    | 33                     |
| (e) Inter Unit Transactions (IUT)                                 | 25                    | 4.37                   |
| <b>Total</b>  | <b>9,784</b>          | <b>9,130</b>           |

For  
A. K. KASHYAP & CO.  
CHARTERED ACCOUNTANTS



(VIPUL NAGPAL)  
FCA PARTNER  
M.No.: 401185  
Firm Reg. No.: 000101C

(A.K. AGARWAL)  
DIRECTOR (PROJECT)

(ANIL KUMAR)  
MANAGING DIRECTOR

(M.R. ARYA)  
DIRECTOR (OPERATION)

(KARNAL SHARMA)  
DIRECTOR (FINANCE)

# UTTARAKHAND POWER CORPORATION LTD.

CIN: U40109UR2001SGC025867

## PROVISIONAL STATEMENT OF PROFIT AND LOSS FOR THE QUARTER ENDED 30th JUNE '2024 (Unaudited)

(Amount Rs. in Cr.)

| Particulars   | For the Quarter ended<br>30th June, 2024 | For the year ended<br>31st March, 2024<br>(Provisional) |
|---|--|---|
| <b>Revenue/Income</b>   |  |   |
| Revenue from Operations   | 2,640                                    | 9,647   |
| Other Income  | 27                                       | 300   |
| <b>I. Total Income</b>  | <b>2,667</b>                             | <b>9,947</b>  |
| <b>Expenses</b>   |  |   |
| Purchase Cost of Electricity  | 1,630                                    | 8,566   |
| Repair and Maintenance Expenses   | 50                                       | 358   |
| Employee Benefit Expenses   | 118                                      | 462   |
| Financial Costs   | 40                                       | 316   |
| Depreciation and Amortization Expenses  | -  | 503   |
| Other Administrative Expenses   | 17                                       | 69  |
| <b>II. Total Expenses</b>   | <b>1,855</b>                             | <b>10,274</b>   |
| <b>III. Profit/(Loss) before Exceptional/Prior Period Items, Rate Regulated Activities and Tax (I-II)</b> | <b>812</b>                               | <b>(327)</b>  |
| <b>IV. Exceptional/Prior Period Items</b>   | <b>(0)</b>                               | <b>14</b>   |
| <b>V. Profit/(Loss) before Tax (III+IV)</b>   | <b>812</b>                               | <b>(313)</b>  |
| <b>VI. Tax Expense:</b><br>Deferred Tax Assets/(Liabilities)  |  |   |
| <b>VII. Profit(Loss) for the Year (V-VI)</b>  | <b>812</b>                               | <b>(313)</b>  |



(A.K. AGARWAL)  
DIRECTOR (PROJECT)

(M.R. ARYA)  
DIRECTOR (OPERATION)

(KAMAL SHARMA)  
DIRECTOR (FINANCE)

(ANIL KUMAR)  
MANAGING DIRECTOR

|         |                                    |
|---------|------------------------------------|
| State:  | Uttarakhand                        |
| Discom: | Uttarakhand Power Corporation Ltd. |
| CY:     | 2024-25                            |
| PY:     | 2023-24                            |

**Profit & Loss**

|  | Quarter 1    |              | Quarter 2    |              | Quarter 3    |              | Quarter 4    |              | Cumulative (6M/9M/12M) |              |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|------------------------|--------------|
|  | 2024-25      | 2023-24      | 2024-25      | 2023-24      | 2024-25      | 2023-24      | 2024-25      | 2023-24      | 2024-25                | 2023-24      |
| <b>Table 1: Revenue Details</b>                              |              |              |              |              |              |              |              |              |                        |              |
| Revenue from Operations (A = A1+A2+A3+A4+A5+A6)              | 2,640        | 2,263        | -            | 2,576        | 2,340        | 2,468        | 2,318        | 2,449        | 2,640                  | 9,647        |
| A1: Revenue from Sale of Power                               | 2,622        | 2,166        | -            | 2,522        | -            | -            | -            | -            | 2,622                  | 9,454        |
| A2: Fixed Charges/Recovery from theft etc.                   | -            | -            | -            | -            | -            | -            | -            | -            | -                      | -            |
| A3: Revenue from Distribution Franchisee                     | -            | -            | -            | -            | -            | -            | -            | -            | -                      | -            |
| A4: Revenue from Inter-state sale and Trading                | 18           | 97           | -            | 54           | 22           | 19           | -            | -            | 18                     | 192          |
| A5: Revenue from Open Access and Wheeling                    | -            | -            | -            | -            | -            | -            | -            | -            | -                      | -            |
| A6: Any other Operating Revenue                              | -            | -            | -            | -            | -            | -            | -            | -            | -                      | -            |
| Revenue - Subsidies and Grants (B = B1+B2+B3)                | -            | -            | -            | -            | -            | -            | -            | -            | -                      | -            |
| B1: Tariff Subsidy Booked                                    | -            | -            | -            | -            | -            | -            | -            | -            | -                      | -            |
| B2: Revenue Grant under UDAY                                 | -            | -            | -            | -            | -            | -            | -            | -            | -                      | -            |
| B3: Other Subsidies and Grants                               | -            | -            | -            | -            | -            | -            | -            | -            | -                      | -            |
| Other Income (C = C1+C2+C3)                                  | 27           | 12           | 23           | 23           | 14           | 251          | 14           | 251          | 27                     | 300          |
| C1: Regulatory Income  | -            | -            | -            | -            | -            | -            | -            | -            | -                      | -            |
| C2: Misc. Non-tariff income from consumers (Including DPS)   | -            | -            | -            | -            | -            | -            | -            | -            | -                      | -            |
| C3: Other Non-operating Income                               | 27           | 12           | 23           | 23           | 14           | 251          | 14           | 251          | 27                     | 300          |
| <b>Total Revenue on subsidy booked basis (D = A + B + C)</b> | <b>2,667</b> | <b>2,274</b> | <b>2,598</b> | <b>2,598</b> | <b>2,355</b> | <b>2,719</b> | <b>2,355</b> | <b>2,719</b> | <b>2,667</b>           | <b>9,947</b> |
| <b>Table 2: Expenditure Details</b>                          |              |              |              |              |              |              |              |              |                        |              |
| Total Revenue on subsidy received basis (F = D - B1 + E)     | 1,630        | 1,775        | -            | 2,141        | 2,096        | 2,554        | 2,096        | 2,554        | 1,630                  | 8,566        |
| Cost of Power (G = G1 + G2 + G3)                             | 1,630        | 1,775        | -            | 2,141        | 2,096        | 2,554        | 2,096        | 2,554        | 1,630                  | 8,566        |
| G1: Generation Cost  | -            | -            | -            | -            | -            | -            | -            | -            | -                      | -            |
| G2: Purchase of Power  | -            | -            | -            | -            | -            | -            | -            | -            | -                      | -            |
| G3: Transmission Charges                                     | 225          | 207          | 274          | 274          | 275          | 937          | 275          | 937          | 225                    | 1,694        |
| O&M Expenses (H = H1 + H2 + H3 + H4 + H5 + H6 + H7)          | 50           | 49           | 72           | 72           | 93           | 145          | 93           | 145          | 50                     | 358          |
| H1: Repairs & Maintenance                                    | 118          | 118          | 121          | 118          | 118          | 105          | 118          | 105          | 118                    | 462          |
| H2: Employee Cost  | 17           | 14           | 19           | 19           | 18           | 17           | 17           | 17           | 17                     | 69           |
| H3: Admin & General Expenses                                 | -            | -            | -            | -            | -            | -            | -            | -            | -                      | -            |
| H4: Depreciation   | 40           | 41           | 61           | 61           | 48           | 166          | 48           | 166          | 40                     | 503          |
| H5: Total Interest Cost                                      | -            | -            | -            | -            | -            | -            | -            | -            | -                      | -            |
| H6: Other expenses   | 0            | (14)         | 0            | 0            | (1)          | 1            | (1)          | 1            | 0                      | (14)         |
| H7: Exceptional Items  | 1,855        | 1,883        | 2,415        | 2,415        | 2,372        | 3,491        | 2,372        | 3,491        | 1,855                  | 10,260       |
| <b>Total Expenses (I = G + H)</b>                            | <b>812</b>   | <b>292</b>   | <b>184</b>   | <b>184</b>   | <b>(17)</b>  | <b>(772)</b> | <b>(17)</b>  | <b>(772)</b> | <b>812</b>             | <b>(313)</b> |
| <b>Profit before tax (J = D - I)</b>                         | <b>812</b>   | <b>292</b>   | <b>184</b>   | <b>184</b>   | <b>(17)</b>  | <b>(772)</b> | <b>(17)</b>  | <b>(772)</b> | <b>812</b>             | <b>(313)</b> |
| K1: Income Tax   | -            | -            | -            | -            | -            | -            | -            | -            | -                      | -            |
| K2: Deferred Tax   | -            | -            | -            | -            | -            | -            | -            | -            | -                      | -            |
| <b>Profit after tax (L = J - K1 - K2)</b>                    | <b>812</b>   | <b>292</b>   | <b>184</b>   | <b>184</b>   | <b>(17)</b>  | <b>(772)</b> | <b>(17)</b>  | <b>(772)</b> | <b>812</b>             | <b>(313)</b> |

For  
**A. K. KASHYAP & CO.**  
 CHARTERED ACCOUNTANTS  
 (VIPUL NAGPAL)  
 FCA PARTNER  
 M.No: 401185  
 Firm Reg. No: 505101C



*(Handwritten signatures and initials)*



**Balance Sheet**

| Table 3: Total Assets   | 2024-25         | 2023-24         | 2024-25        | 2023-24        | 2024-25        | 2023-24        | 2024-25        | 2023-24        | 2024-25        | 2023-24        |
|---|-----------------|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
|   | 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 | As on 31st Mar | As on 31st Mar |
| M1: Net Tangible Assets   | 5,798           | 5,542           | 5,541          | 5,803          | 5,561          | 5,561          | 5,803          | 5,803          | 5,803          | 5,803          |
| M2: Capital Work in Progress  | 892             | 725             | 896            | 817            | 1,083          | 1,083          | 817            | 817            | 817            | 817            |
| M3: Non-Current Assets  | 863             | 669             | 701            | 839            | 837            | 837            | 839            | 839            | 839            | 839            |
| M4: Regulatory Assets   | -               | -               | -              | -              | -              | -              | -              | -              | -              | -              |
| M5: Trade Receivables   | 1,239           | 922             | 1,171          | 1,200          | 1,200          | 1,200          | 1,200          | 1,200          | 1,200          | 1,200          |
| M5a: Trade Receivable Govt. Dept.   | 481             | 816             | 552            | 439            | 439            | 439            | 543            | 543            | 543            | 543            |
| M5b: Trade Receivable Other-than Govt. Dept.  | 758             | 105             | 619            | 761            | 761            | 761            | 331            | 331            | 331            | 331            |
| M6: Other Current Assets  | 993             | 840             | 1,029          | 904            | 904            | 904            | 1,129          | 1,129          | 1,129          | 1,129          |
| <b>Total Assets ( M = M1 + M2 + M3 + M4 + M5 + M6)</b>  | <b>9,784</b>    | <b>8,698</b>    | <b>9,338</b>   | <b>9,130</b>   | <b>9,585</b>   | <b>9,585</b>   | <b>9,130</b>   | <b>9,130</b>   | <b>9,130</b>   | <b>9,130</b>   |
| <b>Table 4: Total Equity and Liabilities</b>  |                 |                 |                |                |                |                |                |                |                |                |
| N1: Share Capital including Share Application Money   | 1,595           | 1,530           | 1,570          | 1,570          | 1,570          | 1,570          | 1,595          | 1,595          | 1,595          | 1,595          |
| N2: General Reserves including Revaluation Reserves   | -               | (4,996)         | (4,813)        | (5,601)        | (4,813)        | (4,813)        | (5,601)        | (5,601)        | (5,601)        | (5,601)        |
| N3: Accumulated Surplus/ (Deficit) as per Balance Sheet   | 1,323           | 1,420           | 1,426          | 1,874          | 1,426          | 1,426          | 1,874          | 1,874          | 1,874          | 1,874          |
| N4: Government Grants for Capital Assets  | 1,674           | 1,525           | 1,558          | 1,064          | 1,558          | 1,558          | 1,064          | 1,064          | 1,064          | 1,064          |
| N5: Consumer Contribution   | 1,581           | 1,416           | 1,505          | 1,355          | 1,464          | 1,464          | 1,355          | 1,355          | 1,355          | 1,355          |
| N6: Non-current Borrowings  | 44              | 2               | 1              | 44             | 11             | 11             | 44             | 44             | 44             | 44             |
| N6a: Non-current Borrowings - State Govt  | 1,537           | 1,414           | 1,504          | 1,312          | 1,453          | 1,453          | 1,312          | 1,312          | 1,312          | 1,312          |
| N6b: Non-current Borrowings - Banks & FIs   | 317             | 322             | 314            | 324            | 308            | 308            | 324            | 324            | 324            | 324            |
| N7: Other Non-Current Liabilities   | 204             | 430             | 420            | 618            | 540            | 540            | 618            | 618            | 618            | 618            |
| N8: Short Term Borrowings   | -               | -               | -              | -              | -              | -              | -              | -              | -              | -              |
| N9: Current Maturities and Interest Due on Long Term Borrowings                                   | 773             | 775             | 897            | 930            | 930            | 930            | 915            | 915            | 915            | 915            |
| N10: Payables for Purchase of Power and Fuel* (*in case of GEDCOs)                                | 7,106           | 6,277           | 6,460          | 6,595          | 6,595          | 6,595          | 6,586          | 6,586          | 6,586          | 6,586          |
| N11: Other Current Liabilities  | 9,784           | 8,698           | 9,338          | 9,130          | 9,579          | 9,579          | 9,130          | 9,130          | 9,130          | 9,130          |
| <b>Total Equity and Liabilities ( N = N1 + N2 + N3 + N4 + N5 + N6 + N7 + N8 + N9 + N10 + N11)</b> | <b>9,784</b>    | <b>8,698</b>    | <b>9,338</b>   | <b>9,130</b>   | <b>9,579</b>   | <b>9,579</b>   | <b>9,130</b>   | <b>9,130</b>   | <b>9,130</b>   | <b>9,130</b>   |

**Table 5: Technical Details**

| Table 5: Technical Details   | 2024-25         | 2023-24         | 2024-25        | 2023-24        | 2024-25        | 2023-24        | 2024-25        | 2023-24        | 2024-25        | 2023-24        |
|--|-----------------|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
|  | 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 | As on 31st Mar | As on 31st Mar |
| O1: Total Installed Capacity (MW) (Quarter Ended)                                  | -               | -               | -              | -              | -              | -              | -              | -              | -              | -              |
| O1a: Hydel   | -               | -               | -              | -              | -              | -              | -              | -              | -              | -              |
| O1b: Thermal   | -               | -               | -              | -              | -              | -              | -              | -              | -              | -              |
| O1c: Gas   | -               | -               | -              | -              | -              | -              | -              | -              | -              | -              |
| O1d: Others  | -               | -               | -              | -              | -              | -              | -              | -              | -              | -              |
| O2: Total Generation (MU) (Quarter Ended)  | -               | -               | -              | -              | -              | -              | -              | -              | -              | -              |
| O2a: Hydel   | -               | -               | -              | -              | -              | -              | -              | -              | -              | -              |
| O2b: Thermal   | -               | -               | -              | -              | -              | -              | -              | -              | -              | -              |
| O2c: Gas   | -               | -               | -              | -              | -              | -              | -              | -              | -              | -              |
| O2d: Others  | -               | -               | -              | -              | -              | -              | -              | -              | -              | -              |
| O3: Total Auxiliary Consumption (MU) (Quarter Ended)                               | -               | -               | -              | -              | -              | -              | -              | -              | -              | -              |
| O4: Gross Power Purchase (MU) (Quarter Ended)                                      | 4,900           | 4,593           | 4,617          | 4,088          | 3,936          | 3,936          | 4,088          | 4,088          | 4,088          | 4,088          |
| Gross Input Energy (MU) (O5 = O2 - O3 + O4)  | 4,900           | 4,593           | 4,617          | 4,088          | 3,936          | 3,936          | 4,088          | 4,088          | 4,088          | 4,088          |
| O6: Transmission Losses (MU) (Intrastate & Interstate)                             | 99              | 243             | 201            | 111            | 137            | 137            | 99             | 99             | 99             | 99             |
| <b>O7: Gross Energy sold (MU)</b>  | <b>3,749</b>    | <b>3,526</b>    | <b>3,855</b>   | <b>3,471</b>   | <b>3,441</b>   | <b>3,441</b>   | <b>3,471</b>   | <b>3,471</b>   | <b>3,471</b>   | <b>3,471</b>   |
| O7a: Energy Sold to own consumers  | 3,702           | 3,317           | 3,738          | 3,420          | 3,395          | 3,395          | 3,420          | 3,420          | 3,420          | 3,420          |
| O7b: Bulk Sale to Distribution Franchisee  | -               | -               | -              | -              | -              | -              | -              | -              | -              | -              |
| O7c: Interstate Sale/ Energy Traded  | 48              | 209             | 117            | 48             | 46             | 46             | 51             | 51             | 51             | 51             |
| O7d: Net UI Export   | -               | -               | -              | -              | -              | -              | -              | -              | -              | -              |
| Net Input Energy (MU) (O8 = O5 - O6 - O7c - O7d)                                   | 4,753           | 4,141           | 4,298          | 3,927          | 3,753          | 3,753          | 3,927          | 3,927          | 3,927          | 3,927          |
| Net Energy Sold (MU) (O9 = O7 - O7c - O7d)   | 3,702           | 3,317           | 3,738          | 3,420          | 3,395          | 3,395          | 3,420          | 3,420          | 3,420          | 3,420          |
| Revenue Billed including subsidy booked (O10 = A1 + A2 + A3 + B1)                  | 2,622           | 2,166           | 2,522          | 2,622          | 2,318          | 2,318          | 2,622          | 2,622          | 2,622          | 2,622          |
| O11: Opening Gross Trade Receivables (including any adjustments) (Rs crore)        | 1,503           | 1,438           | 1,906          | 2,182          | 2,155          | 2,155          | 2,182          | 2,182          | 2,182          | 2,182          |
| O12: Adjusted Gross Closing Trade Receivables (Rs crore)                           | 2,200           | 1,906           | 2,155          | 2,530          | 2,182          | 2,182          | 2,530          | 2,530          | 2,530          | 2,530          |
| Revenue Collected including subsidy received (O13 = A1 + A2 + A3 + B1 - O11 + O12) | 1,925           | 1,697           | 2,274          | 2,274          | 2,274          | 2,274          | 3,011          | 3,011          | 3,011          | 3,011          |
| Billing Efficiency (%) (O14 = O9/O8*100)   | 80.11           | 80.11           | 86.96          | 87.11          | 90.46          | 90.46          | 87.11          | 87.11          | 87.11          | 87.11          |
| Collection Efficiency (%) (O15 = O13/O10*100)                                      | 73.41           | 78.36           | 90.16          | 73.41          | 98.81          | 98.81          | 73.41          | 73.41          | 73.41          | 73.41          |
| AT&C Loss (%) (O16 = 100 - O14*O15/100)  | 47.83           | 37.22           | 21.60          | 10.62          | 10.62          | 10.62          | 42.83          | 42.83          | 42.83          | 42.83          |
| Cumulative (6M/9M/12M)   | -               | -               | -              | -              | -              | -              | -              | -              | -              | -              |
| 2023-24  | -               | -               | -              | -              | -              | -              | -              | -              | -              | -              |
| 2024-25  | -               | -               | -              | -              | -              | -              | -              | -              | -              | -              |

**A. K. KASHYAP & CO**  
**CHARTERED ACCOUNTANTS**  
 Rajpur Road  
 Dehradun  
 248001  
 U.P.  
 (MIPUL NAGPAL)  
 FCA PARTNER  
 M.No. 401/45

*(Handwritten signatures and initials)*

| Table 6: Key Parameters  | Quarter 1 |         | Quarter 2 |         | Quarter 3 |         | Quarter 4 |         | Cumulative (6M/9M/12M) |         |
|--|-----------|---------|-----------|---------|-----------|---------|-----------|---------|------------------------|---------|
|  | 2024-25   | 2023-24 | 2024-25   | 2023-24 | 2024-25   | 2023-24 | 2024-25   | 2023-24 | 2024-25                | 2023-24 |
|  | #DIV/0!   | #DIV/0! | #DIV/0!   | #DIV/0! | #DIV/0!   | #DIV/0! | #DIV/0!   | #DIV/0! | #DIV/0!                | #DIV/0! |
| ACS (Rs./kWh) (P1 = F*10/O5)   | 3.79      | 4.32    | 5.23      | 6.03    | 6.03      | 8.54    | 3.79      | 8.54    | 3.79                   | 8.54    |
| ARR on Subsidy Booked Basis (Rs./kWh) (P2 = D*10/O5)   | 5.44      | 4.95    | 5.63      | 5.98    | 5.98      | 6.65    | 5.44      | 6.65    | 5.44                   | 6.65    |
| Gap on Subsidy Booked Basis (Rs./kWh) (P3 = P1 - P2)   | -1.66     | -0.64   | -0.40     | 0.04    | 0.04      | 1.89    | -1.66     | 1.89    | -1.66                  | 1.89    |
| ARR on Subsidy Received Basis (Rs./kWh) (P4 = F*10/O5)   | 5.44      | 4.95    | 5.63      | 5.98    | 5.98      | 6.65    | 5.44      | 6.65    | 5.44                   | 6.65    |
| Gap on Subsidy Received Basis (Rs./kWh) (P5 = P1 - P4)   | -1.66     | -0.64   | -0.40     | 0.04    | 0.04      | 1.89    | -1.66     | 1.89    | -1.66                  | 1.89    |
| ARR on Subsidy Received excluding Regulatory Income and UDAY Grant (Rs./kWh) (P6 = (F-B-C1)*10/O5) | 5.44      | 4.95    | 5.63      | 5.98    | 5.98      | 6.65    | 5.44      | 6.65    | 5.44                   | 6.65    |
| Gap on Subsidy Received excluding Regulatory Income and UDAY Grant (Rs./kWh) (P7 = P1 - P6)        | -1.66     | -0.64   | -0.40     | 0.04    | 0.04      | 1.89    | -1.66     | 1.89    | -1.66                  | 1.89    |
| Receivables (Days) (P8 = 365*M5/A)   | 43        | 32      | 81        | 125     | 125       | 75      | 43        | 75      | 43                     | 75      |
| Total Borrowings: (P10 = N6 + N8 + N9)   | 1,785     | 1,846   | 1,925     | 2,004   | 2,004     | 1,973   | 1,785     | 1,973   | 1,785                  | 1,973   |

| Table 7: Consumer Categorywise Details of Sale (MU)  | Quarter 1 |         | Quarter 2 |         | Quarter 3 |         | Quarter 4 |         | Cumulative (6M/9M/12M) |         |
|--|-----------|---------|-----------|---------|-----------|---------|-----------|---------|------------------------|---------|
|  | 2024-25   | 2023-24 | 2024-25   | 2023-24 | 2024-25   | 2023-24 | 2024-25   | 2023-24 | 2024-25                | 2023-24 |
|  | #DIV/0!   | #DIV/0! | #DIV/0!   | #DIV/0! | #DIV/0!   | #DIV/0! | #DIV/0!   | #DIV/0! | #DIV/0!                | #DIV/0! |
| Q1: Domestic   | 1,043     | 823     | 1,160     | 868     | 868       | 880     | 1,043     | 880     | 1,043                  | 880     |
| Q2: Commercial                                       | 509       | 433     | 524       | 453     | 453       | 464     | 509       | 464     | 509                    | 464     |
| Q3: Agricultural                                     | 76        | 72      | 58        | 117     | 117       | 34      | 76        | 34      | 76                     | 34      |
| Q4: Industrial                                       | 1,809     | 1,749   | 1,746     | 1,711   | 1,711     | 1,745   | 1,809     | 1,745   | 1,809                  | 1,745   |
| Q5: Govt. Dept. (ULB/MLB/PWW/Public Lighting)        | 197       | 182     | 185       | 184     | 184       | 207     | 197       | 207     | 197                    | 207     |
| Q6: Others   | 116       | 267     | 183       | 106     | 106       | 141     | 116       | 141     | 116                    | 141     |
| Railways   | 23        | 18      | 17        | 15      | 15        | 30      | 23        | 30      | 23                     | 30      |
| Bulk Supply  | -         | -       | -         | -       | -         | -       | -         | -       | -                      | -       |
| Miscellaneous  | 45        | 40      | 49        | 45      | 45        | 60      | 45        | 60      | 45                     | 60      |
| Distribution Franchisee                              | -         | -       | -         | -       | -         | -       | -         | -       | -                      | -       |
| Interstate/Trading/Ui                                | 48        | 209     | 117       | 46      | 46        | 51      | 48        | 51      | 48                     | 51      |
| Gross Energy Sold (Q7 = Q1 + Q2 + Q3 + Q4 + Q5 + Q6) | 3,749     | 3,526   | 3,855     | 3,441   | 3,441     | 3,471   | 3,749     | 3,471   | 3,749                  | 3,471   |

For  
A. K. KASHYAP & CO.  
CHARTERED ACCOUNTANTS



(VIPUL NAGPAL)  
FCA PARTNER  
M No. : 401185  
Firm Reg. No. : 000101C

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

|   | Quarter 1                        |              |         |                  | Quarter 2 |                                  |         |                  |   |
|---|----------------------------------|--------------|---------|------------------|-----------|----------------------------------|---------|------------------|---|
|   | 2024-25                          | 2023-24      | 2024-25 | 2023-24          | 2024-25   | 2023-24                          | 2024-25 | 2023-24          |   |
| R1: Domestic  | Revenue Booked excluding subsidy | 602          | 422     | Subsidy received | -         | Revenue Booked excluding subsidy | 640     | Subsidy received | - |
| R2: Commercial  | 416                              | 328          | -       | -                | -         | 396                              | -       | -                | - |
| R3: Agricultural  | 22                               | 19           | -       | -                | -         | 15                               | -       | -                | - |
| R4: Industrial  | 1,375                            | 1,222        | -       | -                | -         | 1,279                            | -       | -                | - |
| R5: Govt. Dept. (ULB/RLB/PWM/Public Lighting)               | 156                              | 135          | -       | -                | -         | 145                              | -       | -                | - |
| R6: Others  | 69                               | 137          | -       | -                | -         | 102                              | -       | -                | - |
| Railways  | 18                               | 12           | -       | -                | -         | 12                               | -       | -                | - |
| Bulk Supply   | -                                | -            | -       | -                | -         | -                                | -       | -                | - |
| Miscellaneous   | 33                               | 28           | -       | -                | -         | 35                               | -       | -                | - |
| Distribution Franchisee                                     | -                                | -            | -       | -                | -         | -                                | -       | -                | - |
| Interstate/ Trading/ UI                                     | 18                               | 97           | -       | -                | -         | 54                               | -       | -                | - |
| <b>Gross Energy Sold (R7 = R1 + R2 + R3 + R4 + R5 + R6)</b> | <b>2,640</b>                     | <b>2,263</b> | -       | -                | -         | <b>2,576</b>                     | -       | -                | - |

Table 9: Power Purchase Details

|   | Quarter 1      |                | Quarter 2      |                | Quarter 3      |                | Quarter 4      |                | Cumulative (6M/9M/12M) |                |
|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------------|----------------|
|   | 2024-25 in MUS | 2023-24 in MUS | 2024-25 in MUS | 2023-24 in MUS | 2024-25 in MUS | 2023-24 in MUS | 2024-25 in MUS | 2023-24 in MUS | 2024-25 in MUS         | 2023-24 in MUS |
| Power Purchase through Long term PPA      | 3,926          | 3,973          | 4,152          | 4,152          | 2,762          | 2,567          | 3,926          | 13,453         | -                      | -              |
| Own Generation for GEDCOs                 | 973            | 620            | 465            | 465            | 1,174          | 1,521          | 973            | 3,780          | -                      | -              |
| Power Purchase (Short term & Medium Term) | 4,900          | 4,593          | 4,617          | 4,617          | 3,936          | 4,088          | 4,900          | 17,233         | -                      | -              |
| <b>Total Power Purchase</b>               |                |                |                |                |                |                |                |                |                        |                |

by *[Signature]* A.K.

*[Signature]*

For  
A. K. KASHYAP & CO  
CHARTERED ACCOUNTANTS



(VIPUL NAGPAL)  
FCA PARTNER  
M.No.: 401185  
Firm Reg. No.: 000101C

| Quarter 3                        |                |                  |                                  | Quarter 4        |                                  |                |                  | Cumulative (6M/9M/12M)           |                  |                                  |                |
|----------------------------------|----------------|------------------|----------------------------------|------------------|----------------------------------|----------------|------------------|----------------------------------|------------------|----------------------------------|----------------|
| 2024-25                          |                | 2023-24          |                                  | 2024-25          |                                  | 2023-24        |                  | 2024-25                          |                  | 2023-24                          |                |
| Revenue Booked excluding subsidy | Subsidy Booked | Subsidy received | Revenue Booked excluding subsidy | Subsidy received | Revenue Booked excluding subsidy | Subsidy Booked | Subsidy received | Revenue Booked excluding subsidy | Subsidy received | Revenue Booked excluding subsidy | Subsidy Booked |
| -                                | -              | -                | 491                              | -                | 492                              | -              | -                | 602                              | -                | 2,044                            | -              |
| -                                | -              | -                | 357                              | -                | 366                              | -              | -                | 416                              | -                | 1,447                            | -              |
| -                                | -              | -                | 32                               | -                | 8                                | -              | -                | 22                               | -                | 73                               | -              |
| -                                | -              | -                | 1,258                            | -                | 1,357                            | -              | -                | 1,375                            | -                | 5,116                            | -              |
| -                                | -              | -                | 138                              | -                | 162                              | -              | -                | 156                              | -                | 580                              | -              |
| -                                | -              | -                | 65                               | -                | 80                               | -              | -                | 69                               | -                | 383                              | -              |
| -                                | -              | -                | 11                               | -                | 12                               | -              | -                | 18                               | -                | 47                               | -              |
| -                                | -              | -                | 31                               | -                | 38                               | -              | -                | 33                               | -                | 133                              | -              |
| -                                | -              | -                | 22                               | -                | 29                               | -              | -                | 18                               | -                | 203                              | -              |
| -                                | -              | -                | 2,340                            | -                | 2,463                            | -              | -                | 2,640                            | -                | 9,643                            | -              |

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