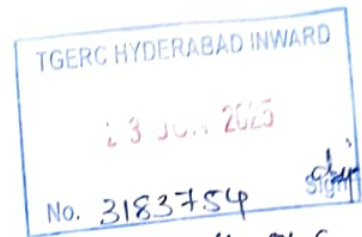


O.P. NO. 43/2025



Filing of True-up petition for the FY: 2023-24

TELANGANA POWER GENERATION CORPORATION LIMITED

(A Govt. of Telangana Undertaking)

S.R. NO. 64/2025



True – up for FY 2023-24

Volume- 1 of 3

June, 2025

TGGENCO

O.P. NO. 43/2025

SER. NO. 64/2025

TELANGANA POWER GENERATION CORPORATION LIMITED

(A Govt. of Telangana Undertaking)

True-up for the FY: 2023-24

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Filing of True-up Petition for FY 2023-24 under Multi Year Tariff Framework

(Form I)

BEFORE THE HONOURABLE

TELANGANA ELECTRICITY REGULATORY COMMISSION

Vidyut Niyantran Bhavan, G.T.S. Colony, Kalyan Nagar, Hyderabad 500 045

IN THE MATTER OF:

Filing of True-up Petition of FY 2023-24 for Generation Business for the existing thermal & hydel stations of TGGENCO under MYT tariff framework under section 62/64 and 86 (1)(a) of the Electricity Act, 2003 read with Telangana Electricity Regulatory Commission (Terms and Conditions of Generation Tariff) Regulations, 2019 and Telangana Electricity Regulatory Commission (Multi Year Tariff) Regulation No. 2 of 2023.

AND IN THE MATTER OF:

Telangana Power Generation Corporation Limited,

Vidyut Soudha, Hyderabad – 500082.

... Applicant/Petitioner

AND

1. Southern Power Distribution Company of Telangana Ltd. (TGSPDCL), #6-1-50, Corporate office, Mint Compound, Hyderabad – 500 063.
2. Northern Power Distribution Company of Telangana Ltd. (TGNPDCL), H.No.2-5-31/2, Corporate Office, Vidyut Bhavan, Nakkalagutta, Hanmakonda, Warangal – 506001.
3. ESCOMs of Karnataka state
Bangalore Electricity Supply Company Limited (BESCOM),
KR Circle, Bangalore - 560001;
Mangalore Electricity Supply Company Limited (MESCOM),
Paradigm Plaza, AB Shetty circle, Mangalore - 575004;
Chamundeshwari Electricity Supply Corporation Limited (CESC),
Hinkal, Mysore - 570017;
Hubli Electricity Supply Company Limited (HESCOM),
Navanagar, Hubli - 580025;
Gulbarga Electricity Supply Company Limited (GESCOM),
Kalaburagi -585102.

..... Respondents

True-up Petition of FY 2023-24 for Generation Business for the existing thermal & hydel stations of TGGENCO under MYT tariff frame work under section 62/64 and 86 (1)(a) of the Electricity Act, 2003 read with Telangana Electricity Regulatory Commission (Terms and Conditions of Generation Tariff) Regulations, 2019 and Telangana Electricity Regulatory Commission (Multi Year Tariff) Regulation No. 2 of 2023.

1. Telangana Power Generation Corporation Limited (hereinafter referred to as "TGGENCO" or as the "Applicant") was established as a company registered under the Companies Act 2013, on 19th May 2014 upon coming into force of the Andhra Pradesh Reorganization Act, 2014 with effect from 2nd June 2014.
2. Hon'ble Commission vide notification dated 30.12.2023 has issued TGERC Regulation No. 2 of 2023 viz., Telangana Electricity Regulatory Commission (Multi Year Tariff) Regulation, 2023 (hereinafter referred to as "TGERC Regulation No. 2 of 2023").
3. As per Clause No. 6.2 (d) of TGERC Regulation No. 2 of 2023 the Annual tariff Petition shall comprise of the following:
 - i. True-up of preceding year for Generation business (FY: 2023-24);
 - ii. True-up of preceding year for integrated mine (FY: 2023-24);
 - iii. Proposal of Revised Tariff for ensuing year of the Control Period for generation business (FY: 2025-26);
 - iv. Proposal of Revised Input Price of coal supplied from integrated mine for the ensuing year of the Control Period (FY: 2025-26).
4. In this regard, proposal of revised tariff for FY 2025-26 submitted to the Hon'ble TGERC on Dt.24.02.2025. Further, Interlocutory Application for Extension of Time for filing the True-up petition of FY 2023-24 submitted to the Hon'ble TGERC.
5. Hon'ble TGERC after conducting hearings has issued Order dated. 29.04.2025 on Revised ARR for FY 2025-26 for TGGENCO and Order dated 02.05.2025 on I.A. No. 27 of 2025 in O.P.No. 19 of 2024 and directed TGGENCO to submit True-up of FY 2023-24 for Generation Business as per

clause 3.13.1 of Regulation 1 of 2019 and clause 6.2(d) of Regulation 2 of 2023 within 2 months from the date of the order.

6. In accordance with the directions of Hon'ble TGERC the True-up petition of FY 2023-24 for Generation Business of existing Thermal &Hydel Stations TGGENCO is herewith submitted.

7. True up of FY 2023-24 for Generation business is detailed below:

7.1 The Hon'ble TGERC has issued Telangana Electricity Regulatory Commission (Multi Year Tariff) regulation, 2023 (Regulation 2 of 2023) for determination of tariff in the control period of 2024-29 and provided clause 1.5 in the aforementioned regulation clearly mentioning that determination of Aggregate Revenue Requirement (ARR) and tariff for previous periods shall be governed by the provisions of regulations and guidelines in force during that relevant period. Accordingly, the True-up for FY 2023-24 is prepared in accordance with the TGERC (Terms and Conditions of Generation Tariff) Regulation No.1 of 2019 which is applicable for the 4th Control Period (FY 2019-20 to FY 2023-24).

7.1.1 The entire energy availability (100%) of Thermal and Hydel Stations has been allocated to the TGDISCOMs except Priyadarshini Jurala HES (6x39MW).

7.1.2 In respect of Priyadarshini Jurala HES the PPA has been entered between the erstwhile APDISCOMs and ESCOMs of Karnataka and erstwhile APGENCO separately. The energy generated and the fixed charges shall be shared in the ratio of 50:50 among TGDISCOMs and ESCOMs of Karnataka.

7.1.3 The status of Power Purchase Agreements entered is enclosed as **Annexure-I.**

7.2 Capital Cost

7.2.1 The opening Gross Fixed Assets (GFA) as on 1.04.2022 is considered as approved by Hon'ble Commission at table. No. 5.2 of Mid-term Review (MTR) Order dated 23.03.2023. The opening GFA for FY 2023-

24 is considered by addition of approved additional capitalization for FY 2022-23 at Table No. 4-2 of True-up and MYT Order dated.28.10.2024 of Hon'ble TGERC. The additional capitalization for FY 2023-24 is claimed as per the audited annual accounts for FY 2023-24. The GFA and additional capitalization for FY 2022-23 to FY 2023-24 is tabulated below.

Table 7-1: Gross Fixed Assets and additions**(Rs. In Crore)**

S.No.	Station	GFA as on 1.04.2022	Additions for FY 2022- 23 Approved in MYT Order dt. 28.10.2024	GFA as on 1.04.2023	Additions FY 2023-24 (Actual)
1	KTPS-V	2,269.87	-	2,269.87	0.17
2	KTPS-VI	2,473.36	(0.13)	2,473.23	-
3	KTPS-VII	5,022.07	72.33	5,094.40	14.73
4	RTS-B	127.04	-	127.04	0.04
5	KTPP-I	2,548.83	-	2,548.83	0.14
6	KTPP-II	3,767.77	(6.50)	3,761.27	8.19
7	BTPS	6,946.29	312.83	7,259.12	186.16
8	Nagarjuna Sagar Complex	1,920.80	-	1,920.80	2.66
9	Srisailem LB	3,375.71	-	3,375.71	8.50
10	Small Hydel	121.79	0.10	121.89	0.05
11	Mini Hydel	31.23	-	31.23	0.04
12	Pochampad- II	29.74	-	29.74	-
13	Priyadarshini Jurala	690.68	-	690.68	1.82
14	Lower Jurala	1,627.47	4.11	1,631.58	4.23
15	Pulichintala	440.68	0.04	440.72	0.04
	Total	31,393.33	382.78	31,776.11	226.77

7.2.2 The additions for FY 2023-24 claimed as per the Annual accounts. Against the claimed additions of Rs.226.77Cr, the additional capitalization claimed for KTPS-VII Stage and BTPS is of Rs.14.73Cr and Rs.186.16 Cr. respectively and are under original project scope.

7.2.3 The details of approved additional capital cost in Multi Year Tariff Order dt 22.03.2022 under Capital Investment Plan (CIP), Mid-term Review (MTR) Order dt: 23.03.2023 and TGGENCO claimed additional capitalisation details are as below.

KTPS-VII:

The Hon'ble Commission at Table No. 51 of MYT Order dt. 22.03.2022 approved additional capitalisation for 4th Control Period as detailed below.

Table 7-2: KTPS-VII Stage Additional Capitalization (Rs. in Crs.)

Details	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Total
Approved vide CIP dt 22.03.2022	249.43	403.67	276.01	193.78	194.08	1316.97
Approved in MTR order dt. 23.03.2023	174.27	191.80	53.13			419.2
True-up and MYT order dt. 28.10.2024				72.33		72.33
Claimed as per Annual Accounts					14.73	14.73

The additional capital cost incurred for the 4th Control period is of Rs. 506.26Crs. against Rs. 1316.97 Cr. approved in Capital Investment Plan and MYT order dated 22.03.2022 for 4th Control Period. In this regard it is to submit that some of the works such as Quarters, FGD etc. are spill over to the 5th Control period.

BTPS:

The Hon'ble Commission at Table 4.6 of MTR Order dt. 23.03.2023 approved Capital Cost of BTPS for Rs. 8817.97Crs (excluding FGD capital Cost).

Table 7-3: BTPS Capitalisation details for 4th Control Period (FY 2019-24) (Rs. in Crs)

Details	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Total
Approved in MTR	4871.17	2075.12	1079.28	792.41	8817.97
Approved in MTR order dt. 23.03.2023	4871.17	2075.12			6963.29
True-up and MYT order dt. 28.10.2024			312.83		312.83
Claimed as per Annual Accounts				186.16	186.16

The additional capital cost claimed for the 4th Control period is of Rs. 7445.28 Crs. against Rs. 8817.97 Cr. approved in Mid-Term Review Petition for 4th Control Period. In this regard it is to submit that some of the works such as Quarters etc. are spill over to the 5th Control period (FY: 2024-25 to FY: 2028-29).

KTPP-II:

The Hon'ble Commission at Table No. 51 of MYT Order dt. 22.03.2022 approved additional capitalisation of KTPP-II for FY 2023-24 for Rs 29.59 Cr. Now for FY 2023-24 TGGENCO is claiming Rs. 8.19 Cr. at actual as per annual accounts.

LJHES:

The Hon'ble Commission at Table No. 51 of MYT Order dt. 22.03.2022 approved additional capitalisation of LJHES for FY 2023-24 for Rs 16.14 Cr. Now for FY 2023-24 TGGENCO is claiming Rs. 4.23 Cr. at actual as per the annual accounts.

The additional capitalisation for the remaining stations is claimed as per the annual accounts.

- 8 In accordance with Clause No. 15 of TGERC Regulation No. 1 of 2019, the Annual Fixed Charges comprise the following elements:

- a. Depreciation;
- b. interest and finance charges on loan;
- c. Interest on Working Capital;
- d. Operation & Maintenance Expenses;
- e. Return on Equity;

Minus

- f. Non-Tariff Income;

a. Depreciation

- i. Depreciation is computed in accordance with Clause No. 10 of TGERC Regulation No. 1 of 2019.
- ii. The capital cost admitted by the Commission along with admitted additional capitalization is considered as value base for calculation of depreciation.
- iii. Depreciation for the stations up to 12 years from COD is calculated annually based on Straight Line Method and at rates specified in CERC (Terms and conditions of Tariff) Regulations, 2019.
- iv. For the Stations after twelve (12) Years from the effective COD, the remaining depreciable value is spread over to the balance Useful life.
- v. In respect of RTS-B and KTPS-V Stage, the useful life is considered up to 03.06.2024 and 31.03.2029 respectively as per the consent issued by Hon'ble Commission vide order dated 22.10.2024.
- vi. The Depreciation approved at Table No. 5.4 of MTR Order dated 23.03.2023 and Depreciation claimed by TGGENCO for FY 2023-24 is tabulated below.

Table 8-1: Variation in Depreciation**(Rs. In Cr.)**

Sl.No.	Station	Approved in MTR Order, Dt.23.03.2023	Claimed by TGGENCO	Variation
		(a)	(b)	c=(b)-(a)
1	KTPS-V	19.15	28.14	8.99
2	KTPS-VI	130.58	124.92	-5.66
3	KTPS-VII	232.68	258.69	26.01
4	RTS-B	10.11	19.44	9.33
5	KTPP-I	74.16	17.49	-56.67
6	KTPP-II	180.11	194.41	14.30
7	BTPS	300.23	371.85	71.62
8	Nagarjuna Complex HES	87.97	93.51	5.54
9	Srisailem LB HES	86.43	58.14	-28.29
10	Small Hydel	3.95	1.03	-2.92
11	Mini Hydel (Peddapally HES)	0.90	0.34	-0.56
12	Pochampad- II HES	0	0.58	0.58
13	Priyadarshini Jurala HES	13.72	13.44	-0.28
14	Lower Jurala HES	79.59	72.50	-7.09
15	Pulichintala HES	10.89	9.54	-1.35
	Total	1230.47	1264.02	33.55

- vii. The variation in depreciation is mostly on account of KTPS-VII Stage and BTPS as depreciation approved in Mid-term Review Order dated. 23.03.2023 are lesser when compared with actual.

b. Interest and Finance Charges on loan

- i. The Debt-Equity ratio is considered as 70:30 of the GFA in accordance with Clause No.9 of TGERC Regulation No. 1 of 2019 and as per Para No. 4.8.3 of MTR Order dt. 23.03.2023.
- ii. The station-wise opening loan balance has been calculated by considering the 70% of GFA and subtracting the accumulated depreciation. The depreciation has been considered as normative loan repayment.
- iii. The station-wise weighted average interest rate of the actual loan portfolio has been considered as the rate of interest on loan as per the clause No. 12.5 of 1 of 2019 TGERC Regulation. Further where there is no actual loan for a particular year but normative loan is still outstanding, the last available weighted average rate of interest has been considered.
- iv. The interest on loan has been calculated on the normative loan balance for the year by applying the weighted average rate of interest.
- v. The interest and finance charges approved by the Hon'ble Commission in MTR dt.23.03.2023 and claimed by TGGENCO for FY 2023-24 is tabulated below.

Table 8-2: Variation in Interest and Finance Charges on Loan

(Rs. In Crore)

Sl.No.	Station	Approved in MTR Order, Dt.23.03.2023	Claimed by TGGENCO	Variation
		(a)	(b)	c=(b)-(a)
1	KTPS-V	8.39	0.00	-8.39
2	KTPS-VI	0	0.00	0.00
3	KTPS-VII	263.85	240.87	-22.98
4	RTS-B	0	0.00	0.00

5	KTPP-I	0	0.00	0.00
6	KTPP-II	120.73	129.47	8.74
7	BTPS	420.94	419.41	-1.53
8	Nagarjuna Complex HES	10.17	13.08	2.91
9	Srisailem LB HES	47.51	46.46	-1.05
10	Small Hydel	0.37	0.00	-0.37
11	Mini Hydel (Peddapally HES)	0	0.10	0.10
12	Pochampad- II HES	0.93	0.95	0.02
13	Priyadarshini Jurala HES	16.86	16.74	-0.12
14	Lower Jurala HES	54.07	56.56	2.49
15	Pulichintala HES	21.67	24.02	2.35
	Total	965.49	947.66	-17.83

- vi. The variation in interest and finance charges approved in MTR and True-up for FY 2023-24 is due to the variation in Additional Capitalization and Actual weighted average rate of Interest on loan

c. Interest on Working Capital (IoWC):

- The Working Capital Base for each generating station is calculated in accordance with Clause No. 13 of the TGERC Regulation No. 1 of 2019. The Cost of fuel (Coal and Oil) for thermal stations is calculated considering the actual Energy sent out and net variable charges billed for FY 2023-24 and the same is considered for the energy charges component of receivables for FY 2023-24.
- The rate of IoWC has been considered as 10.08% (Considering the weighted average of SBI MCLR for FY 2023-24 of 8.58% plus 150 basis points).
- The interest on working capital approved by the Hon'ble Commission in MTR Order dated 23.03.2023 and Claimed by TGGENCO for FY 2023-24 is tabulated below.

Table 8-3: Variation in Interest on Working Capital (IoWC) (Rs. In Crore)

Sl.No.	Station	Approved in MTR Order, Dt.23.03.2023	Claimed by TGGENCO	Variation
		(a)	(b)	c=(b)-(a)
1	KTPS-V	30.55	46.22	15.67
2	KTPS-VI	33.09	45.65	12.56
3	KTPS-VII	64.55	89.10	24.55
4	RTS-B	6.79	8.19	1.40
5	KTPP-I	33.46	41.40	7.94
6	KTPP-II	42.74	55.77	13.03
7	BTPS	66.11	99.81	33.70
8	Nagarjuna Complex HES	7.28	11.55	4.27
9	Srisailem LB HES	8.66	12.94	4.28
10	Small Hydel	1.66	2.19	0.53
11	Mini Hydel (Peddapally HES)	0.29	0.39	0.10
12	Pochampad- II HES	0.29	0.40	0.11
13	Priyadarshini Jurala HES	2.19	3.34	1.15
14	Lower Jurala HES	4.72	6.05	1.33
15	Pulichintala HES	2.09	2.94	0.85
	Total	304.47	425.94	121.47

- iv. The reason for variation in Interest on working capital is due to the variation in interest rate i.e., considering weighted average bank rate prevailing during FY 2023-24 plus 150 basis points (SBI MCLR – 8.58% + 150 basis points) @10.08% as per clause No. 13.3 of TGERC Regulation 1 of 2019. Further the variation in O&M expenses, RoE etc., are the main reasons for increase in Interest on working capital.

d. Operation & Maintenance Expenses (O&M)

- i. The O&M expenses comprises of (i) Employee cost, (ii) Repair & Maintenance expenses and (iii) Administrative & General expenses.

- ii. It is to submit that, clause No. 3.13.2 of TGERC Regulation 1 of 2019 specifies that the end of control period review shall be a comparison of actual operational and financial performance vis-à-vis the approved forecast.
- iii. Accordingly, the actual O&M expenses have been claimed based on the annual accounts of FY 2023-24.

Table No: 8-4 O&M Expenses for FY: 2023-24 (Actual)

(Rs. in Cr.)

Station Name	Employee Cost	R&M	A&G	O&M
KTPS V	229.23	14.82	28.24	272.29
KTPS VI	229.23	14.82	28.24	272.29
KTPS VII	466.54	56.80	24.91	548.25
RTS	85.03	6.76	8.47	100.26
KTPP I	182.32	10.82	22.44	215.58
KTPP II	218.78	12.99	26.92	258.69
BTPS	360.23	16.43	62.79	439.46
NSHES	162.84	11.36	10.59	184.80
SLBHES	151.86	13.88	13.71	179.44
Small Hydel	46.67	1.34	1.67	49.68
Mini Hydel (Peddapally HES)	7.91	0.23	0.28	8.42
Pochampad- II	7.78	0.22	0.27	8.27
PJHES	46.48	2.21	2.49	51.19
LJHES	46.93	2.23	2.50	51.66
PCHES	40.88	0.93	3.74	45.55
Total	2,282.72	165.85	237.27	2,685.83

- i. The O&M expenses approved in MTR Order dated 23.03.2023 and Claimed by TGGENCO as per Annual Accounts for FY 2023-24 is tabulated below.

Table 8-5: O&M expenses**(Rs. in Crore)**

Sl.No.	Station	Approved in MTR Order, Dt.23.03.2023	Claimed by TGGENCO	Variation
		(a)	(b)	c=(b)-(a)
1	KTPS-V	196.55	272.29	75.74
2	KTPS-VI	194.85	272.29	77.44
3	KTPS-VII	484.98	548.25	63.27
4	RTS-B	93.76	100.26	6.50
5	KTPP-I	168.64	215.58	46.94
6	KTPP-II	189.93	258.69	68.76
7	BTPS	169.55	439.46	269.91
8	Nagarjuna Sagar Complex	106.02	184.80	78.78
9	Srisaillam LB HES	91.59	179.44	87.85
10	Small Hydel	39.31	49.68	10.37
11	Mini Hydel	6.64	8.42	1.78
12	Pochampad- II HES	6.53	8.27	1.74
13	Priyadarshini Jurala HES	29.55	51.19	21.64
14	Lower Jurala HES	31.79	51.66	19.87
15	Pulichintala HES	31.25	45.55	14.30
	Total	1840.94	2,685.83	844.89

The reasons for variation of the actual O&M expenses and the approved O&M Expenses are as below:

BTPS- O&M Expenses:

(After COD of last unit of the Station- approved lesser in previous years)

- Unit-IV (Last Unit) of BTPS was commissioned on Dt.09.01.2022 (i.e. FY: 2021-22). Hence, all the four units of the station are operationalized from FY: 2022-23.
- In the absence of base expenditure of a full year for projections, Hon'ble Commission has provisionally approved O&M Expenses of Rs. 159.96 Cr. in Mid-Term Review Order. However, actual O&M

expenses incurred is Rs.392.56 Cr. It is justifiable due to below mentioned reason.

- iii. As per the Clause No. 35 (1(I)) CERC Regulations, 2019, Normative O&M expenses of Thermal Generation stations of 250MW series for the FY 2023-24 is of Rs.37.84 Lakhs/ MW. If same were considered for BTPS the Normative O&M expenses would have been Rs.408.672 Crs. Whereas, BTPS O&M expenses claimed is of Rs. 439.46 Crs at actual as per Annual Accounts.

I. Employee Expenses:

The details of Employee expenses approved in MTR and Claimed by TGGENCO for FY 2023-24 is tabulated below.

Table: 8-6: Employee Expenses

(Rs. in Cr.)

Sl.No.	Station	Approved in MTR Order Dt. 23.03.2023	Claimed by TGGENCO	Variation
		(a)	(b)	c=(b)-(a)
1	KTPS-V	148.66	229.23	80.57
2	KTPS-VI	148.66	229.23	80.57
3	KTPS-VII	396.07	466.54	70.47
4	RTS-B	78.57	85.03	6.46
5	KTPP-I	136.03	182.32	46.29
6	KTPP-II	154.09	218.78	64.69
7	BTPS	151.38	360.23	208.85
8	Nagarjuna Complex	89.37	162.84	73.47
9	Srisailem LB	75.57	151.86	76.29
10	Small Hydel	36.79	46.67	9.88
11	Mini Hydel	6.24	7.91	1.67
12	Pochampad- II	6.13	7.78	1.65
13	Priyadarshini Jurala	26.73	46.48	19.75
14	Lower Jurala	27.42	46.93	19.51
15	Pulichintala	30.16	40.88	10.72
	Total	1,511.87	2,282.72	770.85

The variation in Employee Expenses is mainly due to the impact of PRC-2022. PRC was implemented to the TGGENCO Employees during

FY 2022-23. While determining employee expenses for FY 2023-24 in Mid-term review order dated. 23.03.2023, PRC-2022 impact was not considered by Hon'ble commission. Further, Clause No. 19.14 of TGERC Regulation No. 1 of 2019 also provides that any increase in employee expenses on account of pay revision etc., will be considered separately by the Hon'ble Commission. The same is claimed in the current True-Up filings.

Further, in respect of BTPS the commission has considered the actual employees expenses of FY 2020 – 21 & FY 2021 – 22, during the period the station was not fully operational to its full capacity.

Further station-wise impact of PRC- 2022 impact of FY 2023-24 is tabulated below.

Table: 8-9 PRC Impact for FY 2023-24 (Rs. in Cr.)

S.No.	Station	Amount
1	KTPS-V	32.75
2	KTPS-VI	32.75
3	KTPS-VII	71.1
4	RTS-B	13.52
5	KTPP-I	22.77
6	KTPP-II	27.32
7	BTPS	40.97
8	Nagarjuna Complex	13.39
9	Srisailem LB	10.94
10	Small Hydel	6.86
11	Mini Hydel	1.16
12	Pochampad- II	1.14
13	Priyadarshini Jurala	4.04
14	Lower Jurala	4.04
15	Pulichintala	4.65
	Total	287.40

II. R&M Expenses:

The details of Repairs and maintenance Expenses (R&M) Expenses approved and Claimed by TGGENCO is tabulated below.

Table: 8-7: R&M Expenses

(Rs. in Cr.)

Sl.No.	Station	Approved in MTR Order Dt. 23.03.2023	Claimed by TGGENCO	Variation
		(a)	(b)	c=(b)-(a)
1	KTPS-V	37.80	28.24	-9.56
2	KTPS-VI	36.08	28.24	-7.84
3	KTPS-VII	31.84	24.91	-6.93
4	RTS-B	10.02	8.47	-1.55
5	KTPP-I	29.89	22.44	-7.45
6	KTPP-II	32.80	26.92	-5.88
7	BTPS	7.78	62.79	55.01
8	Nagarjuna Complex	9.91	10.59	0.68
9	Srisailem LB	9.52	13.71	4.19
10	Small Hydel	2.02	1.67	-0.35
11	Mini Hydel (Peddapally HES)	0.32	0.28	-0.04
12	Pochampad- II	0.31	0.27	-0.04
13	Priyadarshini Jurala	1.69	2.49	0.80
14	Lower Jurala	2.92	2.50	-0.42
15	Pulichintala	0.82	3.74	2.92
	Total	213.72	237.27	23.55

The variation in actual R&M expenses are due to Actual Repair & Maintenance expenses are more than approved in respect of BTPS. During FY 2021-22, all the units of BTPS are not Commissioned and actual Repair & Maintenance expenses are very less. After COD of the Station on 09.01.2022, the actual Repair & Maintenance shall be more.

III. A&G Expenses:

The details of Administrative & General Expenses approved and Claimed by TGGENCO is tabulated below.

Table: 8-8: A&G Expenses**(Rs. in Cr.)**

Sl.No.	Station	Approved in MTR Order Dt. 23.03.2023	Claimed by TGGENCO	Variation
		(a)	(b)	c=(b)-(a)
1	KTPS-V	12.07	14.82	2.75
2	KTPS-VI	12.07	14.82	2.75
3	KTPS-VII	61.97	56.80	-5.17
4	RTS-B	6.11	6.76	0.65
5	KTPP-I	4.42	10.82	6.40
6	KTPP-II	4.96	12.99	8.03
7	BTPS	12.1	16.43	4.33
8	Nagarjuna Complex	7.82	11.36	3.54
9	Srisailem LB	7.42	13.88	6.46
10	Small Hydel	0.9	1.34	0.44
11	Mini Hydel	0.15	0.23	0.08
12	Pochampad- II	0.15	0.22	0.07
13	Priyadarshini Jurala	1.43	2.21	0.78
14	Lower Jurala	1.78	2.23	0.45
15	Pulichintala	0.58	0.93	0.35
	Total	133.93	165.85	31.92

- i. The variation in actual A&G Expenses and Approved in MTR Order dt. 23.03.2023 is due to the increase in security guard charges due to implementation of Pay Revision by Government of Telangana and also due to increase in electricity charges towards colony consumption (earlier colony consumption was included in auxiliary consumption).

e. Return on Equity (RoE)

- i. The Debt-Equity ratio is considered as 70:30 as approved by the Hon'ble Commission at Para No. 4.8.3 of MTR Order dated 23.03.2023.
- ii. The rate of RoE as approved at Para No. 4.1.53 of True-up and MYT order dated 28.10.2024 has been considered @20.713% for thermal stations and run-of river stations and 22.049% for hydel stations with

pondage by grossing up the base rate of 15.5% and 16.5% with the applicable Corporate Tax rate of 22% with applicable Surcharge and CESS of 10% and 4% respectively.

- iii. The RoE approved in MTR Order dated 23.03.2023 and Claimed by TGGENCO for FY 2023-24 is tabulated below.

Table 8-10: Return on Equity**(Rs. in Cr.)**

Sl.N o.	Station	Approved in MTR Order Dt. 23.03.2023	Claimed by TGGENCO	Variation
		(a)	(b)	c=(b)-(a)
1	KTPS-V	127.89	141.05	13.16
2	KTPS-VI	139.36	153.68	14.32
3	KTPS-VII	299.35	317.02	17.67
4	RTS-B	7.16	7.90	0.74
5	KTPP-I	143.61	158.39	14.78
6	KTPP-II	215.68	233.98	18.30
7	BTPS	463.05	456.86	-6.19
8	Nagarjuna Complex HES	115.21	127.15	11.94
9	Srisailem LB HES	202.47	223.58	21.11
10	Small Hydel	7.81	8.06	0.25
11	Mini Hydel (Peddapally HES)	1.76	1.94	0.18
12	Pochampad- II HES	1.78	1.97	0.19
13	Priyadarshini Jurala HES	38.92	42.97	4.05
14	Lower Jurala HES	93.15	101.52	8.37
15	Pulichintala HES	26.97	29.15	2.18
	Total	1884.17	2005.22	121.05

- iv. The major reason for variation in the approved RoE and claimed RoE is on account of change in the rate of tax considered for grossing up of the applicable rate of RoE as per TGERC Regulation No. 1 of 2019. TGGENCO is following new tax regime as per section 115 BAA of the Income Tax Act 1961. Since FY 2020-21 Effective tax rate is 25.168%. The Hon'ble Commission at Para No. 4.1.53 of True-up order dated, 28.10.2024 has allowed effective tax rate of 25.17% to compute net return on equity.

f. Non-tariff Income

The actual Non-tariff Income for FY 2023-24 is tabulated below:

Table: 8-11: Non- Tariff Income (Rs. in Cr.)

Sl. No	Station Name	FY 2023-24
1	KTPS V	10.35
2	KTPS VI	10.35
3	KTPS VII	13.05
4	RTS	1.71
5	KTPP I	26.55
6	KTPP II	31.86
7	BTPS	6.57
8	NSHES	1.15
9	SLBHES	1.48
10	Small Hydel	0.12
11	Mini Hydel	0.02
12	Pochampad- II	0.02
13	PJHES	0.28
14	LJHES	0.28
15	PCHES	0.21
	Non-Tariff Income from sale of scrap realized from KTPS-O&M	66.95
	Total	170.95

9 Additional Pension liabilities & Water Charges

- i. The Clause No. 19.8 of TGERC Regulation No.1 of 2019, specifies that the principle of "pay as you go" will be followed for unfunded past liabilities of pension and gratuity. Accordingly, the Hon'ble Commission is requested to approve the variation of additional pension liabilities from the approved values in MTR Order dated 23.03.2023. The additional Pension liability claimed for FY 2023-24 is of Rs. 1306.78 Cr. against the approved of Rs.1168.08 Cr.
- ii The water charges at actual as per annual accounts claimed for FY: 2023-24 is of Rs. 17.97 Cr. against the approved of Rs.68.32 Cr.

10. It is to submit that, Hon'ble Commission at Para no 4.1.40 of True-up and MYT Order dated 28.10.2024 specified that the impact of PRC-2022 has not been considered due to complete details of station wise

PRC not submitted in the filings and will be considered the impact of PRC-2022 as part of truing up at the end of 4th control period subject to prudence check of the station wise actual PRC effect in employee cost for FY 2022-23. Accordingly the station wise impact of PRC-2022 tabulated below.

Table: 10-1 PRC*2022 Impact for FY 2022-23 (Rs. in Cr.)

S.No.	Station	Amount
1	KTPS-V	30.96
2	KTPS-VI	30.96
3	KTPS-VII	67.21
4	RTS-B	12.78
5	KTPP-I	21.52
6	KTPP-II	25.83
7	BTPS	38.73
8	Nagarjuna Complex	12.66
9	Srisaillam LB	10.34
10	Small Hydel	6.49
11	Mini Hydel	1.1
12	Pochampad- II	1.08
13	Priyadarshini Jurala	3.82
14	Lower Jurala	3.82
15	Pulichintala	4.39
	Total	271.69

11 Summary of Annual Fixed Charges for FY 2023-24

The summary of Annual Fixed Charges Approved and Claimed by TGGENCO for FY: 2023-24 is tabulated below.

Table: 11-1: Annual Fixed Charges (Rs. in Crore)

Sl.No.	Station	Approved in MTR Order Dt. 23.03.2023 (a)	Proposed to be claimed (b)	Variation (c)=(b)-(a)
1	KTPS-V	382.53	487.70	105.17
2	KTPS-VI	497.88	596.54	98.66
3	KTPS-VII	1345.41	1453.93	108.52
4	RTS-B	117.82	135.79	17.97

5	KTPP-I	419.87	432.86	12.99
6	KTPP-II	749.19	872.32	123.12
7	BTPS	1419.88	1787.39	367.52
8	Nagarjuna Complex HES	326.65	430.09	103.43
9	Srisailem LB HES	436.66	520.56	83.89
10	Small Hydel	53.10	60.96	7.88
11	Mini Hydel (Peddapally HES)	9.59	11.19	1.60
12	Pochampad- II HES	9.53	12.17	2.64
13	Priyadarshini Jurala HES	101.24	127.68	26.45
14	Lower Jurala HES	263.32	288.29	24.97
15	Pulichintala HES	92.87	111.20	18.32
	Sub Total	6225.54	7328.67	1,103.13
	Non-Tariff Income (-)	(35.99)	(170.95)	(134.96)
	Fixed Charges	6189.55	7157.72	968.17
	Additional Pension Liability	1168.08	1,306.78	138.70
	Water Charges	68.32	17.97	(50.35)
	Total	7425.95	8482.47	1056.52
	PRC-2022 Impact for FY 2022-23		271.69	271.69
		7425.95	8754.16	1328.21

* Note: TGERC at Para No.4.1.40 specified to consider the impact of PRC for FY: 2022-23 as part of trueing up at the end of 4th Control Period.

12 Energy Charges

- i. The Energy Charges have been computed in accordance with Clause No. 21 of TGERC Regulation No. 1 of 2019. The actual values of Coal rate, oil rate, GCV and Normative operating parameters viz., Auxiliary consumption, Gross Station Heat Rate and Secondary Fuel Consumption are considered for computation of approved Energy charges. The Actual Energy charges computed considering the actual operating parameters, coal rate, Oil Rate and GCV as per TGERC Regulation 1 of 2019.

The Energy Charges for FY 2023-24 is tabulated below.

Table: 12-1

(Rs. in Crore)

Station	As per FCA Bill Normative	Actual	Variation
KTPS-V	1289.36	1213.834	-75.53
KTPS-VI	1259.70	1118.084	-141.61
KTPS-VII	2013.86	1964.284	-49.57
RTS-B	103.17	122.6103	19.44
KTPP-I	1235.72	1133.637	-102.08
KTPP-II	1445.26	1366.841	-78.42
BTPS	2094.60	2287.688	193.09
Total	9441.67	9206.98	-234.69

13. The True-up charges claimed for FY 2023-24 is tabulated below.

Table 13-1: True up for FY 2023-24

(Rs. in Crore)

Sl.No	Component	Approved/ Normative	Claimed by TGGENCO	Variation
		(a)	(b)	(c)=(b)-(a)
1	Fixed Charges	6189.55	7157.72	968.17
2	Additional Pension Liability	1168.08	1306.78	138.70
3	Water Charges	68.32	17.97	-50.35
4	Energy Charges	9441.67	9206.98	-234.69
5	PRC for FY: 2022-23*	—	271.69	271.69
	Total	16867.62	17961.14	1093.52

*Note: TGERC at Para No.4.1.40 specified to consider the impact of PRC for FY: 2022-23 as part of trueing up at the end of 4th Control Period.

The true-up charges claimed for FY 2023-24 including impact of PRC-2022 is amounting to Rs. 1093.52 Crore.

14. In this regard it is to submit that, the Hon'ble Commission shall attribute any variations in performance to factors within control of Petitioner (controllable factors) or to factors beyond its control (uncontrollable factors). Accordingly actual claim on beneficiaries after sharing of gains and losses as per clause 6.8 and 6.9 of Regulation No. 1 of 2019 arrived as Rs. 723.32 Crore (Form-16). However, the claim on beneficiaries shall be adjusted to actual availabilities after determination of true-up by the Hon'ble Commission.

15. Incentive

The incentive claimed by TGGENCO for the generation beyond the Target Plant Load Factor for Thermal stations at the rates specified in the Regulation 1 of 2019 is enclosed as **Annexure-II**.

16. Reservation:

- i. Nothing in this application be construed as any admission or to prejudice any disputes, issues, dissensions or contentions of the TGGENCO and/or the State of Andhra Pradesh, whether raised hitherto or hereafter, on any matter arising out of the provisions of the A.P. Reorganization Act, 2014, or otherwise, including but not limited to issues relating to the supply of power from the TGGENCO generating stations to the Distribution Companies or the validity of the PPAs.
- ii. Nothing in this application be construed to limit or affect the provisional nature of any valuation of any asset or liability by or under any transfer scheme or otherwise, and provision may be made to give full consequential effect for any variation or upon any finalization of the same hereafter.

17. Declaration:

This subject matter of this petition has not been raised by the petitioner in any other competent forum, and that no other competent forum is currently seized of the matter or has passed any orders in relation thereto.

- 18.** a) All taxes, duties, cess, fee payable to Government on the generation and/or supply of electricity and/or auxiliary consumption shall be extra and payable at actual.
- b) Revolving Letter of Credit to be opened by the beneficiary for an amount of one month's receivable, and there upon the applicable rebate be allowed.
- c) Surcharge: 1.25% per month as surcharge for belated payment may be allowed.
- d) Billing and payment charges:

Billing and payment of charges shall be done on monthly basis.

19. Prayer

For the above reasons and for such other and/or further reasons and grounds as may be urged at the time of hearing, the Applicant prays that the Hon'ble Commission may be pleased to

- a. Accept and take on record the Petition for truing up of the generation tariff for FY 2023-24 under section 62/64 and 86 (1)(a) of the Electricity Act, 2003 read with Telangana Electricity Regulatory Commission (Multi Year Tariff) Regulation No. 2 of 2023 and Telangana Electricity Regulatory Commission (Terms and Conditions of Generation Tariff) Regulations, 2019.
- b. To grant suitable opportunity to TGGENCO within reasonable time frame to file additional material information, if required.
- c. Condone any error/ omission and give opportunity to rectify the same.

TELANGANA POWER GENERATION CORPORATION LIMITED

Through

Hyderabad,

Dated: 21-06-2025.

(APPLICANT)

Signature of the applicant

Chief Engineer
Coal & Commercial
TGGENCO, V.S. Hyderabad-82.

(Form II)

BEFORE THE HONOURABLE

TELANGANA ELECTRICITY REGULATORY COMMISSION

At Its Office at Vidyut Niyantran Bhavan, G.T.S. Colony, Kalyan Nagar, Hyderabad 500 045

Filing No. ____/2025

Case No. ____/2025

IN THE MATTER OF:

Filing of True-up Petition for FY 2023-24 for the existing thermal & hydel stations of TGGENCO under MYT tariff framework for the Generation Business under section 62/64 and 86 (1)(a) of the Electricity Act, 2003 read with Telangana Electricity Regulatory Commission (Terms and Conditions of Generation Tariff) Regulations, 2019 and Telangana Electricity Regulatory Commission (Multi Year Tariff) Regulation No. 2 of 2023.

AND IN THE MATTER OF:

Telangana Power Generation Corporation Limited,

Vidyut Soudha, Hyderabad – 500082.

... Applicant/Petitioner

AND

1. Southern Power Distribution Company of Telangana Ltd. (TGSPDCL),
#6-1-50, Corporate office, Mint Compound, Hyderabad – 500 063.
2. Northern Power Distribution Company of Telangana Ltd. (TGNPDCL),
H.No.2-5-31/2, Corporate Office, Vidyut Bhavan, Nakkalagutta, Hanmakonda,
Warangal – 506001
3. ESCOMs of Karnataka state
Bangalore Electricity Supply Company Limited (BESCOM),
KR Circle, Bangalore - 560001;
Mangalore Electricity Supply Company Limited (MESCOM),
Paradigm Plaza, AB Shetty circle, Mangalore - 575004;
Chamundeshwari Electricity Supply Corporation Limited (CESC),
Hinkal, Mysore - 570017;
Hubli Electricity Supply Company Limited (HESCOM),
Navanagar, Hubli - 580025;
Gulbarga Electricity Supply Company Limited (GESCOM),
Kalaburagi -585102.

..... Respondents.

Affidavit verifying the Petition

Filing of True-up Petition for FY 2023-24 for the existing thermal & hydel stations of TGGENCO under MYT tariff framework for the Generation Business under section 62/64 and 86 (1)(a) of the Electricity Act, 2003 read with Telangana Electricity Regulatory Commission (Terms and Conditions of Generation Tariff) Regulations, 2019 and Telangana Electricity Regulatory Commission (Multi Year Tariff) Regulation No. 2 of 2023.

I, Chalicheemala Jeeva Kumar, son of Sri C. Venugopal Naidu, aged about 59 years working at Telangana Power Generation Corporation Ltd., do solemnly affirm and say as follows:

- a) I am working as the Chief Engineer, Coal & Commercial in Telangana Power Generation Corporation Ltd., being a company in the business of generating electricity in state of Telangana. I am competent and duly authorized by Telangana Power Generation Corporation Ltd., to affirm, swear, execute and file this affidavit in the present proceedings.
- b) I have read and understood the contents of the accompanying **True-up Petition of FY 2023-24 for the existing thermal & hydel stations of TGGENCO filed by Petitioner before Hon'ble Commission for approval of the statements made in paragraphs of the petition accompanying affidavit now shown to me true to the best of my knowledge derived from the official records made available to me and are based on information and advice received which I believe to be true and correct.**

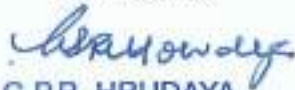
VERIFICATION:

I, the above-named Deponent solemnly affirm at Hyderabad on this 21 Day of June, 2025 that the contents of the above affidavit are true to my knowledge, no part of it is false and nothing material has been concealed there from.

Solemnly affirmed and signed before me at Hyderabad

On this 21 June, 2025

ATTESTED


G.P.R. HRUDAYA
Company Secretary
TGGENCO, Vidyut Soudha,
HYDERABAD - 500 082


Deponent
Chief Engineer
Coal & Commercial
TGGENCO, V.S. Hyderabad-82.


Deponent
Chief Engineer
Coal & Commercial
TGGENCO, V.S. Hyderabad-82.

Annexure-I
Power Purchase Agreements (PPAs) Status of the TGGENCO Stations

Sl.No	Name of the Generating station	Installed capacity (MW)	PPA Date	Valid Up to	Commissioning/ COD of units
Thermal Stations					
1	KTPS Stage -V	500(2X250)	28.03.2024	31.03.2029	31.03.1997 to 28.02.1998
2	KTPS Stage- VI	1X500	22.12.2009	22.10.2036	23.10.2011
3	KTPS- Stage VII	1x800MW	19.03.2018	25.12.2043	26.12.2018
4	RTS -B	1X62.5	28.03.2024	03.06.2024	17.10.1971
5	KTPP Stage – I	1X500	22.12.2009	13.09.2035	14.09.2010
6	KTPP Stage II	1X600	27.01.2016	23.03.2041	24.03.2016
7	BTPS	4x270MW	17.09.2019	08.01.2047	05.06.2020 to 09.01.2022
Hydel Stations					
8	Nagarjuna Sagar HES (Main power house & Left canal)	875.6(1X110+ 7X100.8 + 2X30)	17.09.2019	31.03.2029	07.03.1978 to 27.09.1992
9	SLBHES	900(6X150)	17.09.2019	31.03.2029	26.01.2001 to 04.09.2003
10	Small Hydel (Singur, Pochampad, Nizam Sagar & Palair HES)	54 (2X7.5+ 3X9 + 2X5 + 1X2)	17.09.2019	31.03.2029	07.03.1978 to 31.03.2000
11	Mini hydel (Peddapally HES)	9.16 (6X0.22 + 3X0.23+ 2X0.325+ 10X0.5+ 2X0.75)	17.09.2019	31.03.2029	31.03.1986 to 29.01.2004
12	Pochampad -II	9	22.12.2009	11.10.2045	12.10.2010
13	Priyadarshini Jurala HES	234 (6X39)	19.05.2014	03.08.2046	31.08.2008 to 04.08.2011
14	Lower Jurala HES	240 (6X40)	30.12.2010	30.09.2051	19.10.2015 to 01.10.2016
15	Pulichintala HES	120 (4x30)	30.12.2010	07.09.2053	29.09.2016 to 08.09.2018

Annexure -II

Station wise Thermal Incentive for the FY 2023-24 (from 01.04.2023 to 31.03.2024)

S.No.	Station	Installed Capacity	Normative Auxiliary Consumption	Energy Export (from 01.04.2023 to 31.03.2024)	Actual Generation	Target PLF for Incentive	Generation at Target PLF	Normative Net Export	Generation eligible for Incentive	Incentive @50 ps/kwh
		(MW)	(%)	(Kwh)	(Kwh)	%	(Kwh)	(Kwh)	(Kwh)	(Rs.)
		a	b	c	d	e	$f=a*e*366*24*1000$	$g=f-(f*b/100)$	$h=d-f$	$i=h*0.5$
1	KTPS Stage V	500	9.0	3101479600	3488046000	80%	3513600000	3197376000	0.00	0
2	KTPS Stage VI	500	7.5	3174028500	3340296000	80%	3513600000	3250080000	0.00	0
3	KTPS Stage-VII	800	5.25	5756616941	6011276800	85%	5973120000	5659531200	97085741	48542871
4	RTS-B	62.5	10.0	219058100	258892427	75%	411750000	370575000		0
5	KTPP Stage-I	500	7.5	3521311774	3748538163	80%	3513600000	3250080000	271231774	135615887
6	KTPP Stage-II	600	7.0	4219000728	4479108000	80%	4216320000	3921177600	297823128	148911564
7	BTPS	1080	8.50	6325391000	6953817000	85%	8063712000	7378296480		0
Total		4042.5		26316886643	28279974390				666140643.00	333070322

NAGESWARA RAO & Co
COST ACCOUNTANTS

H.No. 30-1569/2 (Plot No : 35)
Ananta Nagar Colony, Neredmet
SECUNDERABAD-500 056.
Cell No : 98492 99070

COST AUDIT REPORT

To
The Board of Directors
Telangana Power Generation Corporation Limited
TGGLNCO, 'A' Block, 2nd Floor, Vidyut Soudha,
Khairatabad, Hyderabad.

1. We, NAGESWARA RAO & CO, having been appointed as Cost Auditors under section 148(3) of the Companies Act, 2013(18 of 2013) of Telangana Power Generation Corporation Limited having its registered office at TGGLNCO, 'A' Block, 2nd Floor, Vidyut Soudha, Hyderabad (hereinafter referred to as the company), have audited the Cost Records maintained under section 148 of the said Act, in compliance with the cost auditing standards, in respect of the product "Electricity" for the period ending 31st March 2024 maintained by the company and report, in addition to our observations and suggestions in para 2.

- I. We have obtained all the information and explanations, which to the Best of our knowledge and belief were necessary for the purpose of this audit.
- II. In our opinion, proper cost records, as per rule 5 of the Companies (Cost Records and Audit) Rules, 2014, have been maintained by the company in respect of product(s)/service(s) under reference.
- III. In our opinion, proper returns, adequate for the purpose of the cost audit have been received from the branches not visited by us.
- IV. In our opinion and to the best of my/our Information, the said books and records give the information required by the Companies Act, 2013, in the manner so required.
- V. In our opinion, company is having a system of internal audit of cost records commensurate with its nature and size of its business.
- VI. In our opinion, Information, statements in the annexure to this cost audit report gives a true and fair view of the cost of production of product(s)/rendering of service(s), cost of sales, margin and other information relating to product(s)/service(s) under reference.
- VII. Detailed unit wise and product/service-wise cost statements and schedules thereon in respect of the product /service under reference of the company duly audited and certified by us are kept in the company.



- 2 Observations and suggestions, if any, of the Cost Auditor, relevant to the cost audit
- The date of Annual General body Meeting of the Company has been extended u/s 9(1) of the Companies Act. 2013 upto 31.12.2024 vide ROC approval letter dated 23.09.2024.
 - The previous year's figures are recast / regrouped, wherever necessary, to match with the Financials.

Dated: this 28th day of December 2024 at Hyderabad



for Nageswara Rao & Co.
Cost accountants

FRN. 000332

A handwritten signature in black ink, appearing to read "Avns Nageswara Rao".

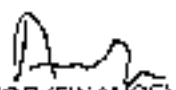
AVNS NAGESWARA RAO
Partner

ANNEXURE TO THE COST AUDIT REPORT
Part - A

1. GENERAL INFORMATION:

1	CIN or GLN of the Company	U40102TG2014SGC094070
2	Name of the Company	TELANGANA POWER GENERATION CORPORATION LIMITED
3	Registered office address	TGGENCO, 'A' Block, 2nd Floor, Vidyut Soudha, Khairatabad, Hyderabad, Telangana State
4	Corporate Office Address	TGGENCO, 'A' Block, 2nd Floor, Vidyut Soudha, Khairatabad, Hyderabad, Telangana State
5	E-mail Address of the Company	cs@tggenco.com
6	Date of beginning of reporting Financial Year	01.04.2023
7	Date of end of reporting Financial Year	31.03.2024
8	Date of beginning of previous Financial Year	01.04.2022
9	Date of end of previous Financial Year	31.03.2023
10	Level of rounding used in cost statements	Crores
11	Reporting currency of entity	INR
12	Number of cost auditors for reporting period	01
13	Whether Indian Accounting Standards are applicable to the company	Yes
14	Date of Board of Directors meeting in which annexure to cost audit report was approved	28/12/2024
15	Whether cost auditor's report has been qualified or has any reservations or contains adverse remarks	No
16	Consolidated qualifications, reservation or adverse remarks of all cost auditors	NA
17	Consolidated observations or suggestions of all cost auditors	The previous year figures are recast / regrouped, wherever necessary, to match with the Financials
18	Whether company has related party transactions for sale or purchase goods or services.	No





 DIRECTOR (FINANCE)
 TGGENCO,
 VIDYUT SOUDHA, HYDERABAD

2. General Details of Cost Auditor

1	Whether cost auditor is lead auditor	NA
2	Category of cost auditor	Firm
3	Firm's registration Number	FRN:000332
4	Name of cost auditor/cost auditor's firm	Nageswara rao & Co
5	PAN of cost auditor/cost auditor's firm	AAJFN1817H
6	Address of cost auditor or cost auditor's firm	Nageswara rao & Co, Cost Accountants H No 30-1569/2, Plot No 35 Anantanagar colony, Neredmet, Secunderabad- 500056 Telangana, India
7	Email id of cost auditor or cost auditor's firm	a_ynsur@yahoo.com
8	Membership number of member signing report	M/8029
9	Name of member signing report	Verkatanarsimha Satya Nageswararao Annamraju
10	Name(s) of product(s) or service(s) with CETA Headings	1. Generation of Electricity 2. Coal (captive coal mining)
11	SRN number of Form 23C/CRA-2	F62717665
12	Number of audit committee meeting(s) during the year for which cost auditor was invited	1
13	Number of Audit Committee meetings attended by cost auditor during year	1
14	Date of signing of cost audit report and annexure by cost auditor	28/12/2024
15	Place of signing of cost audit report and annexure by cost auditor	Hyderabad




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3. COST ACCOUNTING POLICIES:

Briefly describe the cost accounting policy adopted by the Company and its adequacy or otherwise to determine correctly the cost of production/operation, cost of sales, sales realization and margin of the product(s)/service(s) under reference separately for each product(s)/service(s):

(1) Significant Cost Accounting Policies:

a. Basis of preparation of Cost Accounting Records

The Cost statements of the Telangana Power Generation Corporation Limited ("TGGENCO"/"the Company") have been prepared and presented under historical cost convention on accrual basis in accordance with the Companies (Cost Records and Audit) Rules, 2014. The cost statements are rounded off to nearest rupees in crore.

b. Use of Estimates


The preparation of cost statements in conformity with the Cost Accounting Standards, Cost Auditing Standards and the CACAP requires the management of the company to make reasonable estimates and assumptions that effect the allocation/apportionment of expenses recognized in the year to determine correctly the cost of production/ operation, cost of sales realization and margin of the product/ activity groups separately of each Unit.

Accordingly, estimates are made in respect of the variables like life of the machines, standard cycle time / set-up time, wherever necessary and percentage of utilization of resources by different cost centers etc.

c. Identification of cost centers/cost objects and cost drivers.

The Company had implemented an ERP system of SAP, and the Costing system is built into the system as a vertical and integrated with the financial accounting system. All the costing data is derived from the system and annexure to the cost audit report is prepared based on that data for the purpose of Audit.

The following cost centers are identified for the purpose of allocation of costs and the appropriate cost drivers are used in each cost center depending upon the nature of cost and the extent of utilization of each resource, for Thermal, Hydel & Solar Power Generating Stations:


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Production Centers	Utilities Centers
Coal Handling plant	Raw Water Drawing
Fuel System	Clarified Raw water
Boiler	DM Water Plant
Turbine & Generator	Compressed Air
Hydrogen Generation Plant	Effluent Treatment
	ESP
	Dam Maintenance
Common/Service Centers	
Lab & Quality Control	Stores Department
Control Room -HCB	Hospitals/Dispensary
O&M General	Security
Instrumentation & Control/Automation & Control	Personnel & Administration
Work Shop	FDP/ Computer System
Electrical Maintenance/Department	Vehicles
Mechanical Maintenance/Department	Staff Welfare
Works Overheads	School
Power -Self Consumption	Coal - Raw Material Procurement
Fire Fighting/Protection System	Training Institute
Purchases Department	Head Office/Corporate Overheads
Telecommunications	Canteen
Accounts Departments	Hostels
Environmental Overheads	Civil - Plant
Research & Development	Colony
Scrap Yard	

d. Accounting for material stores and spares, employee cost, utilities and other relevant cost components.

(i) Material Cost

Indigenous Material receipt is recorded at purchase price including duties & taxes, inward freight, transit insurance and other expenditure directly attributable to procurement (net of trade discounts, rebates, taxes and duties refundable). Imported Material receipt includes CIF value (i.e. overseas freight, insurance), customs duty, clearing charges and inland freight. Any abnormal costs are excluded from the cost the material. Material issues are valued at Periodical weighted average rate.

Coal is the major Raw Material for the Thermal Power Generation & Water for Hydel Power Station. Coal is received from Singareni Collieries Ltd. through rail wagons, road transport and also from the captive coal mines at Tadicherla to the Coal Yard. Issues are valued at Weighted Average basis. Other Materials include Water and Other Fuels i.e., LSD, HSD, Furnace Oil etc. Inward Freight incurred on Raw Materials is identified to concerned Raw Material from the voucher itself in compliance with the Cost Accounting Standard 6.


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Indirect Material such as Stores and spares are valued at Cost. Cost of capital spares, whether procured with the equipment or subsequently, is amortized over a period, not exceeding the useful life of the equipment. There is no Packing Material.

Stores Receipts are accounted based on Inspection-cum-Receipt Vouchers and issues are effected on authorized Issue Indents. Stock Ledger is maintained by Stores for physical quantities and Valued Stores Ledger is maintained in the Accounts. The issues are valued based on weighted average method and identified to various cost centers from the original issue indents. Inward Freight incurred on all Materials is apportioned to different materials on the basis of consumption value in compliance with the Cost Accounting Standard 6.

(ii) Employee Cost

Employee Cost is aggregate of all kinds of considerations paid, payable and provisions made for future payment of services rendered by employees of an enterprise (including temporary, part-time and contract employee).

Consideration includes wages, salary, contractual payments and benefits, as applicable or any payment made on behalf of employee such as over time, incentives, provision for leave salary, provision for bonus and gratuity and Company's contribution to Provident/Pension fund, Employees' State Insurance.

Cost Centre-wise Payrolls are prepared at the time of payment of Salaries and Wages. All the perquisites such as P.F, Medical Reimbursement, H.R.A etc., are also identified Cost Centre-Wise and treated on par with pay in compliance with Cost Accounting Standard 7.


(iii) Utilities

The Company is engaged in the business of generation of power from coal, water and Solar through Thermal, Hydel & Solar power generation stations at different locations in the State of Telangana. Treated water, ods, coal and the self generated power are the utilities that are captively used and the same are valued at the cost of production on the basis of actual capacity utilization.

e. Accounting, allocation and absorption of overheads.

Overheads representing procurement of resources are determined at invoice or agreed price including duties and taxes, and other expenditure directly attributable thereto net of discounts (other than cash discounts), taxes and duties refundable or to be credited.

Overhead Expenses incurred are collected Cost Centre-wise in compliance with Cost Accounting Standard 3 and Secondary Apportionment is done on Step-ladder Method in the given order and on the basis indicated against each of the following service centres and overheads.


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Cost Centre Description	Basis of Apportionment
Lab & Quality Control	Direct to Production & Utilities
Control Room - LCB	Direct to Production and Utilities
O&M General	Estimated working hours of the employee.
Instrumentation & Control/Automation & Control	Technical Estimates
Work Shop	Combined cost of Electrical & Mechanical Maintenance cost
Electrical Maintenance/Department	KWH consumed Cost Center wise/Actual Workings
Mechanical Maintenance/Department	Direct to Production and Utilities
Works Overheads	conversion cost basis
Power - Self Consumption	Direct/Running hour/KHP
Fire Fighting/Protection System	Works Over Heads
Purchases Department	Works Over Heads
Telecommunications	Direct lines - Cost Center wise, Others to Works Over heads
Accounts Departments	Works Over Heads
Environmental Overheads	Works Over Heads
Research & Development	Works Over Heads
Scrap Yard	Works Over Heads
Canteen	No of Employees
Hostels	Works Over Heads
Civil - Plant	Works Over Heads
Co only	No of Employees
Stores Department	Stores & Spares Consumed
Hospitals/Dispensary	No of Employees
Security	Actual deployment and commin to Works Over Heads
Personnel & Administration	No of Employees
EDP/ Computer System	No of Computers
Vehicles	Actual usage
Staff Welfare	No of Employees
School	No of Employees
Coal - Raw Material Procurement	Transferred to Coal handling Plant
Training Institute	Transferred to FOI
Head Office/Corporate Overheads	Direct to Generation Cost sheet /Turbine & Generator Cost Sheet

Corporate overheads:

Corporate overheads are apportioned based on Cost of Generation of respective station.

f. Accounting for depreciation/amortization.

- Assets are grouped Cost Centre-wise and Depreciation is charged under Straight Line Method at the rates notified by Hon'ble Central Electricity Regulatory Commission (CERC) as adopted by Hon'ble TSERC in its Generation Tariff Regulation 2019 w.e.f. 01.04.2019 except where cost of acquisition of an asset does not exceed Rs. 5000 in which case it is charged 100% in the year of acquisition.
- Assets are depreciated upto 90% of the historical cost over the life of the assets.


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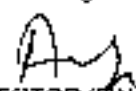
3. Depreciation on additions to/deductions from fixed assets is provided on pro rata basis from/up to the month in the year in which the asset becomes available for use/disposed.
4. In case of Intangible Assets and capital spares, depreciation shall be charged upto 100% of the asset.
5. Remaining depreciable value as on 31st March of the Year closing after a period of 12 years from the effective COD of the station shall be spread over the balance useful life of the assets or extended useful life.
6. Provided further that in case of repayment of entire loan is earlier than the period of 12 years from the effective COD, the remaining depreciable value as on 31st March of the Year of repayment, shall be spread over the balance useful life of the assets or extended useful life.
7. Depreciation in case of plants that have been renovated and modernized shall be allowed on the net asset value over the revised useful life of the plant for the existing assets. For new assets that have been installed as part of modernization and renovation, depreciation shall be allowed equally over the extended life.
8. In case of De-capitalization of assets the cumulative depreciation shall be adjusted by taking into account the depreciation charged on the de-capitalized asset.
9. In case of free hold lands used for mining operations are amortized based on the estimated mining reserve over the life of the respective Mine/Project.
10. Internal electrical wiring, fittings etc., are treated as part of buildings and as such depreciation applicable to buildings is charged thereon.
11. Where the cost of depreciable assets has undergone a change during the year due to price adjustment, change in duties, or similar factors, the unamortized balance of such asset is depreciated prospectively over its residual life, at the rate of depreciation applicable to the said assets.
12. The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.
13. SAP License / Implementation cost is amortized over a period of 36 months.
14. The Company had elected to consider the carrying of all its property, plant and equipment and intangible assets appearing in the financial statements prepared in accordance with Accounting Standards notified under the section 133 of the Companies Act, 2013 read together with Rule 7 of the Companies (Accounts) Rules, 2014 and used the same as deemed cost in the opening Ind AS Balance Sheet on 1st April 2015

g. Accounting for by-products/joint-products or services, scraps, wastage etc.

There are no By-products or joint products, except the fly-ash generated, which will be sold in the market at the prevailing rates.

h. Basis for Inventory Valuation.

Inventories like coal, oils, stores and spares are valued at cost on weighted average basis.


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Work-in-progress and Finished goods stock are not applicable to Power Generating entities.

Stores and Spares are carried at cost, ascertained on a weighted average basis. Necessary provision is made in case of obsolete and non-moving items.

i. Methodology for valuation of Inter-Unit/Inter Company and Related Party transactions.

There are no related party transactions.

j. Treatment of abnormal and non-recurring costs including classification of other non-cost items

Abnormal and non-recurring costs are excluded from the cost of production. Costs not related to the activities of the company, like donations etc are classified as other non-cost items. These, Non-Cost items are shown in the Reconciliation Statement between Cost & Financial Records. However, there are no abnormal & nonrecurring costs during the year.

k. Other relevant cost accounting policy adopted by the Company.

(i) Finance cost

Finance costs incurred in connection with acquisition of resources such as materials, utilities are not a part of the cost of such resources. The lease rentals of leased assets on operating lease are treated as a part of administrative overheads and included in cost.

(ii) Repairs and maintenance cost

Aggregate of direct & Indirect cost relating to repairs & maintenance activity is accounted for under "Repair and maintenance cost". Cost of in-house repairs & maintenance activity mainly comprises of stores & spares which are used for repairs and maintenance of machinery.

Cost of repair and maintenance jobs carried out by contractor at its premises is determined at landed price, i.e., actual price. Cost of repair and maintenance jobs carried out by outside contractors at our premises is inclusive of charges made by the contractor & cost of own materials, consumable stores, spares, manpower, equipment usage, utilities & other costs used in such jobs.

(iii) Product classification

The Product Classification is based on the Chapter Headings of the Central Excise Tariff Act, 1985, as required under Companies (Cost Records and Audit) Rules, 2014. This is a single product and non excisable, the Product classification and the product are generation of electricity only.

(iv) Installed capacity

Installed Capacity is determined based on technical specifications of the machinery for the generation stations allocated to the State of Telangana, as per the Andhra Pradesh Re-organisation Act, 2014, as mentioned elsewhere in the report


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Loss of Generation on account of shut down of plant towards maintenance works is shown as planned outages, where as generation loss on account of sudden & unforeseen shut downs is shown as forced outages. Loss of generation on account of power evacuation is shown as reserve outage and generation loss/gain on account of system constraints is shown in system constraint losses. Generation loss on account of Load dispatch instructions is shown as backing down loss.

(v) Auxiliary Power Consumption

Auxiliary Power consumption is valued at cost and absorbed on various Cost Centres based on actual usage.

(vi) Capitalization of Salaries

Any Capitalization of Salaries & Wages made, if any, during the year are not considered in Cost Records.

(vii) Preparation of Records for the Station as a whole

Each Generating Station—Thermal, Hydel or Solar as a whole, is considered as a Unit, and the Cost Records are prepared for such unit as a whole.

(viii) Preparation of Reconciliation Statement

Reconciliation Statement between Cost and Financial Records are prepared for the Company as a whole.

(2) Briefly specify the changes, if any, made in the Cost accounting policy for the product(s)/service(s) under audit during the current financial year as compared to the previous financial year.

There is no change in the cost accounting policy during the year as compared to the previous financial year.

(3) Observations of the Cost Auditor regarding adequacy or otherwise of the Budgetary Control System, if any, followed by the company.


The company follows yearly budgets and cost estimates for the product and periodical review of the same through comparison with actual and analysis of variances is done for control purpose.


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A-4. PRODUCT GROUP DETAILS (for the company as a whole)


Sno.	Name of the Products/Services	DOM	CETA Heading	CETA Sub Heading	Covered under Cost Audit (YES/NO)	Rs. in Crores	
						2023-24	2022-23
1	Generation of Electricity-Hydro Plants	MU	2716	0000	Yes	1284.36	1334.12
2	Generation of Electricity-Thermal Plants	MU	2716	0000	Yes	13957.85	12904.98
3	Generation of Electricity-Solar Plants	MU	2716	0000	Yes	1.77	1.91
4	ROM Coal	MT	2700	1000	Yes	0.00	0.00
						15273.98	13341.01
	Other Operating revenues					1406.78	1388.23
	Total Net Revenue From Operations					16,580.76	14,609.91
	Other incomes of company					125.34	1,312.40
	Total Revenue as per Financial Accounts					16,706.10	15,922.37
	Extra ordinary Income, if Any					-	-
	Other comprehensive income					22.73	(436.02)
	Total Revenue including Exceptional, Extra Ordinary and Other Comprehensive Income					16,728.83	15,486.35
	Turnover as per Excise, ST and GST records					17,961.57	14,869.32

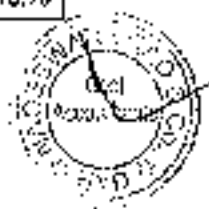

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B-1. QUANTITATIVE INFORMATION (for each product with CETA Heading separately)			
Name of the Product	Electricity from Flydel Plants		
CETA Heading	27160000		
Particulars	Unit of Measure	2023-24	2022-23
1. Available Capacity			
(a) Installed Capacity	MW	2,441.76	2,441.76
(b) Capacity enhanced during the year, if any	MW	-	-
(c) Capacity available through leasing arrangements, if		-	-
(d) Capacity available through loan license / third parties		-	-
(e) Total available Capacity	MW	2,441.76	2,441.76
2. Actual Production			
(a) Self manufactured	MU	1,257.62	6,058.21
(b) Produced under leasing arrangements		-	-
(c) Produced on loan license / by third parties on job work		-	-
(d) Total Production	MU	1,257.62	6,058.21
3. Production as per Excise Records			
4. Capacity Utilization (in-house) %	%		
5. Finished Goods Purchased			
(a) Domestic Purchase of Finished Goods		-	-
(b) Imports of Finished Goods		-	-
(c) Total Finished Goods Purchased		-	-
6. Stock & Other Adjustments			
(a) Change in Stock of Finished Goods			
(b) Sell / Captive Consumption (incl. samples etc.)	MU	34.03	87.43
(c) Other Quantitative Adjustments, if any (wastage etc.)		-	-
(d) Total Adjustments	MU	34.03	87.43
7. Total Available Quantity for Sale (2(d) + 5(c) + 6(d))	MU	1,223.59	5,970.78
8. Actual Sales			
(a) Domestic Sales (manufacturing)	MU	1,223.59	5,970.78
(b) Domestic Sales (trading)		-	-
(c) Export Sale (manufacturing)		-	-
(d) Export Sale (trading)		-	-
(e) Total Quantity Sold	MU	1,223.59	5,970.78


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B-2. ABRIDGED COST STATEMENT (for each product with CETA Heading separately)						(Rs. In Crores)
Name of the Product		Electricity from Hydel Plants				
CETA Heading		27160000				
Unit of Measure		MU				
	Production	Finished Goods Purchased	Finished Stock Adjustments	Captive Consumption	Other Adjustments	Quantity Sold
Current Year	1,257.62	0	0	34.03	0	1223.59
Previous Year	6,058.21	0	0	87.43	0	5970.78
			2023-24		2022-23	
Sl.No.	Particulars		Amount	Rate Per Unit (Rs)	Amount	Rate Per Unit (Rs)
1	Materials Consumed (specify details as per Para 2A)					
	Water		24.78	0.20	61.00	0.50
2	Process Materials/Chemicals		0.00	0.00	0.00	0.00
3	Utilities (specify details as per Para 2B)		20.37	0.16	13.64	0.07
4	Direct Employees Cost		60.58	0.48	46.08	0.08
5	Direct Expenses		0.00	0.00	0.00	0.00
6	Consumable Stores & Spares		1.51	0.01	0.97	0.00
7	Repairs & Maintenance		29.21	0.23	30.95	0.05
8	Quality Control Expenses		0.00	0.00	0.00	0.00
9	Research & Development Expenses		0.00	0.00	0.00	0.00
10	Technical know-how Fee / Royalty, if any		0.00	0.00	0.00	0.00
11	Depreciation/Amortization		109.75	0.87	86.31	0.14
12	Other Production Overheads		356.82	2.84	383.2	0.61
13	Industry Specific operating Expenses (Specify as per Para 2C)		0.00	0.00	0.00	0.00
14	Total (1 to 13)		613.32	4.88	622.27	1.03
15	Increase/decrease Work in Progress		0.00	0.00	0.00	0.00
16	Less: Credits for Recoveries, if any		0.00	0.00	0.00	0.00
17	Primary Packing Cost		0.00	0.00	0.00	0.00
18	Cost of Production/Operations (14 + 15 to 17)		613.32	4.88	622.27	1.03
19	Cost of Finished Goods Purchased		0.00	0.00	0.00	0.00
20	Total Cost of Production & Purchases (18 + 19)		613.32	4.88	622.27	1.03
21	Increase/Decrease in Stock of Finished Goods		0.00	0.00	0.00	0.00
22	Less: Self-Captive Consumption (incl. Samples, etc.)		20.37	0.16	13.64	0.07
23	Other Adjustments (if any)		0.00	0.00	0.00	0.00
24	Cost of Production/Operation of Goods/Services Sold (20 + 21 to 23)		592.95	4.83	608.63	1.02
25	Administrative Overheads		5.45	0.42	60.58	0.10
26	Secondary Packing Cost		0.00	0.00	0.00	0.00
27	Selling & Distribution Overheads		0.00	0.00	0.00	0.00
28	Cost of Sales before Interest (24 to 27)		644.38	5.27	668.76	1.12
29	Interest & Financing Charges		105.17	0.86	120.90	0.20
30	Cost of Sales (28+29)		749.55	6.13	789.66	1.32
31	Net Sales Realization (Net of Taxes and Duties)		1284.36	10.50	1314.72	2.20
32	Margin (Profit / (Loss) as per Cost Accounts (31 - 30)		534.81	4.37	525.06	0.88


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B-2A Details of Material Consumed

(Rs. in Crores)

Name of the Product			Electricity from Hydel Plants						
CETA Heading			27160000						
Sl. No	Description of Material	Category	UOM	2023-24			2022-23		
				Quantity	Rate	Amount	Quantity	Rate	Amount
1	Waxes	Indigenous purch	MT	462.51		24.68	174.20		61.00
2									
3									
	Total			462.51		24.68	174.20		61.00

Category: Indigenous /Imported /Self Manufactured

B-2B Details of Utilities Consumed

(Rs. in Crores)

Name of the Product		Electricity from Hydel Plants						
CETA Heading		27160000						
Sl.No	Description of Material	UOM	2023-24			2022-23		
			Quantity	Rate	Amount	Quantity	Rate	Amount
1	Power & Fuel	MU	54.63		20.57	87.45		17.84
	Total		54.63		20.57	87.45		17.84

B-2C Details of Industry Specific operating Expenses


(Rs. in Crores)

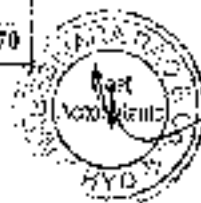
Name of the Product		Electricity from Hydel Plants	
CETA Heading		27160000	
Sl.No	Description of Industry Specific operating Expenses	2023-24	2022-23
		Amount	Amount
1			
2			
3			
	Total	0.00	0.00


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B-1. QUANTITATIVE INFORMATION (for each product with CETA Heading separately)			
Name of the Product CETA Heading	Electricity from Thermal Plants		
	27160000		
Particulars	Unit of Measure	2023-24	2022-23
1. Available Capacity			
(a) Installed Capacity	MW	4,042.50	4,042.50
(b) Capacity enhanced during the year, if any	MW	-	-
(c) Capacity available through leasing arrangements, if		-	-
(d) Capacity available through 'loan license' / third parties		-	-
(e) Total available Capacity	MW	4,042.50	4,042.50
2. Actual Production			
(a) Self-manufactured	MU	28,279.97	25,441.96
(b) Produced under leasing arrangements		-	-
(c) Produced on 'loan license' / by third parties on job work		-	-
(d) Total Production	MU	28,279.97	25,441.96
4. Production as per Excise Records			
4. Capacity Utilization (in-house) %	%		
5. Finished Goods Purchased			
(a) Domestic Purchase of Finished Goods		-	-
(b) Imports of Finished Goods		-	-
(c) Total Finished Goods Purchased		-	-
6. Stock & Other Adjustments			
(a) Change in Stock of Finished Goods		-	-
(b) Self / Captive Consumption (incl. samples etc.)	MU	1,963.08	1,782.26
(c) Other Quantitative Adjustments, if any (wastage etc.)		-	-
(d) Total Adjustments	MU	1,963.08	1,782.26
7. Total Available Quantity for Sale (2(d) + 5(c) + 6(d))	MU	26,316.89	23,659.70
8. Actual Sales			
(a) Domestic Sales (manufacturing)	MU	26,316.89	23,659.70
(b) Domestic Sales (trading)		-	-
(c) Export Sale (manufacturing)		-	-
(d) Export Sale (trading)		-	-
(e) Total Quantity Sold	MU	26,316.89	23,659.70


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B-2. ABRIDGED COST STATEMENT (for each product with CETA Heading separately)						(Rs. In Crores)	
Name of the Product CETA Heading Unit of Measure		Electricity from Thermal Plants 27160000					
		MU					
		Production	Finished Goods Purchased	Finished Stock Adjustment	Captive Consumption	Other Adjustments	Quantity Sold
Current Year		28,279.97	0	0	1963.08	0	26316.89
Previous Year		25,441.96	0	0	1782.26	0	23659.70
Sl.No.	Particulars	2023-24		2022-23			
		Amount	Rate Per Unit Rs	Amount	Rate Per Unit Rs		
1	Materials Consumed (specify details as per Para 2A)						
	Coal Consumed at Boiler	9169.44	3.24	7552.46	2.97		
	Furnace / LD Oil	75.25	0.03	275.75	0.11		
2	Process Material & Chemicals	0.00	0.00	0.00	0.00		
3	Utilities (specify details as per Para 2H)						
	water	10.06	0.00	9.39	0.00		
	Power	921.45	0.33	808.76	0.42		
4	Direct Employees Cost	492.64	0.17	419.67	0.16		
5	Direct Expenses	0	0.00	0	0.00		
6	Consumable Stores & Spares	45.57	0.02	48.52	0.02		
7	Repairs & Maintenance	176.16	0.06	171.92	0.07		
8	Quality Control Expenses	0.00	0.00	0.00	0.00		
9	Research & Development Expenses	0.00	0.00	0.00	0.00		
10	Technical know-how Fee / Royalty, if any	0.00	0.00	0.00	0.00		
11	Depreciation/Amortization	838.91	0.30	935.24	0.37		
12	Other Production Overheads	1217.93	0.43	1124.63	0.44		
13	Industry Specific operating Expenses	0.00	0.00	0.00	0.00		
14	Total (1 to 13)	12945.78	4.58	11346.48	4.46		
15	Increase/decrease Work in Progress	0.00	0.00	0.00	0.00		
16	Less: Credits for Recoveries, if any	0.00	0.00	0.00	0.00		
17	Primary Packing Cost	0.00	0.00	0.00	0.00		
18	Cost of Production/Operations (14 + 15 to 17)	12945.78	4.58	11346.48	4.46		
19	Cost of Finished Goods Purchased	0.00	0.00	0.00	0.00		
20	Total Cost of Production & Purchases (18 + 19)	12945.78	4.58	11346.48	4.46		
21	Increase/Decrease in Stock of Finished Goods	0.00	0.00	0.00	0.00		
22	Less: Self/Captive Consumption (incl. Samples, etc.)	921.85	4.70	808.76	4.24		
23	Other Adjustments (if any)	0.00	0.00	0.00	0.00		
24	Cost of Production/Operation of Goods/Services Sold (20+ 21 to 23)	12023.93	4.57	10537.72	4.45		
25	Administrative Overheads	1049.14	0.40	1049.57	0.44		
26	Secondary Packing Cost	0.00	0.00	0.00	0.00		
27	Selling & Distribution Overheads	0.00	0.00	0.00	0.00		
28	Cost of Sales before Interest (24 to 27)	13073.07	4.97	11587.29	4.90		
29	Interest & Financing Charges	964.34	0.37	1076.15	0.45		
30	Cost of Sales (28+29)	14037.41	5.33	12663.4	5.35		
31	Net Sales Realization (Net of Taxes and Duties)	13987.55	5.32	12604.98	5.07		
32	Margin / Profit / (Loss) as per Cost Accounts [(31 - 30)]	-49.86	-0.02	-658.46	-0.28		


 DIRECTOR (FINANCE)
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B-2A Details of Material Consumed

[Rs. in Crores]

Name of the Product				Electricity from Thermal Plants					
CETA Heading				27160000					
Sl No	Description of Material	Category	UNIT	2023-24		2022-23			
				Quantity	Rate	Amount	Quantity	Rate	Amount
1	Coal - rejected	Indigenous purchased	Mt/ Ton	15.50		156.02	15.78		1518.19
2	Coal - Capex Mining	Self manufactured	Mt/ Ton	2.48		179.39	2.50		1561.27
4	Petrolate - LFO Oil	Indigenous purchased	Mt/ Ltr	11.34		75.75	38.21		275.78
	Total					4244.69			1829.24

Category: Indigenous /Imported /Self Manufactured

B-2B Details of Utilities Consumed

[Rs. in Crores]

Name of the Product			Electricity from Thermal Plants				
CETA Heading			27160000				
Sl.No	Description of Material	UNIT	2023-24		2022-23		Amount
			Quantity	Rate	Amount	Quantity	
1	Water				10.06		9.45
2	Power	Mt/	1983.78		221.65	1742.26	936.76
3							
	Total				931.91		815.15

B-2C Details of Industry Specific operating Expenses

[Rs. in Crores]

Name of the Product		Electricity from Thermal Plants				
CETA Heading		27160000				
Sl.No	Description of Industry Specific operating Expenses				2023-24	2022-23
					Amount	Amount
1						
2						
3						

DIRECTOR (FINANCE)

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B-1. QUANTITATIVE INFORMATION (for each product with CETA Heading separately)			
Name of the Product	Electricity from Solar Plants		
CETA Heading	27160000		
Particulars	Unit of Measure	2023-24	2022-23
1. Available Capacity			
(a) Installed Capacity	MW	1.00	1.000
(b) Capacity enhanced during the year, if any	MW	-	-
(c) Capacity available through leasing arrangements, if			
(d) Capacity available through loan license / third parties			
(e) Total available Capacity	MW	1.00	1.000
2. Actual Production			
(a) Self manufactured	MU	0.99	1.086
(b) Produced under leasing arrangements			
(c) Produced on loan license / by third parties on job work			
(d) Total Production	MU	0.99	1.086
3. Production as per Excise Records			
4. Capacity Utilization (In-house) %	%		
5. Finished Goods Purchased			
(a) Domestic Purchase of Finished Goods			
(b) Imports of Finished Goods			
(c) Total Finished Goods Purchased			
6. Stock & Other Adjustments			
(a) Change in Stock of Finished Goods			
(b) Self / Captive Consumption (incl. samples etc.)	MU	0.087	0.002
(c) Other Quantitative Adjustments, if any (wastage etc.)			
(d) Total Adjustments	MU	0.08	0.002
7. Total Available Quantity for Sale [(2d) + 5(c) + 6(d)]	MU	0.907	1.084
8. Actual Sales			
(a) Domestic Sales (man. of. etc. etc.)	MU	0.907	1.084
(b) Domestic Sales (trading)			
(c) Export Sale (manufacturing)			
(d) Export Sale (trading)			
(e) Total Quantity Sold	MU	0.907	1.084


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B-2. ABRIDGED COST STATEMENT (for each product with CEYA Heading Separately)						[Rs. In Crores]	
Name of the Product	Electricity from Solar Plants						
CEYA Heading	27104000						
Unit of Measure	MU						
	Production	Finished Goods Purchased	Planned Stock Adjustment	Captive Consumption	Other Adjustments	Quantities Sold	
Current Year	0.000	0.000	0.000	0.000	0.000	0.000	
Previous Year	0.000	0.000	0.000	0.000	0.000	0.000	
Sl.No. Particulars			2023-24		2022-23		
			Amount	Rate Per Unit	Amount	Rate Per Unit	
Materials Consumed (specify details as per Para 2A)			0.00	0.00	0.00		
2 Process Materials/Chemicals			0.00	0.00	0.00		0.00
3 Fuel etc (specify details as per Para 2g)			0.00	0.00	0.00		0.00
Power			0.00	0.00	0.00		0.00
4 Direct Employees Cost			0.27	2.77	0.14		1.58
5 Direct Expenses			0.00	0.00	0.00		0.00
6 Consumable Stores & Spares			0.00	0.00	0.00		0.00
7 Repairs & Maintenance			0.01	0.15	0.10		0.05
8 Quality Control Expenses			0.00	0.00	0.00		0.00
9 Research & Development expenses			0.00	0.00	0.00		0.00
10 Technical know-how Fee / Royalty, if any			0.00	0.00	0.00		0.00
11 Depreciation & Amortisation			0.74	7.45	0.74		0.79
12 Other Production Overheads			0.00	0.00	0.00		0.00
13 Industry Specific operating Expenses (Specify as per Para 2C)			0.00	0.00	0.00		0.00
14 Total (2 to 13)			1.12	11.52	1.01		9.33
15 Increase/Decrease Work-in-Progress			0.00	0.00	0.00		0.00
16 Less: Credit to Requirements, etc.			0.00	0.00	0.00		0.00
17 Primary Packing Cost			0.00	0.00	0.00		0.00
18 Cost of Production/Operations (14 + 15 to 17)			1.12	11.52	1.01		9.33
19 Cost of Finished Goods Purchased			0.00	0.00	0.00		0.00
20 Total Cost of Production & Purchases (18 + 19)			1.12	11.52	1.01		9.33
21 Increase/Decrease in Stock of finished Goods			0.00	0.00	0.00		0.00
22 Less: Self/Captive Consumption (incl. Samples, etc.)			0.00	0.00	0.00		0.00
23 Other Adjustments (if any)			0.00	0.00	0.00		0.00
24 Cost of Production/Operation of Goods/Services Sold (20 + 21 to 23)			1.03	11.52	1.01		9.33
25 Administrative Overheads			0.00	0.00	0.00		0.00
26 Secondary Packing Cost			0.00	0.00	0.00		0.00
27 Selling & Distribution Overheads			0.00	0.00	0.00		0.00
28 Cost of Sales before Interest (24 to 27)			1.12	11.52	1.11		10.25
29 Interest & Financing Charges			0.00	0.00	0.00		0.00
30 Cost of Sales (28+29)			1.12	11.52	1.11		10.25
31 Net Sales Realization (Net of Taxes and Duties)			1.77	17.55	1.94		17.92
32 Margin / Profit / Loss as per Cost Accounts (31 - 30)			0.66	7.25	0.83		7.66


 DIRECTOR (FINANCE)

 TGGENCO,
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B-2A Details of Material Consumed

[Rs. In Crores]

Name of the Product		Electricity from Solar Plants							
CETA Heading		27160000							
Sl.No	Description of Material	Category	UOM	2023-24			2022-23		
				Quantity	Rate	Amount	Quantity	Rate	Amount
1									
2									
	Total			0.02		0.00	0.00		0.00

Category: Indigenous /Imported /Self Manufactured

B-2B Details of Utilities Consumed

[Rs. In Crores]

Name of the Product		Electricity from Solar Plants						
CETA Heading		27160000						
Sl.No	Description of Material	UOM	2023-24			2022-23		
			Quantity	Rate	Amount	Quantity	Rate	Amount
1	Power	MU	0.083		0.094	0.002		0.002
2								
3								
	Total		0.083		0.094	0.002		0.002

B-2C Details of Industry Specific operating Expenses

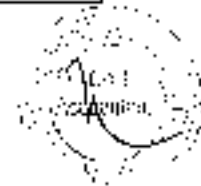
[Rs. In Crores]

Name of the Product		Electricity from Solar Plants						
CETA Heading		27160000						
Sl.No	Description of Industry Specific operating Expenses						2023-24	2022-23
							Amount	Amount
1							0	0
2								
3								

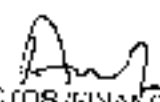
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B-1. QUANTITATIVE INFORMATION (for each product with CETA Heading separately)			
Name of the Product	ROM Coal		
CETA Heading	27011920		
Particulars	Unit of Measure	2023-24	2022-23
1. Available Capacity			
(a) Installed Capacity	Mil tons	2.50	2.50
(b) Capacity enhanced during the year, if any	Mil tons	0.00	0.000
(c) Capacity available through leasing arrangements, if		0.00	0.000
(d) Capacity available through loan license / third parties		0.00	0.000
(e) Total available Capacity	Mil tons	2.50	2.50
2. Actual Production			
(a) Self manufactured	Mil tons	2.490	2.500
(b) Produced under leasing arrangements		0.000	0.000
(c) Produced on loan license / by third parties on job work		0.000	0.000
(d) Total Production	Mil tons	2.490	2.500
4. Production as per Excise Records			
4. Capacity Utilization (in-house) %			
5. Finished Goods Purchased			
(a) Domestic Purchase of Finished Goods			
(b) Imports of Finished Goods			
(c) Total Finished Goods Purchased		0.000	0.000
6. Stock & Other Adjustments			
(a) Change in Stock of Finished Goods	Mil tons	0.000	0.0011
(b) Self / Capex Consumption (incl. samples etc.)	Mil tons	2.490	2.500
(c) Other Quantitative Adjustments, if any (wastage etc.)		0.000	0.0011
(d) Total Adjustments	Mil tons	2.490	2.499
7. Total Available Quantity for Sale [2(d) + 5(c) + 6(d)]	Mil tons	0.000	0.000
8. Actual Sales			
(a) Domestic Sales (manufacturing)	Mil tons	0.000	0.000
(b) Domestic Sales (trading)		0.000	0.000
(c) Export Sale (manufacturing)		0.000	0.000
(d) Export Sale (trading)		0.000	0.000
(e) Total Quantity Sold	Mil tons	0.000	0.000


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B-2 ABRIDGED COST STATEMENT (for each product with CETA Heading separately)						Rs. In Crores
Name of the Product		ROM Coal				
CETA Heading		27011920				
Unit of Measure		MT				
	Production	Finished Goods Purchased	Finished Stock Adjustment	Captive Consumption	Other Adjustments	Quantity Sold
Current Year	2.46	0.00	0.00	2.49	0.00	0.00
Previous Year	2.50	0.00	0.00	2.50	0.00	0.00
Sl.No.	Particulars	2023-24		2022-23		
		Amount	Rate Per Unit	Amount	Rate Per Unit	
1	Materials Consumed (specify details as per Para 2A)	0.00	0.00	0		
2	Process Materials/Consumables	0.00	0.00	0.00		0.00
3	Lubricants (specify details as per Para 2B)	0.00	0.00	0.00		0.00
4	Power	0.00	0.00	0.00		0.00
5	Direct Employees Cost	0.00	0.00	0.00		0.00
6	Direct Expenses	1379.93	5540.76	1504.62		6018
7	Consumable Stores & Spares	0.00	0.00	0.00		0.00
8	Repairs & Maintenance	0.00	0.00	0.00		0.00
9	Quality Control Expenses	0.00	0.00	0.00		0.00
10	Research & Development Expenses	0.00	0.00	0.00		0.00
11	Technical know-how Fee/Royalty, if any	0.00	0.00	0.00		0.00
12	Depreciation/Amortization	0.00	0.00	0.00		0.00
13	Other Production Overheads	0.00	0.00	0.00		0.00
14	Industry Specific operating Expenses (Specify as per Para 2C)	0.00	0.00	0.00		0.00
15	Total (1 to 13)	1379.93	5540.76	1504.62		6018
16	Increase/Decrease Work in Progress	0.00	0.00	0.00		0.00
17	Less: Credits for Recoveries, if any	0.00	0.00	0.00		0.00
18	Primary Packing Cost	0.00	0.00	0.00		0.00
19	Cost of Production/Operations (14 + 16 to 17)	1379.93	5540.76	1504.62		6018
20	Cost of Finished Goods Purchased	0.00	0.00	0.00		0.00
21	Total Cost of Production & Purchases (19 + 20)	1379.93	5540.76	1504.62		6018
22	Increase/Decrease in Stock of Finished Goods	0		0.33		
23	Less: Self/Captive Consumption (incl. Samples, etc.)	1379.22	5540.69	1504.27		6018
24	Other Adjustments (if any)	-0.34		0.70		
25	Cost of Production/Operation of Goods/Services Sold (21 + 22 to 23)	0.00	0.00	0.00		0.00
26	Administrative Overheads	0.00	0.00	0.00		0.00
27	Primary Packing Cost	0.00	0.00	0.00		0.00
28	Selling & Distribution Overheads	0.00	0.00	0.00		0.00
29	Cost of Sales before Interest (24 to 27)	0.00	0.00	0.00		0.00
30	Interest & Financing Charges	0.00	0.00	0.00		0.00
31	Cost of Sales (28-29)	0.00	0.00	0.00		0.00
32	Net Sales Realization (Net of Taxes and Duties)	0.00	0.00	0.00		0.00
33	Margin / Profit / (Loss) as per Cost Accounts (31 - 30)	0.00	0.00	0.00		0.00


DIRECTOR (FINANCE)

TGGENCO,

VIDYUT SOUDHA, HYDERABAD



B-2A Details of Material Consumed

(Rs. In Crores)

Name of the Product		ROM Coal							
CETA Heading		27161920							
Sl.No	Description of Material	Category	UOM	2023-24			2022-23		
				Quantity	Rate	Amount	Quantity	Rate	Amount
1						11.18			0.00
2									
3									
	Total								

Category: Indigenous /Imported /Self Manufactured

B-2B Details of Utilities Consumed


(Rs. In Crores)

Name of the Product		Electricity from Solar Plants							
CETA Heading		ROM Coal							
Sl.No	Description of Material	UOM	2023-24			2022-23			
			Quantity	Rate	Amount	Quantity	Rate	Amount	
1	Power	MU			0.00			0.00	
2									
3									
	Total								

B-2C Details of Industry Specific operating Expenses

(Rs. In Crores)

Name of the Product		ROM Coal							
CETA Heading		27161920							
Sl.No	Description of Industry Specific operating Expenses						2023-24	2022-23	
							Amount	Amount	
1							0	0	
2									
3									



 DIRECTOR (FINANCE)
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 WIDUT SODHA, HYDRABAD



D-1. PRODUCT AND SERVICE PROFITABILITY STATEMENT (for audited products/services)

(Rs. In Crores)

S.no	Particulars	2023-24			2022-23		
		Sales	Cost of Sales	Margin	Sales	Cost of Sales	Margin
1	Generation of Electricity-Hydro Plants	1284.36	742.55	534.31	1214.72	789.66	525.06
2	Generation of Electricity-Thermal	13987.45	14027.41	-49.56	12004.98	12663.4	-658.43
3	Generation of Electricity-Solar Plants	1.77	1.12	0.66	1.94	1.11	0.83
4	ROM coal	0.00	0.00	0.00	0.00	0.00	0.00
	Total	15273.98	14788.08	485.91	13321.64	13454.2	-132.56


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D-2. PROFIT RECONCILIATION (for the company as a whole)		[Rs. In Crores]	
S.no.	Particulars	2023-24	2022-23
1	Profit or Loss as per Cost Accounting Records	485.91	-132.56
	For the audited product groups	485.91	-132.56
2	Add: Incomes not considered in cost accounts:		
	Other Income	289.20	308.00
	Prior period adjustments	4.00	1,188.74
	O&M contracts Income	7.07	6.80
	Non Tariff Income true-up	-170.94	-191.08
	Total	125.34	1312.46
3	Less: Expenses not considered in cost accounts:		
	Pension Expenses	53.77	59.90
	O&M contracts Expenditure	11.08	7.67
	Total	64.86	67.57
4	Difference in Valuation of stock between financial accounts and cost accounts	0.00	0.00
5	Adjustments for others, if any (specify)	0.00	0.00
6	Profit or Loss as per Financial Accounts (excluding Other Comprehensive Income for companies following Ind AS)	546.39	1112.32

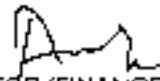

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(Rs. In Crores)

D.3. VALUE ADDITION AND DISTRIBUTION OF EARNINGS (for the company as a whole)			
Sl No	Particulars	2023-24	2022-23
	Value Addition:		
1	Gross Sales (excluding returns)	16,580.76	14,609.91
2	Less: Excise duty, etc.	-	-
3	Net Sales	16,580.76	14,609.91
4	Add: Export Incentives	-	-
5	Add/Less: Adjustment in Finished Stocks	-	-
6	Less: Cost of bought out inputs	-	-
	(a) Cost of Materials Consumed	9,244.96	7,878.37
	(b) Process Materials / Chemicals	-	-
	(c) Consumption of Stores & Spares	-	-
	(d) Utilities (e.g. power & fuel)	44.95	34.74
	(e) Others, if any	376.15	383.11
	Total Cost of bought out inputs	9,666.06	8,248.22
7	Value Added	6,914.70	6,361.69
8	Add: Other Income including prior period adjustments	125.34	1,312.46
9	Add: Extra Ordinary Income	-	-
10	Other comprehensive income	22.73	(436.12)
11	Earnings available for distribution	7,062.77	7,238.13
	Distribution of Earnings to:		
1	Employees as salaries & wages, retirement benefits, etc.	2,287.77	2,114.48
2	Shareholders as dividend	-	-
3	Company as retained funds	1,750.71	1,910.27
4	Government as taxes (Income Tax & Deferred Tax)	142.20	203.36
5	Extra ordinary Expenses	-	-
6	Others, if any	2,882.14	3,010.02
7	Total distribution of earnings	7,062.77	7,238.13


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WIDYUT SOUDHA, HYDERABAD



D-4. FINANCIAL POSITION AND RATIO ANALYSIS (for the company as a whole)

[Rs. In Crores]

Sno.	Particulars	Units	2023-24	2022-23
A.	Financial Position			
1	Paid-up Capital		869.64	869.64
2	Reserves & Surplus		6691.96	5663.04
3	Long Term Borrowings		29166.68	29603.67
4	(a) Gross Fixed Assets		53937.70	48173.49
	(b) Net Fixed Assets		44876.81	40453.88
5	(a) Current Assets		13953.59	12044.88
	(b) Less: Current Liabilities & Provisions		17886.23	11630.58
	(c) Net Current Assets		(3932.64)	414.30
6	Capital Employed		40944.17	40868.18
7	Net Worth		6961.60	6534.68
B.	Financial Performance			
1	Value Added		6914.70	6361.69
2	Net Revenue from operations of Company		16580.76	14619.91
3	Profit before Tax (PBT)		546.39	1112.31
C.	Profitability Ratios			
1	PBT to Capital Employed (B3/A6)	%	1.33%	2.72%
2	PBT to Net Worth (B3/A7)	%	7.85%	17.02%
3	PBT to Value Added (B3/B1)	%	7.90%	17.48%
4	PBT to Net Revenue from operations of Company (B3/B2)	%	3.30%	7.61%
D.	Other Financial Ratios			
1	Debt-Equity Ratio	%	4.19	4.53
2	Current Assets to Current Liabilities	%	0.78	1.04
3	Value Added to Net Sales	%	41.70%	43.54%
E.	Working Capital Ratios			
1	Raw Materials Stock to Consumption	Months	0.65	0.80
2	Stores & Spares to Consumption	Months	0.00	0.00


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D-5. RELATED PARTY TRANSACTIONS (for the company as a whole)

Rs. in Crores

Sno.	Name of the Related Party	Name of the Product/Service Group	Nature of Transaction (Sale, Purchase, etc.)	Quantity in kgs	Transfer Price	Amount in Rs.	Normal Price	Basis adopted to determine the normal price
1		NIL						
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								


 DIRECTOR (FINANCE)
 TGGENCO,
 VIDYUT SOUDHA, HYDERABAD

D-6 Reconciliation of Indirect Tax				(Rs. In Crores)			
Sl.No	Particulars	Taxable value/ Assessable value	Excise duty	CGST	SGST / (MGST)	IGST	CPSX
1	Outward taxable supplies (other than rated, nil rated & exempted)	343.30		24.52	24.54	1.93	0.45
2	Outward supplies (non-rated)						
3	Inward supplies liable to reverse charge	223.47		0.52	0.52	0.03	0.30
4	Other inward supplies (Nil rated, exempted)	0.00		0.00	0.00	0.00	0.00
5	Non-GST Inward supplies	17616.27		0.00	0.00	0.00	0.00
6	Total	18158.05		25.04	25.06	1.96	0.45
Total duties/ Taxes payable							
Duties/ Taxes paid (by utilisation of input tax credit) and payment							
7	CGST			5.20	0.00	0.00	0.00
8	SGST/UTGST			0.00	5.58	0.00	0.30
9	IGST			0.00	0.00	0.71	0.30
10	CPSX			0.00	0.00	0.00	0.45
11	Transitional credit			0.00	0.00	0.00	0.00
12	Total input tax credit utilised			5.20	5.58	0.71	0.45
13	Payments through cash ledger			27.79	27.76	1.65	0.00
14	Total Duties/ Taxes paid			32.99	33.34	1.91	0.45
15	Difference between taxes paid and payable			7.60	7.66	0.00	0.00
16	Interest/penalty/fines paid						

For Nageswara Rao & Co
Cost Accountants
Firm Reg. No: 000332

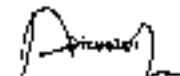
AVIN NAGESWARA RAO
Partner
M.No. 3029

Place Hyderabad
Date: 28.12.2024

For and on behalf of the Board


Company Secretary

G.P.R. HRUDAYA
Company Secretary
TGGENCO, Vidyut Soudha,
HYDERABAD - 500 082



DIRECTOR (FINANCE)
TGGENCO,
VIDYUT SOUDHA, HYDERABAD