

TGNPDCL

F.Y. 2024-25



NORTHERN POWER DISTRIBUTION COMPANY OF TELANGANA LIMITED
Balance Sheet as at 31st March, 2025

(Rs in Crore)

S No	Particulars	Note	As at 31st March, 2025	As at 31st March, 2024
I.	EQUITY AND LIABILITIES			
1)	Shareholders' funds			
	(a) Share capital	2	5,869.20	5,869.20
	(b) Reserves and surplus	3	(18,985.10)	(17,773.23)
2)	Share application money pending allotment	4	-	-
3)	Non-current liabilities			
	(a) Long term borrowings	5	10,607.98	10,621.55
	(b) Deferred tax liabilities	6	-	-
	(c) Other long term liabilities	7	1,509.19	1,416.09
	(d) Long term provisions	8	1,007.51	915.70
4)	Current liabilities			
	(a) Short term borrowings	9	11,277.48	7,487.48
	(b) Trade payables			
	- Due to micro and small enterprises		-	-
	- Due to others	10	11,043.35	12,066.84
	(c) Other current liabilities	11	2,099.18	2,133.55
	(d) Short term provisions	12	967.49	747.44
	Total		25,396.28	23,484.62
II.	ASSETS:			
1)	Non-current assets			
	(a) Property, plant and equipment & Intangible Assets			
	(i) Property, Plant and Equipment	13	5,359.61	4,851.60
	(ii) Intangible assets	13	3.70	5.97
	(iii) Capital work-in-progress	14	876.67	893.37
	(b) Non-current investments	15	195.58	192.45
	(c) Long term loans and advances	16	7.02	6.92
	(d) Other non-current assets	17	4,016.32	5,266.64
2)	Current assets			
	(a) Inventories	18	30.05	40.52
	(b) Trade receivables	19	12,559.81	10,091.76
	(c) Cash and Cash Equivalents	20	46.81	185.16
	(d) Short term loans and advances	21	48.55	28.80
	(e) Other current assets	22	2,252.16	1,921.43
	Total		25,396.28	23,484.62
	Significant Accounting Policies	1		

The accompanying notes from 1 to 49 are an integral part of the Financial Statements

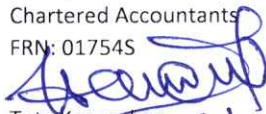
For and on behalf of the Board of Directors

As per our report of even date

For M/s Tota Karunakar

Chartered Accountants

FRN: 017545



Tota Karunakar

Partner

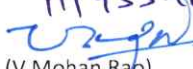
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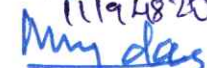



(V. Thirupathi Reddy)
Director (Fin) & C.F.O

DIN: 11195596


(V. Mohan Rao)
Director (Projects)

DIN: 11194820


(R. Charandas)
Chief General Manager (Finance)

Place: Warangal

Date: 15/07/25

Kannati Varun Reddy, IAS

Chairman & Managing Director
(DIN: 10451180)


(T. Madhusudhan)
Director (Operations)

DIN: 11194086


(C. Prabhakar)
Director (HRD & IR)

DIN: 11195253


(K. Venkatesham)
Company Secretary (Gr-II)
ACS-14604





NORTHERN POWER DISTRIBUTION COMPANY OF TELANGANA LIMITED
Statement of Profit and Loss for the year ended 31st March, 2025

(Rs in Crore)

S No	Particulars	Note	Year ended 31st March, 2025	Year ended 31st March, 2024
I.	Revenue from operations			
	1. Sale of Power	23	9,979.54	9,375.92
	2. Tariff Subsidy	23	7,141.59	7,446.95
	3. Taking over of Operational Losses under UDAY Scheme (for the F.Y. 2023-24)	23	720.59	1,498.00
	4. Additional financial support (GO Ms No. 02 date: 21/01/2025)	23	103.08	-
II.	Other income	24	187.54	171.24
III.	Total Income (I+II)		18,132.34	18,492.11
IV.	Expenses:			
	Power purchase cost	25	14,388.97	15,483.73
	Employee benefits expense	26	2,435.53	2,338.42
	Finance costs	27	1,708.58	1,359.03
	Depreciation and amortization expense	13	400.07	368.26
	Other expenses	28	558.38	383.86
V.	Total Expenses		19,491.53	19,933.29
VI.	Profit/(Loss) before tax (III- V)		(1,359.19)	(1,441.18)
VII.	Tax expense:			
	1. Current tax		-	-
	2. Deferred tax		-	-
VIII.	Profit/(Loss) for the year (VI-VII)		(1,359.19)	(1,441.18)
IX.	Earnings per equity share:	29		
	1. Basic (In Rupees)		(2.32)	(2.46)
	2. Diluted (In Rupees)		(2.32)	(2.46)
	Significant accounting policies	1		

The accompanying notes from 1 to 49 are an integral part of the Financial Statements

For and on behalf of the Board of Directors

As per our report of even date
For M/s Tota Karunakar
Chartered Accountants
FRN: 01754S

(Signature)

Tota Karunakar
Partner
M.No.020962
UDIN:

2500762BMMM

XL5023



(Signature)

(V.Thirupathi Reddy)
Director (Fin)& C.F.O
DIN: 11195596

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(K.Venkatesham)
Company Secretary (Gr-II)
ACS-14604



Place: Warangal

Date: 15/07/25



NORTHERN POWER DISTRIBUTION COMPANY OF TELANGANA LIMITED
Cash Flow Statement for the year ended 31st March, 2025

(Rs in Crore)

Particulars		2024-25		2023-24	
1 CASH FLOW FROM OPERATING ACTIVITIES					
Profit/(Loss) before tax			(1,359.19)		(1,441.18)
Adjustments for:					
a) Depreciation and amortisation expense	400.07			368.26	
b) Deferred Revenue Income	(154.56)			(140.71)	
c) Interest Income	(5.97)			(4.51)	
d) Finance costs	1,708.58	1,948.12		1,359.03	1,582.06
Operating Profit/(Loss) before working capital changes			588.93		140.88
(Increase) in Trade receivables and other receivables	(2,818.55)			(2,058.11)	
(Increase) in Inventories	10.47			(15.24)	
Increase in Trade payables	1,588.07	(1,220.01)		4,528.56	2,455.20
Cash Generated From Operations			(631.08)		2,596.08
Less: Income Tax paid			-		-
Net cash inflow / (outflow) from operating activities			(631.08)		2,596.08
2 CASH FLOW FROM INVESTING ACTIVITIES					
Purchase of Property, Plant and Equipment & Intangible Assets	(889.10)			(761.11)	
Interest received on Investments	5.97			4.51	
Interest Accrued on Contingency Reserve	(3.39)			(2.73)	
Proceeds from sale of other Investments	1,250.23			(1,800.39)	
Investments (Quoted & Un-Quoted)	(3.13)			(4.04)	
Net cash inflow / (outflow) from investing activities			360.58		(2,563.77)
3 CASH FLOW FROM FINANCING ACTIVITIES					
Contributions, Grants from Consumers	301.88			320.13	
Proceeds from Borrowings	1,535.46			911.44	
Increase in Reserve & Reserve Funds	3.39			2.73	
Finance costs	(1,708.59)			(1,359.02)	
Net cash inflow / (outflow) from financing activities			132.14		(124.73)
Net increase / (decrease) in cash and cash equivalents			(138.35)		(92.41)
Cash & Cash Equivalents:					
a) at the Beginning of the year			185.16		277.56
b) at the End of the year			46.81		185.16

Note.1 Cash flow statement has been prepared under the indirect method as set out in AS - 3 specified under Section 133 of the Companies Act, 2013.

Note.2 Cash and Cash Equivalents:

Particulars	As at	As at
	31.03.2025	31.03.2024
Cash and Cash Equivalents		
Cash on Hand	10.45	19.36
Cash at bank (Balance with banks)	4.94	111.36
Cash in Transit (Drafts on hand)	0.14	10.46
Other Bank Balances		
Short Term Deposits with banks	31.28	43.98
Total	46.81	185.16

As per our Report of even date

For and on behalf of the Board of Directors

For Tota Karunakar
Chartered Accountants
FRN: 01754S

Tota Karunakar
Partner
M.No.020962
UDIN:

25020962B
mmmxLS023



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Company Secretary (Gr-II)
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Place: Warangal

Date: 15/07/25

1. SIGNIFICANT ACCOUNTING POLICIES

1.1. Basis of Accounting:

The Financial Statements of the Company are prepared on accrual basis of accounting under historical cost convention in accordance with Generally Accepted Accounting Principles (GAAP) in India and the relevant provisions of the Companies Act, 2013 including Accounting Standards notified there under. The Company is governed by the Electricity Act, 2003 and therefore the provisions of the said Act read with the rules made there under prevail wherever the same are inconsistent with the provisions of the Companies Act, 2013.

1.2. Property, Plant & Equipment:

- a) Property, Plant & Equipment are shown at historical cost less depreciation. In respect of assets transferred under Second Transfer Scheme, they are carried at the transferred values less depreciation.
- b) In respect of Fixed Assets built/constructed/fabricated, the following costs are capitalized:
 - All direct costs including freight, insurance, non-refundable duties, taxes and other incidental expenses incurred to bring the asset in present condition.
 - Relevant borrowing costs.
 - Employee cost and other administrative expenses computed at 10% (8.5% for the former and 1.5% for the latter) of the base capital expenditure and this amount is reduced from respective expenses.
- c) Land gifted by Consumers, Local Bodies and Others are shown at Re.1/- irrespective of its value.
- d) Capital Spares are included in Plant and Machinery.
- e) Intangible assets being computer software are stated at cost less accumulated amortisation.

1.3. Capital Work-in-Progress:

The expenditure, including incidental expenses (relevant borrowing costs and 10% of base capital expenditure towards establishment charges), incurred towards capital works is accumulated in various work orders.

1.4. Contributions, Grants and Subsidies:

- a) Tariff Subsidy from the Government of TELANGANA (GOTS) is accounted as revenue under income head which is as per the Tariff Order issued by the TGERC.
- b) The contributions and grants received towards capital assets where the ownership lies with the Company are accounted as Capital reserve and the same are amortised in proportion of depreciation charged.
- c) Losses support under UDAY scheme by the State Government is recognised as revenue on accrual basis.



1.5. Investments:

Long Term Investments are stated at cost after adjusting for premium/discounts, if any provision for diminution in the value of Investments is made only if such decline is other than temporary.

1.6. Inventories:

- Stock of stores is valued at weighted average cost.
- Scrap is valued at net realizable value as at each Balance Sheet date.
- Non-moving, obsolete and unserviceable stores are provided for adequately.

1.7. Provisions and Contingencies:

- The Company creates a provision when there is a present obligation as a result of a past event that probably requires an out flow of resources and where a reliable estimate can be made of the amount of the obligation.
- A disclosure for contingent liability is made when there is a possible obligation or a present obligation that probably will not require an out flow of resources or where a reliable estimate of the amount of the obligation cannot be made.

1.8. Revenue Recognition: Revenue including other income is recognized based on certainty of realisation.

- Revenue from sale of power is recognized based on tariff order/instructions issued by TSERC.
- Un-billed revenue from sale of power is accounted based on the calculation of 15/45 days on monthly/bi-monthly as per the billing cycle of previous billing months consistently.
- As per the Additional Disclosure statements issued by Ministry of power, Government of India, dated 10/10/2024 a procedure notified in respect of provisioning of trade receivables is as follows:

Trade receivables outstanding for following periods from due date of payment	% of provisioning for the		
	FY 2024-25	FY 2025-26	FY 2026-27 and onwards
0 and up to 90 days	NIL	NIL	NIL
Exceeding 90 days and up to 180 days	5%	10%	15%
Exceeding 180 days and up to 1 year	20%	25%	30%
Exceeding 1 year and up to 2 years	35%	40%	45%
Exceeding 2 years and up to 3 years	55%	60%	75%
More than 3 years	75%	80%	100%
Dues from permanently disconnected consumers**	75%	75%	75%

** The Services under billing stop status will be considered as due from permanently disconnected Consumers.



Previously, Provision for Bad and Doubtful Debts is created based on provisions of Electricity Act, 2003.i.e. more than 24 months under billing stop services arrears.

d) Delayed Payment Surcharge (DPS) is recognized as revenue on realisation basis.

1.9. Depreciation:

a) The Company is following depreciation rates as notified by the Central Electricity Regulatory Commission. Accordingly, 90% of the cost of an asset is written off on a straight-line method over the estimated useful life of the asset.

Previously we used to follow the depreciation rates as notified by the Ministry of Power up to the F.Y.2019-20. As per Directive No.4 the Commission directed the DISCOMs to Compute Depreciation in accordance with CERC Rates instead of MOP (Ministry of Power) Rates. Company is adopted CERC (Central Electricity Regulatory Commission) depreciation rates from the F.Y.2020-21 prospectively.

b) Depreciation is provided from the date of capitalization at the rates as stated in the above Para on the fixed assets in use at the beginning of the year and on additions during the year.

c) Intangible assets are amortised @ 15% on straight line basis.

d) Fixed assets are depreciated at the following rates:

Sl.No	Asset Group Heads	CERC Rates of Dep. %
1.	Land & Land Rights	-
2.	Buildings - Distribution Installations (Control Room)	3.34
3.	Buildings - Office Buildings	3.34
4.	Buildings - Staff Residential Colony	3.34
5.	Buildings - Others	3.34
6.	Buildings - Temporary Erections	100.00
7.	Other Civil Works	3.34
8.	Plant & Machinery	5.28
9.	Capacitor Banks	5.28
10.	Battery Chargers	5.28
11.	Material Handling/ Construction/ Misc. Equipment	5.28
12.	Lines, Cables & Network	5.28



13.	Meters & Metering Equipment	5.28
14.	Vehicles-Buses, Trucks& Trailers	9.50
15.	Vehicles-Motor Cars/Jeep/Scooter/Motor cycles	9.50
16.	Furniture & Fixtures	6.33
17.	Office Equipment	6.33
18.	Computers & IT Equipment	15.00
19.	Air Conditioners	5.28

1.10. Impairment:

Property, Plant & Equipment is reviewed for impairment whenever events or changes in circumstances indicate that their carrying amount may not be recoverable. An impairment loss is recognized in the Statement of Profit and Loss if the carrying amount of an asset exceeds its recoverable amount. Recoverable amount is the higher of an asset's net selling price and value in use. An impairment loss is recognized on asset is reversed when the conditions warranting impairment provision no longer exists.

1.11. Borrowing Costs:

Borrowing cost directly attributable to the acquisition or construction of a qualifying, capital asset is capitalized as part of cost of that asset. Other borrowing costs are recognized as an expense in the period in which they are incurred.

1.12. Employment Benefits:

- a) **Defined Contribution Plan:** Contribution to defined contribution plans being Employee Provident Fund are recognized in the Statement of Profit and Loss during the period in which the employees render the services.
- b) **Defined Benefit Plan:** Liabilities in respect of defined benefit being pension, gratuity and leave encashment are determined based on actuarial valuation made at the end of the year which is computed using Projected Unit Credit (PUC) method. Actuarial Gains/Losses arising out of actuarial valuation on defined benefit plans are recognized immediately in the Statement of Profit and Loss.
 - **For employees appointed before 01.02.1999 and retired after 01.02.1999:** The Company provides for Pension and Gratuity, a defined retirement benefit plan in respect of employees appointed before 01.02.1999. The Pension and Gratuity Plan provides a payment as AP Revised pension rules 1980 as adopted by the company to the vested employees on retirement, death, incapacitation or termination of employment with an amount based on the respective employee's



salary and the tenure of employment with the Company. The company share of 26% of total Liability with regard to the Pension and Gratuity Plan is determined by actuarial valuation at each Balance Sheet date using the projected unit credit method. Accordingly, the Company contributes to the Company's Pension and Gratuity Trust. Actuarial gains or losses arising from experience adjustments and changes in actuarial assumptions are recognized in the Statement of Profit and Loss for the period in which they arise.

- **For employees appointed on or after 01.02.1999:** The Company provides for Gratuity, a defined retirement benefit plan in respect of employees appointed on or after 01.02.1999. The Gratuity Plan provides a lump-sum payment to the vested employees on retirement, death, incapacitation or termination of employment, with an amount based on the respective employee's salary and the tenure of employment with the Company. The liability with regard to the Gratuity Plan is determined by actuarial valuation at each Balance Sheet date using the projected unit credit method. Accordingly, the Company is maintaining fund with the LIC. Actuarial gains or losses arising from experience adjustments and changes in actuarial assumptions are recognized in the Statement of Profit and Loss for the period in which they arise.
- **Earned Leave Encashment:** The employees of the company are entitled to earned leaves (subject to a maximum of 300 days) which are accumulating and non-accumulating in nature. The expected cost of accumulating earned leaves is determined by actuarial valuation based on additional amount expected to be paid as a result of the unused entitlement that has accumulated at the Balance Sheet date. Actuarial gains or losses arising from experience adjustments and changes in actuarial assumptions are recognized in the Statement of Profit and Loss for the period in which they arise.

1.13. Taxes on Income:

Provision for current tax is made for the amount of tax payable in respect of taxable income for the year under the Income Tax Act, 1961. Deferred tax is recognized on timing differences being the difference between taxable Income and accounting income that originates in one period and are capable of reversal in one or more subsequent periods, subject to consideration of prudence.



Notes forming part of the financial statements

Note: 2 - SHARE CAPITAL

(Rs in Crore)

Particulars	As at 31.03.2025	As at 31.03.2024
Authorised share capital (1000,00,00,000 equity shares of Rs.10/- each) (Previous year 1000,00,00,000 equity shares of Rs.10/- each)	10,000.00	10,000.00
Issued, subscribed and paid up share capital (586,92,03,212 equity shares of Rs.10/- each) (Previous year 586,92,03,212 equity shares of Rs.10/- each)	5,869.20	5,869.20

Note: 2.1

Out of the above, 25,60,08,400 equity shares are issued for consideration other than cash

Note: 2.2. Details of shareholders holding more than 5% of shares:

Name of the Share Holder	No. of Shares as at 31.03.2025	No. of Shares as at 31.03.2024
The Governor of the State of Telangana	5,86,92,03,203	5,86,92,03,203
% of shares held	100.00	100.00

Note: 2.3. Rights attached to equity shares

a) The Company has only one class of equity shares having face value of Rs.10/- each. The dividend proposed by the Board of Directors if any is subject to the approval of the shareholders in the ensuing Annual General Meeting.

b) In the event of liquidation of the company, equity shareholders will be entitled to receive remaining assets of the company after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares.

Note: 2.4. Reconciliation of the Number of shares:

(in numbers)

Particulars	As at 31.03.2025	As at 31.03.2024
Number of shares as at the beginning of the year	5,86,92,03,212	5,86,92,03,212
Add: Shares issued during the year	-	-
Number of shares as at the end of the year	5,86,92,03,212	5,86,92,03,212

Note:- 2.5. Shares held by the Promoters at the end of the year

Sl.no	Promoter name	No of. shares	%of Total shares	% Change during the year
1	His Excellency Hon'ble Governor of Telangana	5,86,92,03,203	100.00	Nil

Note: 3 - RESERVES AND SURPLUS

(Rs in Crore)

Particulars	As at 31.03.2025	As at 31.03.2024
A) Capital reserve		
i) Consumer contributions for service connections		
At the beginning of the year	1,794.53	1,600.98
Add: Received during the year	297.25	318.35
Less: Amortised during the year	124.94	124.79
At the end of the year	1,966.84	1,794.53
ii) Subsidies/Grants towards cost of Capital assets (P:IE-Urban INDIRAMMA, DDG,RGGVY,DDUGJY,IPDS, Sowbagya,STSDP ST Habitations,RAPDRP-Part A, and RAPDRP SCADA Works)		
At the beginning of the year	421.82	435.96
Add: Received during the year	4.63	1.78
Less: Amortised during the year	29.62	15.92
At the end of the year	396.83	421.82
iii) Contingency reserve fund		
At the beginning of the year	47.33	44.60
Add: Transfer from statement of Profit & Loss (Interest on Contingency Reserve Investment)	3.39	2.73
At the end of the year	50.72	47.33
B) Surplus/(Deficit) in statement of Profit and Loss		
Profit/(Loss) at the beginning of the year	(20,036.91)	(18,593.00)
Profit/(Loss) for the year	(1,359.19)	(1,441.18)
Less: Transfer to contingency reserve fund	3.39	2.73
Add: Transfer of accumulated loss to TSSPDCL	-	-
At the end of the year	(21,399.49)	(20,036.91)
Total	(18,985.10)	(17,773.23)



Note: 3.1: P:IE-Urban (INDIRAMMA) Works:

This Grant was received for electrification of Urban Municipal Wards. As per the tripartite agreement entered by the Company with REC and State Govt. dated 12-08-2005, the company shall be the owner of the assets created on implementation of the individual projects sanctioned by REC under Indiramma programme.

Note: 3.2: Rajiv Gandhi Grameena Vidyudeekarana Yojana (RGGVY) Works:

a) As per the tripartite agreement entered by the Company with REC and State Govt. dated 12-08-2005, State Government shall be the owner of the assets created on implementation of the individual projects sanctioned by REC under national programme. The Company is to operate and maintain these assets to effect power supply in the project areas and derive consequential benefits out of the assets created under the project.

b) In the report of C&AG on Public Sector Undertakings for the year ended 31st March, 2013 commented on non treating of RGGVY Assets as company assets. Hence, as per the comments of C&AG and minutes of meeting, D.O.Lr.No.876/Pr.I/2013 Dt.20-08-2013, the management agreed to treat the RGGVY assets as company assets from the F.Y.2015-16.

Note: 3.3 Decentralised Distribution Generation (DDG)

This Grant was received for rural electricity and rural households electrification with solar panels.

Note: 3.4 Deendayal Upadhyaya Gram Jyothi Yojana (DDUGJY)

This Grant was received for separation of agriculture and non agriculture feeders, strengthening and augmentation of sub transmission & Distribution infrastructure in rural areas, including metering of Distribution Transformers, feeders, customers and completion of targets laid down under RGGVY for 12th and 13th plan by subsuming RGGVY in DDUGJY.

Note: 3.5: Integrated Power Development Scheme (IPDS)

This Grant was received for augmentation of movable assets including the sub-stations along with associated 66KV/33 KV /22 KV/11 KV lines existing sub-stations by Installation of higher capacity/additional power transformer along with associated equipment/switchgear etc. and Erection of HT lines for reorientation/ re-alignment.

Note:3.6: Pradhan Manthri Sahaj Bijli Har Ghar Yojana(SAUBHAGYA)

This Grant was received for providing last mile connectivity and electrification of un-electrified rural and urban households.

Note:3.7: RAPDRP PART-A and RAPDRP PART-A SCADA

M/s Power Finance Corporation Limited, New Delhi has converted loans(Principal and interest) sanctioned under the Schemes RAPDRP PART-A and RAPDRP PART-A SCADA of Rs.48.85 Crores and Rs.10.98 Crores respectively into Grants as on 30.03.2022 as the projects under RAPDRP were completed on the scheduled time of 31.03.2015 and evaluated by theTPIEA-IT (Third Party Independent Evaluating Agency-IT).

Note:3.8: STSDF ST Habitations

The Scheme is sponsored and 100% funded by state government.The main moto is to electrification of un-electrified ST Habitations&conversion of lines from S-Phase to 3-Phase in ST Habitations and laying of new 3-Phase lines upto ST farmer fields for release of agriculture services.

Note:3.9: Consumer Contributions & Grants are amortised and booked as deferred revenue every year @5.28% which is commensurate with the depreciation rate of plant and machinery. During the year Rs.124.94 Crores from Consumer Contributions and Rs.29.62 Crores from Grants have been transferred to deferred revenue (Note.No.24).

Note: 3.10:PMJUGA (PM Janjatiya Unnat Gram Abhiyan)

The Scheme is, introduced to address critical gaps in infrastructure, education in livelihood of tribal areas and communities. Ministry of tribal affairs has identified 695 ST Populated villages in TGNPDCL.

Note:3.11: PM JANMAN:

a) On grid electrification proposals sanctioned for electrification of 3360 PVTG HHs cost of Rs. 598.65 lakhs with 60% government of india and 40% funds of government of Telangana/TGNPDCL.

b)Off Grid electrification proposals sanctioned for electrification of 90 PVTG HHs cost of Rs. 45 lakhs @ Rs. 50,000 per HH with central financial assistance by government of india is Rs. 50,000/-per HH.

Note:3.12:

Amount Received towards Burnt Meter Deposit is operating through New GL Account 5500125.Amount received from consumers credited to this account and booked as deferred revenue every year @5.28% which is commensurate with the depreciation rate of plant and machinery.

Note: 4 - Share application money pending allotment**(Rs in Crore)**

Particulars	As at 31.03.2025	As at 31.03.2024
- Funds received from Govt. of Telangana	-	-
- Funds received under UDAY Scheme from Govt. of Telangana	-	-
Total	-	-



Note: 5 - LONG TERM BORROWINGS

(Rs in Crore)

Particulars	As at 31.03.2025	As at 31.03.2024
BONDS/DEBENTURES		
i) Bonds to TGGENCO	299.50	299.50
Series-I, 2995 bonds with F.V of Rs.10.00 lakh each@9.95%	-	-
ii) Bonds to TGGENCO Pension and Gratuity Trust	50.00	50.00
Series-I, 500 bonds with F.V of Rs.10.00 lakh each@9.95%	-	-
iii) Bonds to TGTRANSCO	31.70	31.70
Series-I, 317 bonds with F.V of Rs.10.00 lakh each@9.95%	61.42	61.42
Series-III, 6,142 bonds with F.V of Rs.1.00 Lakh each@10.00%	-	-
iv) Bonds to TGNDPCL Trust	31.40	31.40
Series-I, 314 bonds with F.V of Rs.10.00 Lakhs each@9.95%	-	-
v) Bonds to Union Bank of India(As per FRP)	262.50	262.50
Series-I, 2625 bonds with F.V of Rs.10 Lakh each@9.95%	-	-
vi) Bonds to Bank of Maharashtra(As per FRP)	123.00	123.00
Series-II, 1230 bonds with F.V of Rs.10 Lakh each@10.00%	-	-
vii) Bonds to Syndicate Bank (As per FRP)	-	-
Series-II, 645 bonds with F.V of Rs.10 Lakh each@10.00%	-	-
viii) Bonds to HPGCL Employees Pension Fund Trust (As per FRP)	13.50	13.50
Series-II, 135 bonds with F.V of Rs.10 Lakh each@10.00%	-	-
ix) Bonds to Punjab State Warehousing Coporation Pension Fund	10.00	10.00
Series-II, 100 bonds with F.V of Rs.10 Lakh each@10.00%	-	-
x) Bonds to HVPNL Employees Pension Fund Trust	17.00	17.00
Series-II, 170 bonds with F.V of Rs.10 Lakh each@10.00%	-	-
xi) Bonds to HVPNL Employees Provident Fund Trust	4.00	4.00
Series-II, 40 bonds with F.V of Rs.10 Lakh each@10.00%	-	-
xii) Bonds to Himachal Pradesh State Electricity Bord Limited General	20.00	20.00
Series-II, 200 bonds with F.V of Rs.10 Lakh each@10.00%	-	-
Sub Total	924.02	924.02
TERM LOANS - SECURED		
- From Others	1,543.86	1,702.80
i) Term loans from REC Ltd (Direct)	500.00	-
ii) Medium term loan from REC Ltd	33.91	19.16
iii) Term loans from PFC Ltd	97.65	154.64
iv) Term loans from PTCIFSL	31.10	35.23
iv) Long Term Loans from PFC-IPDS	22.66	25.78
v) Term loans from REC-DDUGJY	1,000.00	0.00
vi) Medium term loan from PFC Ltd	50.00	0.00
vii) long term loans from PFC-33/11 KV SS	-	-
Sub Total	3,279.18	1,937.62
TERM LOANS - UNSECURED		
- From Others	6.07	6.07
i) Term loans from State Govt.	301.99	351.28
ii) Term loans - JICA	1,331.28	2,467.74
iii) Special Long Term Transition Loans from REC Ltd	1,880.70	2,505.84
iv) Special Long Term Transition Loans from PFC Ltd	1,450.44	1,222.56
v) REC-LPS	1,450.44	1,222.57
vi) PFC-LPS	-	-
Sub Total	6,420.92	7,776.05
iii) Less: Loans transferred to APEPDCL & TGSPDCL	(16.14)	(16.14)
Total	10,607.98	10,621.55



Note:5.1

Bonds issued to various entities as above are repayable on or before 31.03.2029 on which Interest ranging from 9.95% to 10% payable on half yearly basis. An amount of Rs.92.06 Crore has been incurred during the year (Note .No.27).

Note:5.2

Term loans raised from various entities as above, are secured by the assets generated from those borrowings.

Note:5.3

Term loans from State Govt. and Term Loans under JICA are represented by the Government guaranteed loans. Special Long Term Transition Loans from REC.Ltd and PFC.Ltd are accorded under additional corporate support during Covid-2019 period.

Note:5.4

Current Maturities of Long Term Loans(to be payable in next 12 months) Rs.1675.10 Crores (P.Y. Rs.310.97 Crores) are shown under Short term borrowings (note.no.9.c)

Note:5.5

State Govt. Loan of Rs.36.11 crores was transferred to DISCOM at the time of its formation (by unbundling of APSEB and APTRANSCO). In the Previous years an amount of Rs.30.05 Crore has been repaid by the company and Rs.6.07 Crore is outstanding as on 31.03.2025. An amount of Rs.0.06 Crore interest provision has been created for the F.Y. 2024-25

Note:5.6

1. TGDISCOMs have availed the JICA (Japan International Cooperation Agency) Loan through Government of Telangana (GoTS) under back-to-back arrangement with Government of India (GoI) for the conversion of Low Voltage Distribution System (LVDS) to High Voltage Distribution System (HVDS) in the Telangana State.
2. JICA has disbursed the total loan sanctioned as per the terms of sanction. Has communicated the amortization schedule for payment of Interest is from December, 2019 and principal is from June, 2021.
3. Accordingly, 8 (eight) half yearly installments of interest and 5 (five) half yearly installments of Principal have been discharged by GoI to JICA and adjusted back-to-back arrangement with Govt. of Telangana as per the communication received dated: 26.08.2023. There is no further communication from govt regarding payment.
4. The Govt. of Telangana, till date has not raised a demand on the DISCOMs for repayment of installments on JICA Loan.Hence the principal amount as per schedule of payment is showing under current maturities of long term debts.

Note:5.7

The company liability towards provincial GPF balances of employees allotted to TGNPDCL was transferred to TGNPDCL by issuing APGENCO bonds worth Rs.29.00 Crore in the year 2001-02. According to the company, APGENCO has not paid interest on the bonds regularly as per the terms of the bonds. Interest was received with delay during the period 2001-02 to 2011-12. Subsequently the bonds were redeemed by issuing APNPDCL power bonds amounting to Rs.31.37 Crore in the year 2014. In December 2022, the NPDCL trust has arrived at an amount of Rs.8.71 Crore as receivable from APGenco towards interest on delayed payment of interest in respect of bonds issued in 2001-02. However, the total interest amount receivable was neither accounted for nor adjusted from the power purchase dues payable by TGNPDCL to TGGENCO. The amount so received belongs to TGNPDCL provident fund trust and on receipt, is payable to the trust.

Note:5.8

During the Financial Year 2024-25 An amount of Rs.50.00 Crores loan availed from PFC @10.50% towards construction of 33/11 KV Sub stations and inter linked lines. Rs. 500.00 Crores term loan availed from REC @10.75% p.a. and Rs. 1000.00 Crores term loan availed from IREDA @10% towards working capital loan.



5.2 Bonds are issued to Banks and others institutions against Short term loans and payables under Financial Restructuring Programme:

Name of the Bank/Financial institution	Rate of Interest	Balance Outstanding as on 31.03.2025 (Rupees in Crores)	Type (Monthly / Quarterly / Half Yearly)	No. of Installments remaining	Installment Amount (Rupees in Crores)	Project Covered	Security Against Loan	Year of Maturity
Union Bank of India	9.95% to 10.00%	262.50	Half Yearly	-	-	Financial re-structuring programme	State Government	2029
Bank of Maharashtra	9.95% to 10.00%	123.00	Half Yearly	-	-			2029
HPGCL EMPLOYEES PENSION FUND TRUST	9.95% to 10.00%	13.50	Half Yearly	-	-			2029
PUNJAB STATE WAREHOUSING CORPORATION PENSION FUND TRUST	9.95% to 10.00%	10.00	Half Yearly	-	-			2029
HVPNL EMPLOYEES PENSION FUND TRUST	9.95% to 10.00%	17.00	Half Yearly	-	-			2029
HVPNL EMPLOYEES PROVIDENT FUND TRUST	9.95% to 10.00%	4.00	Half Yearly	-	-			2029
HIMACHAL PRADESH STATE ELECTRICITY BOARD LIMITED	9.95% to 10.00%	20.00	Half Yearly	-	-			2029
Total		450.00						
TSNPDCL PF Trust	9.95% to 10.00%	31.40	Half Yearly	-	-	Financial re-structuring programme	State Government	2029
TSGENCO	9.95% to 10.00%	299.50	Half Yearly	-	-			2029
TSGENCO P&G Trust	9.95% to 10.00%	50.00	Half Yearly	-	-			2029
TSTRANSCO-I	9.95% to 10.00%	31.70	Half Yearly	-	-			2029
TSTRANSCO-II	9.95% to 10.00%	61.42	Half Yearly	-	-			2029
Total		474.02						
Grand Total		924.02						



5.3. Loans from Power Finance Corporation is secured against hypothecation/mortgage on upcoming assets of various sub stations along with associated lines for which the term loan was sanctioned. Details of securities given against each loan are as tabulated below:

Loan No.	Rate of Interest	Balance Outstanding as on 31.3.2025 (Rupees in Crores)	Type (Monthly / Quarterly / Half Yearly)	No. of Installments remaining	Installment Amount (Rupees in Crores)	Project Covered	Security Against Loan
31237001	10.25 to 10.75%	1.17	Quarterly	14	0.08	Regular distribution strengthening projects	State Government
31237002	10.25 to 10.75%	0.40	Quarterly	14	0.03		
31237003	10.25 to 10.75%	0.39	Quarterly	14	0.03		
31237004	10.25 to 10.75%	0.46	Quarterly	14	0.03		
31237005	10.25 to 10.75%	0.45	Quarterly	14	0.03		
31237006	10.25 to 10.75%	0.80	Quarterly	14	0.06		
31237007	10.25 to 10.75%	0.61	Quarterly	14	0.04		
31237008	10.25 to 10.75%	0.62	Quarterly	14	0.04		
31237009	10.25 to 10.75%	1.78	Quarterly	14	0.13		
31237010	10.25 to 10.75%	2.37	Quarterly	14	0.17		
31237011	10.25 to 10.75%	0.51	Quarterly	14	0.04		
31237012	10.25 to 10.75%	1.07	Quarterly	14	0.08		
31237013	10.25 to 10.75%	0.94	Quarterly	14	0.07		
31237014	10.25 to 10.75%	0.41	Quarterly	14	0.03		
31237015	10.25 to 10.75%	0.41	Quarterly	14	0.03		
31237016	10.25 to 10.75%	0.72	Quarterly	14	0.05		
31237017	10.25 to 10.75%	2.57	Quarterly	14	0.18		
31237018	10.25 to 10.75%	0.57	Quarterly	14	0.04		
31237019	10.25 to 10.75%	1.21	Quarterly	14	0.09		
31237020	10.25 to 10.75%	0.35	Quarterly	14	0.02		
31237021	10.25 to 10.75%	9.49	Quarterly	14	0.68		
31237022	10.25 to 10.75%	0.23	Quarterly	14	0.02		
Total		27.51			1.97		

Loan No.	Rate of Interest	Balance Outstanding as on 31.3.2025 (Rupees in Crores)	Type (Monthly / Quarterly / Half Yearly)	No. of Installments remaining	Installment Amount (Rupees in Crores)	Project Covered	Security Against Loan
RAPDRP PART-B GOI Loan	12.00%	6.40	Monthly	50	0.10	Restructured accelerated power development and reforms program	State Government

Loan No.	Rate of Interest	Balance Outstanding as on 31.3.2025 (Rupees in Crores)	Type (Monthly / Quarterly / Half Yearly)	No. of Installments remaining	Installment Amount (Rupees in Crores)	Project Covered	Security Against Loan
PFC (Fin. assistance 33/11 KV SS & Inter linked Lines- 37407001)	10.50%	50.00	Monthly	180	0.28	Restructured accelerated power development and reforms program	State Government

PFC-IPDS Loan

Loan No.	Rate of Interest	Balance Outstanding as on 31.3.2025 (Rupees in Crores)	Type (Monthly / Quarterly / Half Yearly)	No. of Installments remaining	Installment Amount (Rupees in Crores)	Project Covered	Security Against Loan
37452001	10.50	15.61	Quarterly	38	0.41	Regular distribution strengthening projects	State Government
37452002	10.50	11.35	Quarterly	38	0.30		
37452003	10.50	8.44	Quarterly	38	0.22		
37452004	10.50	5.11	Quarterly	38	0.13		
37452005	10.50	4.12	Quarterly	38	0.11		
Total		44.63			1.17		



M/s PTC India Financial Services Ltd., New Delhi (LTL)

Loan No.	Rate of Interest	Balance Outstanding as on 31.3.2025 (Rupees in Crores)	Type (Monthly / Quarterly / Half Yearly)	No. of installments remaining	Installment Amount (Rupees in Crores)	Project Covered	Security Against Loan
20000350	10.75%	33.80	Monthly	58	0.58	For implementation of pumpset energisation scheme in WGL	Current Assets
20000634	11.75%	120.85	Monthly	29	4.17		
		154.65			4.75		

Loans from M/s JICA

Loan No.	Rate of Interest	Balance Outstanding as on 31.3.2025 (Rupees in Crores)	Type (Monthly / Quarterly / Half Yearly)	No. of installments remaining	Installment Amount (Rupees in Crores)	Project Covered	Security Against Loan
	0.65%	351.28	6 months	61	-	-	-

Loans from Govt.

Loan No.	Rate of Interest	Balance Outstanding as on 31.3.2025 (Rupees in Crores)	Type (Monthly / Quarterly / Half Yearly)	No. of installments remaining	Installment Amount (Rupees in Crores)	Project Covered	Security Against Loan
		6.07					

Special Long Term Transition Loan from REC LTD

Loan No.	Rate of Interest	Balance Outstanding as on 31.3.2025 (Rupees in Crores)	Type (Monthly / Quarterly / Half Yearly)	No. of installments remaining	Installment Amount (Rupees in Crores)	Project Covered	Security Against Loan
46715941	9.88%	2,110.57	Monthly	65	32.47	Payable to CPSU Gencos, Transcos, IPPs and RE Generators	State Government Guarantee

Special Long Term Transition Loan from PFC LTD

Loan No.	Rate of Interest	Balance Outstanding as on 31.3.2025 (Rupees in Crores)	Type (Monthly / Quarterly / Half Yearly)	No. of installments remaining	Installment Amount (Rupees in Crores)	Project Covered	Security Against Loan
37469001	9.75%	2,201.21	Monthly	65	26.49	Payable to CPSU Gencos, Transcos, IPPs and RE Generators	State Government Guarantee

Special Long Term Transition Loan from REC LTD

Loan No.	Rate of Interest	Balance Outstanding as on 31.3.2025 (Rupees in Crores)	Type (Monthly / Quarterly / Half Yearly)	No. of installments remaining	Installment Amount (Rupees in Crores)	Project Covered	Security Against Loan
46717584	10.00%	498.72	Monthly	12	40.00	Payable to CPSU Gencos, Transcos, IPPs and RE Generators	State Government Guarantee
50718292	10.00%	412.50	Monthly	99	4.17		
50718292	10.00%	500.00	Monthly				
46717835	10.00%	997.96	Monthly	7	138.70		
46718077	10.00%	999.13	Monthly	12	83.28		
Total		3,408.31					



LPS loan from PFC Limited

Loan No.	Rate of Interest	Balance Outstanding as on 31.3.2025 (Rupees in Crores)	Type (Monthly / Quarterly / Half Yearly)	No. of installments remaining	Installment Amount (Rupees in Crores)	Project Covered	Security Against Loan
37474001	9.50%	1,450.44	Monthly			Payable to CPSU Gencos, Transcos, IPPs	State Government Guarantee

LPS loan from REC Ltd.

Loan No.	Rate of Interest	Balance Outstanding as on 31.3.2025 (Rupees in Crores)	Type (Monthly / Quarterly / Half Yearly)	No. of installments remaining	Installment Amount (Rupees in Crores)	Project Covered	Security Against Loan
46717181	9.50%	1,450.44	Monthly			Payable to CPSU Gencos, Transcos, IPPs and RE Generators	State Government Guarantee

Long term loan from PFC Ltd.

Long term loan from PFC Ltd.

Loan No.	Rate of Interest	Balance Outstanding as on 31.3.2025 (Rupees in Crores)	Type (Monthly / Quarterly / Half Yearly)	No. of installments remaining	Installment Amount (Rupees in Crores)	Project Covered	Security Against Loan
37475001	10.00%	995.77	Monthly	14	68.89	Payable to CPSU Gencos, Transcos, IPPs and RE Generators	State Government Guarantee
37475002	10.00%	998.36	Monthly	38	26.61		
37475003	10.00%	999.71	Monthly	6	168.74		
37475004	10.00%	500.00	Monthly				
37475005	10.00%	500.00	Monthly				
37473001	10.00%	400.00	Monthly				
37473002	10.00%	600.00	Monthly				
TOTAL		4,993.84					



5.4 Secured Loan from Rural Electrification Corporation is secured against hypothecation/mortgage on upcoming assets of various sub stations along with associated lines for which the term loan was sanctioned. Details of securities given against each loan are as tabulated below:

which the term loan was sanctioned. Details of securities given against each loan are as tabulated below.								
S.No	Loan No.	Rate of Interest	Balance Outstanding as on 31.3.2025 (Rupees in Crores)	Type (Monthly / Quarterly / Half Yearly)	No. of Installments remaining	Installment Amount (Rupees in Crores)	Project Covered	Security Against Loan
1	746365	11.36%	0.20	Monthly	16	0.013	For implementation of pumpset energisation scheme in WGL	33/11 KV Lines, Sub stations, Transfromers and Poles created by utilizing the Loans
2	745000221	11.36%	0.10	Monthly	1	0.10		
3	745000306	11.36%	0.04	Monthly	3	0.00		
4	746000592	11.36%	0.47	Monthly	3	0.00		
5	746000980	11.36%	0.06	Monthly	3	0.00		
6	745230	11.36%	0.93	Monthly	44	0.02		
7	745230	11.36%	0.25	Monthly	44	0.01		
8	745230	11.36%	0.33	Monthly	44	0.01		
9	745230	11.36%	0.17	Monthly	44	0.00		
10	745230	11.36%	0.13	Monthly	44	0.00		
11	745230	11.36%	0.25	Monthly	44	0.01		
12	745230	11.36%	0.33	Monthly	44	0.01		
13	745230	11.36%	0.57	Monthly	44	0.01		
14	745230	11.36%	0.94	Monthly	44	0.02	Implementation of Pumpset energisation scheme in KNR	
15	745230	11.36%	0.17	Monthly	44	0.00		
16	745230	11.36%	0.55	Monthly	44	0.01		
17	745230	11.36%	0.81	Monthly	44	0.02		
18	745230	11.36%	0.33	Monthly	44	0.01		
19	746465	11.36%	4.34	Monthly	38	0.11		
20	746465	11.36%	0.61	Monthly	38	0.02		
21	746466	11.36%	1.54	Monthly	38	0.04	Erection of new 33 KV Lines	
22	746466	11.36%	1.02	Monthly	38	0.03		
23	746467	11.36%	3.51	Monthly	38	0.09	Establishment of 17 No.s of 33/11 KV,5 MVA substations along with associated lines	
24	746467	11.36%	0.36	Monthly	38	0.01	Establishment of 13 No.s of 33/11 KV,5 MVA substations along with associated lines	
25	746468	11.36%	3.59	Monthly	38	0.09	Establishment of 18 No.s of 33/11 KV,5 MVA substations along with associated lines	
26	746468	11.36%	0.03	Monthly	38	0.00	Establishment of 14 No.s of 33/11 KV,5 MVA substations along with associated lines	
27	746469	11.36%	4.67	Monthly	38	0.12	Establishment of 24 No.s of 33/11 KV,5 MVA substations along with associated lines	



S.No	Loan No.	Rate of Interest	Balance Outstanding as on 31.3.2025 (Rupees in Crores)	Type (Monthly / Quarterly / Half Yearly)	No. of Installments remaining	Installment Amount (Rupees in Crores)	Project Covered	Security Against Loan
28	746469	11.36%	1.15	Monthly	38	0.03	Pumpset energisation works in Armoor & 7 other Mandals	33/11 KV Lines, Sub stations, Transfromers and Poles created by utilizing the Loans
29	746780	11.36%	7.91	Monthly	51	0.16	For Implementation of HVDS works	
30	746846	11.36%	0.04	Monthly	60	0.00		
31	746846	11.36%	0.70	Monthly	63	0.01		
32	746846	11.36%	1.61	Monthly	63	0.03		
33	746846	11.36%	0.66	Monthly	63	0.01		
34	746846	11.36%	0.93	Monthly	60	0.02		
35	746846	11.36%	1.41	Monthly	60	0.02		
36	746846	11.36%	0.28	Monthly	60	0.00		
37	746846	11.36%	4.78	Monthly	60	0.08		
38	746918	11.36%	0.02	Monthly	60	0.00	Creation of Distribution Infrastructure to facilitate Agriculture pumpset connections	
39	746918	11.36%	3.47	Monthly	60	0.06	For Implementation of HVDS works	
40	746918	11.36%	5.88	Monthly	60	0.10		
41	746918	11.36%	3.11	Monthly	60	0.05		
42	746918	11.36%	2.97	Monthly	60	0.05		
43	746918	11.36%	0.59	Monthly	60	0.01		
44	746918	11.36%	5.16	Monthly	60	0.09		
45	746931	11.36%	0.04	Monthly	60	0.00		
46	746931	11.36%	1.77	Monthly	60	0.03		
47	746931	11.36%	0.90	Monthly	60	0.02	Conversion of 1 Phase DTRs to 3 Phase Agl. DTRs	
48	746931	11.36%	0.58	Monthly	60	0.01		
49	746931	11.36%	1.14	Monthly	60	0.02		
50	746931	11.36%	1.60	Monthly	60	0.03		
51	746931	11.36%	0.89	Monthly	60	0.01		
52	746932	11.36%	0.05	Monthly	60	0.00		
53	746932	11.36%	1.37	Monthly	60	0.02		
54	746932	11.36%	1.68	Monthly	60	0.03		



S.No	Loan No.	Rate of Interest	Balance Outstanding as on 31.3.2025 (Rupees in Crores)	Type (Monthly / Quarterly / Half Yearly)	No. of installments remaining	Installment Amount (Rupees in Crores)	Project Covered	Security Against Loan
55	746932	11.36%	1.02	Monthly	60	0.02	Creation of Distribution Infrastructure to facilitate Agriculture pumpset connections	33/11 KV Lines, Sub stations, Transfromers and Poles created by utilizing the Loans
56	746932	11.36%	1.76	Monthly	60	0.03		
57	746932	11.36%	3.53	Monthly	60	0.06		
58	746932	11.36%	0.20	Monthly	60	0.00		
59	746932	11.36%	2.89	Monthly	60	0.05		
60	746933	11.36%	0.05	Monthly	60	0.00		
61	746933	11.36%	0.68	Monthly	60	0.01		
62	746933	11.36%	1.64	Monthly	60	0.03		
63	746933	11.36%	2.27	Monthly	60	0.04		
64	746933	11.36%	3.22	Monthly	60	0.05	Erection of 20 Nos of 33/11 KV substations	
65	746933	11.36%	3.17	Monthly	60	0.05	Erection of 21 Nos of 33/11 KV substations	
66	746933	11.36%	4.08	Monthly	60	0.07		
67	746934	11.36%	0.05	Monthly	60	0.00		
68	746934	11.36%	5.44	Monthly	60	0.09		
69	746934	11.36%	1.01	Monthly	60	0.02		
70	746934	11.36%	2.74	Monthly	60	0.05		
71	746934	11.36%	1.50	Monthly	60	0.02		
72	746934	11.36%	0.74	Monthly	60	0.01		
73	746934	11.36%	5.35	Monthly	60	0.09		
74	746935	11.36%	0.05	Monthly	60	0.00		
75	746935	11.36%	1.43	Monthly	60	0.02	9 Hrs supply to Agl connections	
76	746935	11.36%	3.33	Monthly	60	0.06		
77	746935	11.36%	1.61	Monthly	60	0.03		
78	746935	11.36%	2.24	Monthly	60	0.04		
79	746935	11.36%	6.44	Monthly	60	0.11		
80	746936	11.36%	0.05	Monthly	60	0.00		
81	746936	11.36%	7.40	Monthly	60	0.12		



S.No	Loan No.	Rate of Interest	Balance Outstanding as on 31.3.2025 (Rupees in Crores)	Type (Monthly / Quarterly / Half Yearly)	No. of Installments remaining	Installment Amount (Rupees in Crores)	Project Covered	Security Against Loan
82	746936	11.36%	3.76	Monthly	60	0.06	P:SI(Distribution)	33/11 KV Lines, Sub stations, Transfromers and Poles created by utilizing the Loans
83	746936	11.36%	1.83	Monthly	60	0.03		
84	746936	11.36%	3.83	Monthly	60	0.06		
85	746936	11.36%	0.85	Monthly	60	0.01		
86	746936	11.36%	0.08	Monthly	60	0.00		
87	746937	11.36%	0.05	Monthly	60	0.00		
88	746937	11.36%	6.09	Monthly	60	0.10		
89	746937	11.36%	5.62	Monthly	60	0.09		
90	746937	11.36%	3.75	Monthly	60	0.06		
91	746937	11.36%	2.65	Monthly	60	0.04		
92	746937	11.36%	3.34	Monthly	60	0.06		
93	746937	11.36%	6.59	Monthly	60	0.11		
94	746981	11.36%	5.55	Monthly	51	0.11		
95	746982	11.36%	0.04	Monthly	60	0.00		
96	746982	11.36%	0.65	Monthly	60	0.01		
97	746982	11.36%	0.87	Monthly	60	0.01		
98	746982	11.36%	0.95	Monthly	60	0.02		
99	746982	11.36%	1.37	Monthly	60	0.02		
100	746982	11.36%	0.89	Monthly	60	0.01		
101	746983	11.36%	0.03	Monthly	60	0.00		
102	746983	11.36%	0.30	Monthly	60	0.01		
103	746983	11.36%	0.19	Monthly	60	0.00		
104	746983	11.36%	0.99	Monthly	60	0.02		
105	746983	11.36%	0.90	Monthly	60	0.02		
106	746997	11.36%	0.05	Monthly	60	0.00		
107	746997	11.36%	1.93	Monthly	60	0.03		
108	746997	11.36%	1.92	Monthly	60	0.03		
109	746997	11.36%	2.86	Monthly	60	0.05		
110	746997	11.36%	3.68	Monthly	60	0.06		
111	746997	11.36%	1.68	Monthly	60	0.03		
112	746997	11.36%	12.66	Monthly	60	0.21		
113	747048	11.36%	0.05	Monthly	60	0.00		
114	747048	11.36%	3.80	Monthly	60	0.06		
115	747048	11.36%	0.52	Monthly	60	0.01		



S.No	Loan No.	Rate of Interest	Balance Outstanding as on 31.3.2025 (Rupees in Crores)	Type (Monthly / Quarterly / Half Yearly)	No. of Installments remaining	Installment Amount (Rupees in Crores)	Project Covered	Security Against Loan
116	747048	11.36%	1.42	Monthly	60	0.02	P.S.(Distribution)	33/11 KV Lines, Sub stations, Transfromers and Poles created by utilizing the Loans
117	747048	11.36%	0.70	Monthly	60	0.01		
118	747048	11.36%	0.60	Monthly	60	0.01		
119	747049	11.36%	0.05	Monthly	60	0.00		
120	747049	11.36%	1.00	Monthly	60	0.02		
121	747049	11.36%	2.34	Monthly	60	0.04		
122	747049	11.36%	1.86	Monthly	60	0.03		
123	747049	11.36%	1.94	Monthly	60	0.03		
124	747049	11.10%	5.28	Monthly	60	0.09		
125	747049	11.36%	5.61	Monthly	60	0.09		
126	747050	11.36%	0.05	Monthly	60	0.00		
127	747050	11.36%	2.85	Monthly	60	0.05		
128	747050	11.36%	1.94	Monthly	60	0.03		
129	747050	11.36%	2.13	Monthly	60	0.04		
130	747050	11.36%	4.24	Monthly	60	0.07		
131	747050	11.36%	0.44	Monthly	60	0.01		
132	747050	11.36%	5.03	Monthly	60	0.08		
133	747051	11.36%	0.04	Monthly	60	0.00		
134	747051	11.36%	0.69	Monthly	60	0.01		
135	747051	11.36%	4.00	Monthly	60	0.07		
136	747051	11.36%	0.63	Monthly	60	0.01		
137	747051	11.36%	2.16	Monthly	60	0.04		
138	747051	11.36%	1.19	Monthly	60	0.02		
139	747051	11.36%	2.70	Monthly	60	0.04		
140	747073	11.36%	0.04	Monthly	60	0.00		
141	747073	11.36%	1.80	Monthly	60	0.03		
142	747073	11.36%	1.55	Monthly	60	0.03		
143	747073	11.36%	0.71	Monthly	60	0.01		
144	747073	11.36%	1.64	Monthly	60	0.03		
145	747073	11.36%	0.87	Monthly	60	0.01		
146	747073	11.36%	1.17	Monthly	60	0.02		
147	747073	11.36%	4.37	Monthly	60	0.07		
148	747087	11.36%	3.21	Monthly	44	0.07		
149	747087	11.36%	0.42	Monthly	44	0.01		



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150	747087	11.36%	1.17	Monthly	44	0.03	P:SI(Distribution)	33/11 KV Lines, Sub stations, Transfromers and Poles created by utilizing the Loans
151	747087	11.36%	0.82	Monthly	44	0.02		
152	747087	11.36%	0.60	Monthly	44	0.01		
153	747087	11.36%	0.65	Monthly	44	0.01		
154	747087	11.36%	0.78	Monthly	44	0.02		
155	747087	11.36%	0.54	Monthly	44	0.01		
156	747087	11.36%	1.40	Monthly	44	0.03		
157	747087	11.36%	0.37	Monthly	44	0.01		
158	747087	11.36%	0.82	Monthly	44	0.02		
159	747087	11.36%	1.99	Monthly	44	0.05		
160	747087	11.36%	1.21	Monthly	44	0.03		
161	747192	11.36%	7.02	Monthly	38	0.18		
162	747192	11.36%	4.32	Monthly	38	0.11		
163	747192	11.36%	0.13	Monthly	38	0.00		
164	747271	11.36%	3.49	Monthly	47	0.07		
165	747271	11.36%	0.42	Monthly	47	0.01		
166	747271	11.36%	1.16	Monthly	47	0.02		
167	747271	11.36%	1.48	Monthly	47	0.03		
168	747271	11.36%	0.88	Monthly	47	0.02		
169	747271	11.36%	0.68	Monthly	39	0.01		
170	747359	11.36%	4.27	Monthly	50	0.09		
171	747359	11.36%	1.94	Monthly	50	0.04		
172	747359	11.36%	0.92	Monthly	50	0.02		
173	747359	11.36%	1.34	Monthly	50	0.03		
174	747359	11.36%	0.84	Monthly	50	0.02		
175	747359	11.36%	1.29	Monthly	50	0.03		
176	747362	11.36%	4.18	Monthly	50	0.08		
177	747362	11.36%	3.68	Monthly	50	0.07		
178	747452	11.36%	1.01	Monthly	39	0.03		
179	747452	11.36%	0.91	Monthly	39	0.02		
180	747453	11.36%	7.65	Monthly	50	0.15		
181	747453	11.36%	0.70	Monthly	50	0.01		
182	747474	11.36%	3.04	Monthly	51	0.06		
183	747474	11.36%	1.10	Monthly	51	0.02		



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184	747474	11.36%	4.27	Monthly	51	0.08	P:SI(Distribution)	33/11 KV Lines, Sub stations, Transformers and Poles created by utilizing the Loans
185	747594	11.36%	1.95	Monthly	38	0.05		
186	747594	11.36%	2.22	Monthly	38	0.06		
187	747594	11.36%	2.78	Monthly	38	0.07		
188	747610	11.36%	8.14	Monthly	51	0.16		
189	747610	11.36%	0.71	Monthly	51	0.01		
190	747699	11.36%	1.35	Monthly	37	0.04		
191	747699	11.36%	0.33	Monthly	37	0.01		
192	747887	11.36%	2.76	Monthly	38	0.07		
193	747887	11.36%	4.06	Monthly	39	0.11		
194	747977	11.36%	0.60	Monthly	38	0.02		
195	4678480	11.36%	1.27	Monthly	45	0.03		
196	4678480	11.36%	1.21	Monthly	45	0.03		
197	4678480	11.36%	0.64	Monthly	45	0.01		
198	4678480	11.36%	4.75	Monthly	45	0.11		
199	4678480	11.36%	3.43	Monthly	45	0.08		
200	4678703	11.36%	3.50	Monthly	43	0.08		
201	4678703	11.36%	1.38	Monthly	43	0.03		
202	4678703	11.36%	0.87	Monthly	43	0.02		
203	4678703	11.36%	1.05	Monthly	43	0.02		
204	4678703	11.36%	0.46	Monthly	43	0.01		
205	4678703	11.36%	0.60	Monthly	43	0.01		
206	4679132	11.36%	6.37	Monthly	46	0.14		
207	4679132	11.36%	4.10	Monthly	46	0.09		
208	4679347	11.36%	6.34	Monthly	51	0.12		
209	4679347	11.36%	8.72	Monthly	51	0.17		
210	4679626	11.36%	1.57	Monthly	54	0.03		
211	4679626	11.36%	3.96	Monthly	54	0.07		
212	4679626	11.36%	4.97	Monthly	54	0.09		
213	4679626	11.36%	2.00	Monthly	54	0.04		
214	4679627	11.36%	4.09	Monthly	54	0.08		
215	4679627	11.36%	5.78	Monthly	54	0.11		
216	4679627	11.36%	2.09	Monthly	54	0.04		
217	4679627	11.36%	3.98	Monthly	54	0.07		
218	4679629	11.36%	2.01	Monthly	54	0.04		



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219	4679629	11.36%	3.25	Monthly	54	0.06	P.Si(Distribution)	33/11 KV Lines, Sub stations, Transfromers and Poles created by utilizing the Loans
220	4679629	11.36%	4.27	Monthly	54	0.08		
221	4679629	11.36%	7.75	Monthly	54	0.14		
222	4679629	11.36%	1.14	Monthly	54	0.02		
223	4679630	11.36%	0.51	Monthly	54	0.01		
224	4679630	11.36%	3.85	Monthly	54	0.07		
225	4679630	11.36%	4.59	Monthly	54	0.09		
226	4679630	11.36%	4.14	Monthly	54	0.08		
227	4679630	11.36%	2.62	Monthly	54	0.05		
228	4679631	11.36%	1.99	Monthly	54	0.04		
229	4679631	11.36%	6.84	Monthly	54	0.13		
230	4679631	11.36%	7.40	Monthly	54	0.14		
231	4679631	11.36%	4.17	Monthly	54	0.08		
232	4679631	11.36%	1.28	Monthly	54	0.02		
233	4679714	11.36%	0.21	Monthly	4	0.05		
234	4679714	11.36%	0.02	Monthly	4	0.01		
235	4679714	11.36%	0.80	Monthly	4	0.20		
236	4679714	11.36%	0.09	Monthly	4	0.02		
237	4679714	11.36%	20.24	Monthly	4	5.06		
238	4679714	11.36%	2.25	Monthly	4	0.56		
239	4679715	11.36%	1.95	Monthly	4	0.49		
240	4679715	11.36%	0.22	Monthly	4	0.05		
241	4679715	11.36%	15.22	Monthly	4	3.81		
242	4679715	11.36%	1.69	Monthly	4	0.42		
243	4679715	11.36%	35.03	Monthly	4	8.76		
244	4679715	11.36%	3.89	Monthly	4	0.97		
245	4679717	11.36%	3.18	Monthly	5	0.64		
246	4679717	11.36%	0.71	Monthly	5	0.14		
247	4679717	11.36%	0.37	Monthly	5	0.07		
248	4679717	11.36%	0.08	Monthly	2	0.02		
249	4679799	11.36%	4.09	Monthly	68	0.06		
250	4679800	11.36%	2.24	Monthly	68	0.03		
251	4679833	11.36%	13.59	Monthly	57	0.24		
252	4679833	11.36%	16.32	Monthly	57	0.29		
253	4679834	11.36%	20.01	Monthly	56	0.36		



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254	4679834	11.36%	19.26	Monthly	56	0.34	P-SI(Distribution)	33/11 KV Lines, Sub stations, Transformers and Poles created by utilizing the Loans
255	4679834	11.36%	5.07	Monthly	56	0.09		
256	4679835	11.36%	12.46	Monthly	54	0.23		
257	4679835	11.36%	15.60	Monthly	54	0.29		
258	4679835	11.36%	14.49	Monthly	54	0.27		
259	4679836	11.36%	15.05	Monthly	56	0.27		
260	4679836	11.36%	12.88	Monthly	56	0.23		
261	4679837	11.36%	11.78	Monthly	56	0.21		
262	4679837	11.36%	11.13	Monthly	56	0.20		
263	4679839	11.36%	18.23	Monthly	57	0.32		
264	4679839	11.36%	4.85	Monthly	57	0.09		
265	4679839	11.36%	4.06	Monthly	57	0.07		
266	4679840	11.36%	3.08	Monthly	54	0.06		
267	4679840	11.36%	18.08	Monthly	54	0.33		
268	4679840	11.36%	8.06	Monthly	54	0.15		
269	4679841	11.36%	18.42	Monthly	54	0.34		
270	4679841	11.36%	23.15	Monthly	54	0.43		
271	46710541	11.61%	5.62	Monthly	120	0.00		
272	46710542	11.61%	5.08	Monthly	120	0.00		
273	46710743	10.25%	22.56	Monthly	120	0.00		
274	46711027	11.36%	19.44	Monthly	120	0.00		
275	46711027	11.61%	4.28	Monthly		0.00		
276	46711671	11.36%	1.61	Monthly	102	0.02		
277	46711671	11.36%	1.80	Monthly	102	0.02		
278	46711671	11.36%	2.60	Monthly	102	0.03		
279	46711671	11.36%	1.35	Monthly	102	0.01		
280	46711671	11.36%	2.15	Monthly	102	0.02		
281	46711671	11.36%	2.36	Monthly	102	0.02		
282	46711671	11.36%	1.18	Monthly	102	0.01		
283	46711672	11.10%	18.34	Monthly	120	0.00		
284	46711672	11.61%	9.15	Monthly	120	0.00		
285	46711680	11.10%	6.94	Monthly	120	0.00		
286	46711680	11.61%	12.02	Monthly	120	0.00		
287	46711680	11.61%	11.94	Monthly		0.00		
288	46711680	11.61%	13.23	Monthly		0.00		



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289	46711681	10.25%	27.20	Monthly	120	0.00	P.S.(Distribution)	33/11 KV Lines, Sub stations, Transformers and Poles created by utilizing the Loans
290	46711937	11.10%	28.16	Monthly	120	0.00		
291	46711937	11.61%	30.30	Monthly	1	0.00		
292	46712047	11.36%	2.47	Monthly	87	0.03		
293	46712047	11.36%	0.49	Monthly	87	0.01		
294	46712048	11.36%	1.63	Monthly	87	0.02		
295	46712048	11.36%	0.54	Monthly	87	0.01		
296	46712049	11.36%	2.07	Monthly	87	0.02		
297	46712049	11.36%	0.47	Monthly	87	0.01		
298	46712050	11.36%	2.02	Monthly	87	0.02		
299	46712050	11.36%	0.46	Monthly	87	0.01		
300	46712051	11.36%	10.15	Monthly	87	0.12		
301	46712051	11.36%	2.36	Monthly	87	0.03		
302	46712132	11.36%	11.05	Monthly	120	0.00		
303	46712133	11.10%	20.15	Monthly	120	0.00		
304	46712133	11.61%	7.32	Monthly	120	0.00		
305	46713002	11.36%	1.98	Monthly	89	0.02		
306	46713002	11.36%	7.10	Monthly	89	0.08		
307	46713002	11.36%	5.11	Monthly	89	0.06		
308	46713002	11.36%	12.28	Monthly	89	0.14		
309	46713003	11.36%	1.59	Monthly	89	0.02		
310	46713003	11.36%	5.11	Monthly	89	0.06		
311	46713003	11.36%	4.87	Monthly	89	0.05		
312	46713003	11.36%	10.75	Monthly	89	0.12		
313	46713004	11.36%	1.99	Monthly	89	0.02		
314	46713004	11.36%	2.48	Monthly	89	0.03		
315	46713004	11.36%	1.95	Monthly	89	0.02		
316	46713004	11.36%	7.06	Monthly	89	0.08		
317	46713005	11.36%	1.71	Monthly	89	0.02		
318	46713005	0.1136	5.39	Monthly	89	0.06		
319	46713005	11.36%	3.88	Monthly	89	0.04		
320	46713005	11.36%	10.10	Monthly	89	0.11		
321	46713006	11.36%	1.83	Monthly	89	0.02		
322	46713006	11.36%	3.04	Monthly	89	0.03		
323	46713006	11.36%	4.32	Monthly	89	0.05		



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324	46/13006	11.36%	12.17	Monthly	89	0.14	P:SI(Distribution)	33/11 KV Lines, Sub stations, Transfromers and Poles created by utilizing the Loans
325	46/13554	11.36%	11.77	Monthly	107	0.11		
326	46/13554	11.36%	24.82	Monthly	107	0.23		
327	46/13554	11.36%	4.26	Monthly	107	0.04		
328	46/14024	10.25%	18.60	Monthly	120	0.00		
329	46/14025	11.10%	17.57	Monthly	120	0.00		
330	46/14025	11.36%	21.82	Monthly	120	0.00		
331	46/14025	11.61%	1.94	Monthly	120	0.00		
332	46/14025	11.61%	13.70	Monthly	120	0.00		
333	46/14842	11.10%	8.99	Monthly	120	0.00		
334	46/14844	11.36%	11.78	Monthly	107	0.11		
335	46/14846	11.10%	14.03	Monthly	120	0.00		
336	46/14846	11.61%	30.07	Monthly	120	0.00		
337	46/14846	11.61%	25.85	Monthly	120	0.00		
338	46/14846	11.61%	5.83	Monthly		0.00		
339	46/14846	11.61%	28.76	Monthly		0.00		
340	46/14847	11.10%	9.60	Monthly	120	0.00		
341	46/14847	11.61%	9.74	Monthly	120	0.00		
342	46/14847	11.61%	4.54	Monthly	120	0.00		
343	46/14848	10.25%	28.84	Monthly	120	0.00		
344	46/14848	11.50%	1.52	Monthly	120	0.00		
345	46/14875	11.10%	10.98	Monthly	120	0.00		
346	46/14875	11.61%	8.66	Monthly	120	0.00		
347	46/14875	11.61%	1.18	Monthly	120	0.00		
348	46/14978	10.25%	32.30	Monthly	120	0.00		
349	46/15199	10.25%	1.91	Monthly	120	0.00		
350	46/15199	11.61%	4.71	Monthly	120	0.00		
351	46/15199	11.61%	5.09	Monthly		0.00		
352	46/15199	11.61%	1.49	Monthly		0.00		
353	46/15200	10.25%	6.86	Monthly	120	0.00		
354	46/15201	10.85%	11.76	Monthly	120	0.00		
355	46/15201	11.61%	4.05	Monthly	120	0.00		
356	46/15201	11.61%	3.62	Monthly		0.00		
357	46/15223	10.34%	20.01	Monthly	120	0.00		



S.No	Loan No.	Rate of Interest	Balance Outstanding as on 31.3.2025 (Rupees in Crores)	Type (Monthly / Quarterly / Half Yearly)	No. of Installments remaining	Installment Amount (Rupees in Crores)	Project Covered	Security Against Loan
358	46715223	11.61%	5.21	Monthly	120	0.00	P:SI(Distribution)	33/11 KV Lines, Sub stations, Transformers and Poles created by utilizing the Loans
359	46715224	10.25%	22.94	Monthly	120	0.00		
360	46715225	10.85%	11.69	Monthly	120	0.00		
361	46715225	11.61%	13.75	Monthly	120	0.00		
362	46715225	11.61%	2.44	Monthly		0.00		
363	46715226	11.36%	38.27	Monthly	120	0.00		
364	46715226	11.61%	14.18	Monthly	120	0.00		
365	46715226	11.36%	66.62	Monthly	120	0.00		
366	46715733	10.85%	17.33	Monthly	120	0.00		
367	46715733	11.61%	15.08	Monthly	120	0.00		
368	46715733	11.61%	3.98	Monthly	0	0.00		
369	46715733	11.61%	5.96	Monthly		0.00		
370	46715898	10.30%	10.61	Monthly	120	0.00		
371	46715898	11.60%	9.94	Monthly	120	0.00		
372	745000263	11.36%	0.38	Monthly	3	0.00		
373	745000321	11.36%	0.37	Monthly	3	0.00		
374	745000322	11.36%	0.19	Monthly	3	0.00		
375	745000323	11.36%	0.29	Monthly	3	0.00		
376	745000324	11.36%	0.27	Monthly	3	0.00		
377	745000325	11.36%	0.46	Monthly	3	0.00		
378	745000344	11.36%	0.61	Monthly	3	0.00		
379	745000356	11.36%	0.21	Monthly	3	0.00		
380	745000357	11.36%	0.85	Monthly	3	0.00		
381	745000358	11.36%	0.22	Monthly	3	0.00		
382	745000359	11.36%	0.28	Monthly	3	0.00		
383	745000360	11.36%	0.32	Monthly	3	0.00		
384	745000361	11.36%	0.44	Monthly	3	0.00		
385	745000362	11.36%	0.44	Monthly	3	0.00		
386	745000363	11.36%	1.15	Monthly	3	0.00		
387	745000364	11.36%	1.06	Monthly	3	0.00		
388	745000365	11.36%	0.43	Monthly	3	0.00		
389	745000366	11.36%	0.17	Monthly	3	0.00		
390	745000367	11.36%	0.04	Monthly	3	0.00		
391	745000371	11.36%	0.27	Monthly	3	0.00		



S.No	Loan No.	Rate of Interest	Balance Outstanding as on 31.3.2025 (Rupees in Crores)	Type (Monthly / Quarterly / Half Yearly)	No. of Installments remaining	Installment Amount (Rupees in Crores)	Project Covered	Security Against Loan
392	745000373	11.36%	0.29	Monthly	3	0.00	P:SI(Distribution)	33/11 KV Lines, Sub stations, Transfromers and Poles created by utilizing the Loans
393	745000374	11.36%	0.36	Monthly	3	0.00		
394	745000375	11.36%	0.33	Monthly	3	0.00		
395	745000376	11.36%	0.37	Monthly	3	0.00		
396	745000377	11.36%	0.28	Monthly	3	0.00		
397	745000382	11.36%	1.22	Monthly	3	0.00		
398	745000386	11.36%	1.11	Monthly	3	0.00		
399	745000390	11.36%	0.69	Monthly	3	0.00		
400	745000397	11.36%	0.75	Monthly	3	0.00		
401	745000398	11.36%	0.61	Monthly	3	0.00		
402	745000405	11.36%	0.18	Monthly	3	0.00		
403	745000406	11.36%	0.66	Monthly	3	0.00		
404	745000408	11.36%	0.65	Monthly	3	0.00		
405	745000424	11.36%	0.67	Monthly	3	0.00		
406	745000425	11.36%	0.69	Monthly	3	0.00		
407	745000441	11.36%	0.17	Monthly	3	0.00		
408	745000456	11.36%	0.66	Monthly	3	0.00		
409	745000467	11.36%	0.06	Monthly	3	0.00		
410	746000657	11.36%	0.65	Monthly	3	0.00		
411	746000994	11.36%	0.62	Monthly	3	0.00		
412	746000995	11.36%	0.32	Monthly	3	0.00		
413	746000996	11.36%	0.49	Monthly	3	0.00		
414	746000997	11.36%	0.46	Monthly	3	0.00		
415	746000998	11.36%	0.73	Monthly	3	0.00		
416	746001031	11.36%	0.79	Monthly	3	0.00		
417	746001057	11.36%	0.26	Monthly	3	0.00		
418	746001062	11.36%	1.09	Monthly	3	0.00		
419	746001071	11.36%	0.29	Monthly	3	0.00		
420	746001072	11.36%	0.36	Monthly	3	0.00		
421	746001073	11.36%	0.41	Monthly	3	0.00		
422	746001074	11.36%	0.56	Monthly	3	0.00		
423	746001075	11.36%	0.56	Monthly	3	0.00		
424	746001076	11.36%	1.47	Monthly	3	0.00		
425	746001077	11.36%	1.60	Monthly	3	0.00		
426	746001078	11.36%	0.66	Monthly	3	0.00		
427	746001079	11.36%	0.26	Monthly	3	0.00		
428	746001080	11.36%	0.05	Monthly	3	0.00		



S.No	Loan No.	Rate of Interest	Balance Outstanding as on 31.3.2025 (Rupees in Crores)	Type (Monthly / Quarterly / Half Yearly)	No. of Installments remaining	Installment Amount (Rupees in Crores)	Project Covered	Security Against Loan
429	746001084	11.36%	0.41	Monthly	3	0.00	P:SI(Distribution)	33/11 KV Lines, Sub stations, Transfromers and Poles created by utilizing the Loans
430	746001088	11.36%	0.45	Monthly	3	0.00		
431	746001089	11.36%	0.55	Monthly	3	0.00		
432	746001090	11.36%	0.50	Monthly	3	0.00		
433	746001091	11.36%	0.57	Monthly	3	0.00		
434	746001093	11.36%	0.43	Monthly	3	0.00		
435	746001098	11.36%	1.87	Monthly	3	0.00		
436	746001129	11.36%	1.71	Monthly	3	0.00		
437	746001140	11.36%	1.03	Monthly	3	0.00		
438	746001151	11.36%	1.13	Monthly	3	0.00		
439	746001153	11.36%	0.94	Monthly	3	0.00		
440	746001175	11.36%	0.28	Monthly	3	0.00		
441	746001176	11.36%	1.01	Monthly	3	0.00		
442	746001179	11.36%	1.01	Monthly	3	0.00		
443	746001207	11.36%	1.03	Monthly	3	0.00		
444	746001209	11.36%	1.06	Monthly	3	0.00		
445	746001241	11.36%	0.26	Monthly	3	0.00		
446	746001261	11.36%	1.02	Monthly	3	0.00		
447	746001276	11.36%	0.09	Monthly	3	0.00		
448	4675000500	11.36%	0.67	Monthly	3	0.00		
449	4675000503	11.36%	0.69	Monthly	3	0.00		
450	4675000543	11.36%	0.88	Monthly	3	0.00		
451	4675000554	11.36%	1.16	Monthly	3	0.00		
452	4675000603	11.36%	0.93	Monthly	3	0.00		
453	4675000604	11.36%	1.18	Monthly	3	0.00		
454	4675000605	11.36%	1.37	Monthly	3	0.00		
455	4675000606	11.36%	1.17	Monthly	3	0.00		
456	4675000607	11.36%	1.61	Monthly	3	0.00		
457	4675000608	11.36%	0.06	Monthly	3	0.00		
458	4675000609	11.36%	0.57	Monthly	3	0.00		
459	4675000610	11.36%	0.68	Monthly	3	0.00		
460	4675000622	11.36%	0.12	Monthly	3	0.00		
461	4675000623	11.36%	0.07	Monthly	3	0.00		
462	4675000626	11.36%	2.12	Monthly	3	0.00		
463	4675000627	11.36%	3.21	Monthly	3	0.00		



S.No	Loan No.	Rate of Interest	Balance Outstanding as on 31.3.2025 (Rupees in Crores)	Type (Monthly / Quarterly / Half Yearly)	No. of Installments remaining	Installment Amount (Rupees in Crores)	Project Covered	Security Against Loan
464	4675000628	11.36%	0.93	Monthly	3	0.00	P:SI(Distribution)	33/11 KV Lines, Sub stations, Transformers and Poles created by utilizing the Loans
465	4675000629	11.36%	2.01	Monthly	3	0.00		
466	4675000630	11.36%	1.65	Monthly	3	0.00		
467	4675000631	11.36%	1.94	Monthly	3	0.00		
468	4675000632	11.36%	2.17	Monthly	3	0.00		
469	4675000633	11.36%	3.07	Monthly	3	0.00		
470	4675000809	11.36%	0.07	Monthly	3	0.00		
471	4675000810	11.36%	0.05	Monthly	3	0.00		
472	4675000811	11.36%	0.06	Monthly	3	0.00		
473	4675000812	11.36%	0.06	Monthly	3	0.00		
474	4675000813	11.36%	0.31	Monthly	3	0.00		
475	4675000862	11.36%	0.05	Monthly	3	0.00		
476	4675000863	11.36%	0.04	Monthly	3	0.00		
477	4675000864	11.36%	0.05	Monthly	3	0.00		
478	4675000865	11.36%	0.04	Monthly	3	0.00		
479	4675000866	11.36%	0.04	Monthly	3	0.00		
480	4676001347	11.36%	1.04	Monthly	3	0.00		
481	4676001371	11.36%	1.06	Monthly	3	0.00		
482	4676001490	11.36%	1.35	Monthly	3	0.00		
483	4676001566	11.36%	1.79	Monthly	3	0.00		
484	4676001670	11.36%	1.43	Monthly	3	0.00		
485	4676001671	11.36%	1.82	Monthly	3	0.00		
486	4676001672	11.36%	2.10	Monthly	3	0.00		
487	4676001673	11.36%	1.79	Monthly	3	0.00		
488	4676001674	11.36%	2.47	Monthly	3	0.00		
489	4676001678	11.36%	0.16	Monthly	3	0.00		
490	4676001679	11.36%	1.45	Monthly	3	0.00		
491	4676001680	11.36%	1.07	Monthly	3	0.00		
492	4676001694	11.36%	0.19	Monthly	3	0.00		
493	4676001695	11.36%	0.10	Monthly	3	0.00		
494	4676001704	11.36%	3.27	Monthly	3	0.00		
495	4676001705	11.36%	4.93	Monthly	3	0.00		
496	4676001706	11.36%	1.43	Monthly	3	0.00		
497	4676001707	11.36%	3.10	Monthly	3	0.00		
498	4676001708	11.36%	2.54	Monthly	3	0.00		



S.No	Loan No.	Rate of Interest	Balance Outstanding as on 31.3.2025 (Rupees in Crores)	Type (Monthly / Quarterly / Half Yearly)	No. of Installments remaining	Installment Amount (Rupees in Crores)	Project Covered	Security Against Loan
499	4676001709	11.36%	2.98	Monthly	3	0.00	P:SI(Distribution)	33/11 KV Lines, Sub stations, Transfromers and Poles created by utilizing the Loans
500	4676001710	11.36%	3.34	Monthly	3	0.00		
501	4676001711	11.36%	4.73	Monthly	3	0.00		
502	4676002051	11.36%	0.11	Monthly	3	0.00		
503	4676002052	11.36%	0.08	Monthly	3	0.00		
504	4676002053	11.36%	0.10	Monthly	3	0.00		
505	4676002054	11.36%	0.10	Monthly	3	0.00		
506	4676002055	11.36%	0.48	Monthly	3	0.00		
507	4676002223	11.36%	0.07	Monthly	3	0.00		
508	4676002224	11.36%	0.06	Monthly	3	0.00		
509	4676002225	11.36%	0.08	Monthly	3	0.00		
510	4676002226	11.36%	0.06	Monthly	3	0.00		
511	4676002227	11.36%	0.07	Monthly	3	0.00		
Total			2022.00			37.96		



5.5 Maturity Profile of Secured Term Loans from Banks and Financial Institutions

I) Bonds:

(Rupees in Crores)

Name of the Bank	1-3 Years	3-5 Years	5 Years & Above	Total
Union Bank of India	0.00	262.50	0.00	262.50
HPGCL EMPLOYEES PENSION FUND TRUST	0.00	13.50	0.00	13.50
PUNJAB STATE WAREHOUSING CORPORATION PENSION FUND TRUST	0.00	10.00	0.00	10.00
HVPNL EMPLOYEES PENSION FUND TRUST	0.00	17.00	0.00	17.00
HVPNL EMPLOYEES PROVIDENT FUND TRUST	0.00	4.00	0.00	4.00
HIMACHAL PRADESH STATE ELECTRICITY BOARD LIMITED GENERAL PROVIDENT FUND	0.00	20.00	0.00	20.00
BANK OF MAHARASHTRA	0.00	123.00	0.00	123.00
TSNPDCL PF Trust	0.00	31.40	0.00	31.40
TSGENCO	0.00	299.50	0.00	299.50
TSGENCO P&G Trust	0.00	50.00	0.00	50.00
TSTRANSCO-I	0.00	31.70	0.00	31.70
TSTRANSCO-II	0.00	61.42	0.00	61.42
Total	-	924.02	-	924.02

II) Loan from Power Finance Corporation Limited (Counter Part Fund Loan)

(Rupees in Crores)

Loan No.	1-3 Years	3-5 Years	5 Years & Above	Total
31237001 to 31237022	23.58	3.93	0.00	27.51
Total	23.58	3.93	-	27.51

III) Long Term Loans (PFC -RAPDRP-PART-B-GOI)

(Rupees in Crores)

Loan No.	1-3 Years	3-5 Years	5 Years & Above	Total
3123 4001 to 31234055	3.64	2.42	0.34	6.40
Total	3.64	2.42	0.34	6.40

IV) Loan from Rural Electrification Corporation Limited including DDUGJY

(Rupees in Crores)

Scheme Code No.	1-3 Years	3-5 Years	5 Years & Above	Closing Balance
746365	0.20	0.00	0.00	0.20
745000221	0.10	0.00	0.00	0.10
745000306	0.00	0.04	0.00	0.04
746000592	0.00	0.47	0.00	0.47
746000980	0.00	0.06	0.00	0.06
745230	0.76	0.17	0.00	0.93
745230	0.20	0.04	0.00	0.25
745230	0.27	0.06	0.00	0.33
745230	0.14	0.03	0.00	0.17
745230	0.11	0.02	0.00	0.13
745230	0.20	0.04	0.00	0.25
745230	0.27	0.06	0.00	0.33
745230	0.47	0.10	0.00	0.57
745230	0.77	0.17	0.00	0.94
745230	0.14	0.03	0.00	0.17
745230	0.45	0.10	0.00	0.55
745230	0.66	0.15	0.00	0.81
745230	0.27	0.06	0.00	0.33
746465	4.11	0.23	0.00	4.34
746465	0.58	0.03	0.00	0.61



746466	1.46	0.08	0.00	1.54
746466	0.97	0.05	0.00	1.02
746467	3.33	0.18	0.00	3.51
746467	0.34	0.02	0.00	0.36
746468	3.40	0.19	0.00	3.59
746468	0.03	0.00	0.00	0.03
746469	4.42	0.25	0.00	4.67
746469	1.09	0.06	0.00	1.15
746780	5.58	2.33	0.00	7.91
746846	0.02	0.02	0.00	0.04
746846	0.42	0.28	0.00	0.70
746846	0.96	0.64	0.00	1.61
746846	0.40	0.26	0.00	0.66
746846	0.56	0.37	0.00	0.93
746846	0.84	0.56	0.00	1.41
746846	0.17	0.11	0.00	0.28
746846	2.87	1.91	0.00	4.78
746918	0.01	0.01	0.00	0.02
746918	2.08	1.39	0.00	3.47
746918	3.53	2.35	0.00	5.88
746918	1.87	1.24	0.00	3.11
746918	1.78	1.19	0.00	2.97
746918	0.35	0.24	0.00	0.59
746918	3.10	2.06	0.00	5.16
746931	0.02	0.02	0.00	0.04
746931	1.06	0.71	0.00	1.77
746931	0.54	0.36	0.00	0.90
746931	0.35	0.23	0.00	0.58
746931	0.68	0.45	0.00	1.14
746931	0.96	0.64	0.00	1.60
746931	0.54	0.36	0.00	0.89
746932	0.03	0.02	0.00	0.05
746932	0.82	0.55	0.00	1.37
746932	1.01	0.67	0.00	1.68
746932	0.61	0.41	0.00	1.02
746932	1.06	0.71	0.00	1.76
746932	2.12	1.41	0.00	3.53
746932	0.12	0.08	0.00	0.20
746932	1.73	1.16	0.00	2.89
746933	0.03	0.02	0.00	0.05
746933	0.41	0.27	0.00	0.68
746933	0.98	0.66	0.00	1.64
746933	1.36	0.91	0.00	2.27
746933	1.93	1.29	0.00	3.22
746933	1.90	1.27	0.00	3.17
746933	2.45	1.63	0.00	4.08
746934	0.03	0.02	0.00	0.05
746934	3.26	2.18	0.00	5.44
746934	0.61	0.40	0.00	1.01
746934	1.65	1.10	0.00	2.74
746934	0.90	0.60	0.00	1.50
746934	0.45	0.30	0.00	0.74
746934	3.21	2.14	0.00	5.35
746935	0.03	0.02	0.00	0.05
746935	0.86	0.57	0.00	1.43
746935	2.00	1.33	0.00	3.33
746935	0.97	0.65	0.00	1.61
746935	1.34	0.90	0.00	2.24
746935	3.86	2.58	0.00	6.44
746936	0.03	0.02	0.00	0.05



746936	4.44	2.96	0.00	7.40
746936	2.25	1.50	0.00	3.76
746936	1.10	0.73	0.00	1.83
746936	2.30	1.53	0.00	3.83
746936	0.51	0.34	0.00	0.85
746936	0.05	0.03	0.00	0.08
746937	0.03	0.02	0.00	0.05
746937	3.65	2.44	0.00	6.09
746937	3.37	2.25	0.00	5.62
746937	2.25	1.50	0.00	3.75
746937	1.59	1.06	0.00	2.65
746937	2.00	1.34	0.00	3.34
746937	3.95	2.64	0.00	6.59
746981	3.92	1.63	0.00	5.55
746982	0.02	0.02	0.00	0.04
746982	0.39	0.26	0.00	0.65
746982	0.52	0.35	0.00	0.87
746982	0.57	0.38	0.00	0.95
746982	0.82	0.55	0.00	1.37
746982	0.53	0.36	0.00	0.89
746983	0.02	0.01	0.00	0.03
746983	0.18	0.12	0.00	0.30
746983	0.12	0.08	0.00	0.19
746983	0.59	0.40	0.00	0.99
746983	0.54	0.36	0.00	0.90
746997	0.03	0.02	0.00	0.05
746997	1.16	0.77	0.00	1.93
746997	1.15	0.77	0.00	1.92
746997	1.71	1.14	0.00	2.86
746997	2.21	1.47	0.00	3.68
746997	1.01	0.67	0.00	1.68
746997	7.60	5.06	0.00	12.66
747048	0.03	0.02	0.00	0.05
747048	2.28	1.52	0.00	3.80
747048	0.31	0.21	0.00	0.52
747048	0.85	0.57	0.00	1.42
747048	0.42	0.28	0.00	0.70
747048	0.36	0.24	0.00	0.60
747049	0.03	0.02	0.00	0.05
747049	0.60	0.40	0.00	1.00
747049	1.41	0.94	0.00	2.34
747049	1.11	0.74	0.00	1.86
747049	1.17	0.78	0.00	1.94
747049	3.17	2.11	0.00	5.28
747049	3.37	2.24	0.00	5.61
747050	0.03	0.02	0.00	0.05
747050	1.71	1.14	0.00	2.85
747050	1.17	0.78	0.00	1.94
747050	1.28	0.85	0.00	2.13
747050	2.54	1.70	0.00	4.24
747050	0.26	0.17	0.00	0.44
747050	3.02	2.01	0.00	5.03
747051	0.03	0.02	0.00	0.04
747051	0.41	0.28	0.00	0.69
747051	2.40	1.60	0.00	4.00
747051	0.38	0.25	0.00	0.63
747051	1.30	0.87	0.00	2.16
747051	0.71	0.48	0.00	1.19
747051	1.62	1.08	0.00	2.70
747073	0.02	0.02	0.00	0.04



747073	1.08	0.72	0.00	1.80
747073	0.93	0.62	0.00	1.55
747073	0.43	0.29	0.00	0.71
747073	0.98	0.65	0.00	1.64
747073	0.52	0.35	0.00	0.87
747073	0.70	0.47	0.00	1.17
747073	2.62	1.75	0.00	4.37
747087	2.63	0.58	0.00	3.21
747087	0.34	0.08	0.00	0.42
747087	0.95	0.21	0.00	1.17
747087	0.67	0.15	0.00	0.82
747087	0.49	0.11	0.00	0.60
747087	0.53	0.12	0.00	0.65
747087	0.64	0.14	0.00	0.78
747087	0.45	0.10	0.00	0.54
747087	1.15	0.26	0.00	1.40
747087	0.31	0.07	0.00	0.37
747087	0.67	0.15	0.00	0.82
747087	1.63	0.36	0.00	1.99
747087	0.99	0.22	0.00	1.21
747192	6.65	0.37	0.00	7.02
747192	4.10	0.23	0.00	4.32
747192	0.12	0.01	0.00	0.13
747271	2.67	0.82	0.00	3.49
747271	0.32	0.10	0.00	0.42
747271	0.89	0.27	0.00	1.16
747271	1.13	0.35	0.00	1.48
747271	0.67	0.21	0.00	0.88
747271	0.52	0.16	0.00	0.68
747359	3.07	1.19	0.00	4.27
747359	1.39	0.54	0.00	1.94
747359	0.66	0.26	0.00	0.92
747359	0.96	0.37	0.00	1.34
747359	0.60	0.23	0.00	0.84
747359	0.93	0.36	0.00	1.29
747362	3.01	1.17	0.00	4.18
747362	2.65	1.03	0.00	3.68
747452	0.93	0.08	0.00	1.01
747452	0.84	0.07	0.00	0.91
747453	5.51	2.14	0.00	7.65
747453	0.50	0.20	0.00	0.70
747474	2.15	0.89	0.00	3.04
747474	0.78	0.32	0.00	1.10
747474	3.01	1.25	0.00	4.27
747594	1.84	0.10	0.00	1.95
747594	2.10	0.12	0.00	2.22
747594	2.63	0.15	0.00	2.78
747610	5.75	2.39	0.00	8.14
747610	0.50	0.21	0.00	0.71
747699	1.31	0.04	0.00	1.35
747699	0.32	0.01	0.00	0.33
747887	2.62	0.15	0.00	2.76
747887	3.85	0.21	0.00	4.06
747977	0.59	0.02	0.00	0.60
4678480	1.01	0.25	0.00	1.27
4678480	0.96	0.24	0.00	1.21
4678480	0.51	0.13	0.00	0.64
4678480	3.80	0.95	0.00	4.75
4678480	2.74	0.69	0.00	3.43
4678703	2.93	0.57	0.00	3.50



4678703	1.15	0.22	0.00	1.38
4678703	0.73	0.14	0.00	0.87
4678703	0.88	0.17	0.00	1.05
4678703	0.39	0.07	0.00	0.46
4678703	0.50	0.10	0.00	0.60
4679132	4.98	1.38	0.00	6.37
4679132	3.21	0.89	0.00	4.10
4679347	4.48	1.87	0.00	6.34
4679347	6.16	2.56	0.00	8.72
4679626	1.04	0.52	0.00	1.57
4679626	2.64	1.32	0.00	3.96
4679626	3.32	1.66	0.00	4.97
4679626	1.33	0.67	0.00	2.00
4679627	2.73	1.36	0.00	4.09
4679627	3.85	1.93	0.00	5.78
4679627	1.39	0.70	0.00	2.09
4679627	2.65	1.33	0.00	3.98
4679629	1.34	0.67	0.00	2.01
4679629	2.16	1.08	0.00	3.25
4679629	2.84	1.42	0.00	4.27
4679629	5.17	2.58	0.00	7.75
4679629	0.76	0.38	0.00	1.14
4679630	0.34	0.17	0.00	0.51
4679630	2.56	1.28	0.00	3.85
4679630	3.06	1.53	0.00	4.59
4679630	2.76	1.38	0.00	4.14
4679630	1.75	0.87	0.00	2.62
4679631	1.33	0.66	0.00	1.99
4679631	4.56	2.28	0.00	6.84
4679631	4.93	2.47	0.00	7.40
4679631	2.78	1.39	0.00	4.17
4679631	0.85	0.43	0.00	1.28
4679714	0.21	0.00	0.00	0.21
4679714	0.02	0.00	0.00	0.02
4679714	0.80	0.00	0.00	0.80
4679714	0.09	0.00	0.00	0.09
4679714	20.24	0.00	0.00	20.24
4679714	2.25	0.00	0.00	2.25
4679715	1.95	0.00	0.00	1.95
4679715	0.22	0.00	0.00	0.22
4679715	15.22	0.00	0.00	15.22
4679715	1.69	0.00	0.00	1.69
4679715	35.03	0.00	0.00	35.03
4679715	3.89	0.00	0.00	3.89
4679717	3.18	0.00	0.00	3.18
4679717	0.71	0.00	0.00	0.71
4679717	0.37	0.00	0.00	0.37
4679717	0.08	0.00	0.00	0.08
4679799	2.08	1.38	0.63	4.09
4679800	1.13	0.76	0.35	2.24
4679833	8.58	5.01	0.00	13.59
4679833	10.31	6.01	0.00	16.32
4679834	12.87	7.15	0.00	20.01
4679834	12.38	6.88	0.00	19.26
4679834	3.26	1.81	0.00	5.07
4679835	8.31	4.15	0.00	12.46
4679835	10.40	5.20	0.00	15.60
4679835	9.66	4.83	0.00	14.49
4679836	9.68	5.38	0.00	15.05
4679836	8.28	4.60	0.00	12.88



4679837	7.57	4.21	0.00	11.78
4679837	7.15	3.97	0.00	11.13
4679839	11.51	6.71	0.00	18.23
4679839	3.07	1.79	0.00	4.85
4679839	2.56	1.49	0.00	4.06
4679840	2.05	1.03	0.00	3.08
4679840	12.05	6.03	0.00	18.08
4679840	5.37	2.69	0.00	8.06
4679841	12.28	6.14	0.00	18.42
4679841	15.43	7.72	0.00	23.15
46710541	0.00	0.00	5.62	5.62
46710542	0.00	0.00	5.08	5.08
46710743	0.00	0.00	22.56	22.56
46711027	0.00	0.00	19.44	19.44
46711027	0.00	0.00	4.28	4.28
46711671	0.57	0.38	0.66	1.61
46711671	0.64	0.42	0.74	1.80
46711671	0.92	0.61	1.07	2.60
46711671	0.48	0.32	0.56	1.35
46711671	0.76	0.51	0.88	2.15
46711671	0.83	0.56	0.97	2.36
46711671	0.42	0.28	0.49	1.18
46711672	0.00	0.00	18.34	18.34
46711672	0.00	0.00	9.15	9.15
46711680	0.00	0.00	6.94	6.94
46711680	0.00	0.00	12.02	12.02
46711680	0.00	0.00	11.94	11.94
46711680	0.00	0.00	13.23	13.23
46711681	0.00	0.00	27.20	27.20
46711937	0.00	0.00	28.16	28.16
46711937	0.00	0.00	30.30	30.30
46712047	1.02	0.68	0.77	2.47
46712047	0.20	0.14	0.15	0.49
46712048	0.67	0.45	0.50	1.63
46712048	0.22	0.15	0.17	0.54
46712049	0.86	0.57	0.64	2.07
46712049	0.19	0.13	0.14	0.47
46712050	0.83	0.56	0.63	2.02
46712050	0.19	0.13	0.14	0.46
46712051	4.20	2.80	3.15	10.15
46712051	0.98	0.65	0.73	2.36
46712132	0.00	0.00	11.05	11.05
46712133	0.00	0.00	20.15	20.15
46712133	0.00	0.00	7.32	7.32
46713002	0.80	0.53	0.64	1.98
46713002	2.87	1.91	2.31	7.10
46713002	2.07	1.38	1.66	5.11
46713002	4.97	3.31	4.00	12.28
46713003	0.64	0.43	0.52	1.59
46713003	2.07	1.38	1.66	5.11
46713003	1.97	1.31	1.59	4.87
46713003	4.35	2.90	3.50	10.75
46713004	0.81	0.54	0.65	1.99
46713004	1.00	0.67	0.81	2.48
46713004	0.79	0.53	0.64	1.95
46713004	2.85	1.90	2.30	7.06
46713005	0.69	0.46	0.56	1.71
46713005	2.18	1.45	1.76	5.39
46713005	1.57	1.05	1.26	3.88
46713005	4.09	2.72	3.29	10.10



46713006	0.74	0.49	0.60	1.83
46713006	1.23	0.82	0.99	3.04
46713006	1.75	1.17	1.41	4.32
46713006	4.92	3.28	3.96	12.17
46713554	3.96	2.64	5.17	11.77
46713554	8.35	5.57	10.90	24.82
46713554	1.43	0.95	1.87	4.26
46714024	0.00	0.00	18.60	18.60
46714025	0.00	0.00	17.57	17.57
46714025	0.00	0.00	21.82	21.82
46714025	0.00	0.00	1.94	1.94
46714025	0.00	0.00	13.70	13.70
46714842	0.00	0.00	8.99	8.99
46714844	4.12	2.74	4.92	11.78
46714846	0.00	0.00	14.03	14.03
46714846	0.00	0.00	30.07	30.07
46714846	0.00	0.00	25.85	25.85
46714846	0.00	0.00	5.83	5.83
46714846	0.00	0.00	28.76	28.76
46714847	0.00	0.00	9.60	9.60
46714847	0.00	0.00	9.74	9.74
46714847	0.00	0.00	4.54	4.54
46714848	0.00	0.00	28.84	28.84
46714848	0.00	0.00	1.52	1.52
46714875	0.00	0.00	10.98	10.98
46714875	0.00	0.00	8.66	8.66
46714875	0.00	0.00	1.18	1.18
46714978	0.00	0.00	32.30	32.30
46715199	0.00	0.00	1.91	1.91
46715199	0.00	0.00	4.71	4.71
46715199	0.00	0.00	5.09	5.09
46715199	0.00	0.00	1.49	1.49
46715200	0.00	0.00	6.86	6.86
46715201	0.00	0.00	11.76	11.76
46715201	0.00	0.00	4.05	4.05
46715201	0.00	0.00	3.62	3.62
46715223	0.00	0.00	20.01	20.01
46715223	0.00	0.00	5.21	5.21
46715224	0.00	0.00	22.94	22.94
46715225	0.00	0.00	11.69	11.69
46715225	0.00	0.00	13.75	13.75
46715225	0.00	0.00	2.44	2.44
46715226	0.00	0.00	38.27	38.27
46715226	0.00	0.00	14.18	14.18
46715227	0.00	0.00	66.62	66.62
46715233	0.00	0.00	17.33	17.33
46715233	0.00	0.00	15.08	15.08
46715233	0.00	0.00	3.98	3.98
46715233	0.00	0.00	5.96	5.96
46715233	0.00	0.00	10.61	10.61
46715898	0.00	0.00	9.94	9.94
46715898	0.00	0.00	0.38	0.38
745000263	0.00	0.00	0.37	0.37
745000321	0.00	0.00	0.19	0.19
745000322	0.00	0.00	0.29	0.29
745000323	0.00	0.00	0.27	0.27
745000324	0.00	0.00	0.46	0.46
745000325	0.00	0.00	0.61	0.61
745000344	0.00	0.00	0.21	0.21
745000356	0.00	0.00	0.85	0.85
745000357	0.00	0.00	0.22	0.22
745000358	0.00	0.00	0.28	0.28
745000359	0.00	0.00	0.32	0.32
745000360	0.00	0.00	0.44	0.44
745000361	0.00	0.00		



745000362	0.00	0.00	0.44	0.44
745000363	0.00	0.00	1.15	1.15
745000364	0.00	0.00	1.06	1.06
745000365	0.00	0.00	0.43	0.43
745000366	0.00	0.00	0.17	0.17
745000367	0.00	0.00	0.04	0.04
745000371	0.00	0.00	0.27	0.27
745000373	0.00	0.00	0.29	0.29
745000374	0.00	0.00	0.36	0.36
745000375	0.00	0.00	0.33	0.33
745000376	0.00	0.00	0.37	0.37
745000377	0.00	0.00	0.28	0.28
745000382	0.00	0.00	1.22	1.22
745000386	0.00	0.00	1.11	1.11
745000390	0.00	0.00	0.69	0.69
745000397	0.00	0.00	0.75	0.75
745000398	0.00	0.00	0.61	0.61
745000405	0.00	0.00	0.18	0.18
745000406	0.00	0.00	0.66	0.66
745000408	0.00	0.00	0.65	0.65
745000424	0.00	0.00	0.67	0.67
745000425	0.00	0.00	0.69	0.69
745000441	0.00	0.00	0.17	0.17
745000456	0.00	0.00	0.66	0.66
745000467	0.00	0.00	0.06	0.06
746000657	0.00	0.00	0.65	0.65
746000994	0.00	0.00	0.62	0.62
746000995	0.00	0.00	0.32	0.32
746000996	0.00	0.00	0.49	0.49
746000997	0.00	0.00	0.46	0.46
746000998	0.00	0.00	0.73	0.73
746001031	0.00	0.00	0.79	0.79
746001057	0.00	0.00	0.26	0.26
746001062	0.00	0.00	1.09	1.09
746001071	0.00	0.00	0.29	0.29
746001072	0.00	0.00	0.36	0.36
746001073	0.00	0.00	0.41	0.41
746001074	0.00	0.00	0.56	0.56
746001075	0.00	0.00	0.56	0.56
746001076	0.00	0.00	1.47	1.47
746001077	0.00	0.00	1.60	1.60
746001078	0.00	0.00	0.66	0.66
746001079	0.00	0.00	0.26	0.26
746001080	0.00	0.00	0.05	0.05
746001084	0.00	0.00	0.41	0.41
746001088	0.00	0.00	0.45	0.45
746001089	0.00	0.00	0.55	0.55
746001090	0.00	0.00	0.50	0.50
746001091	0.00	0.00	0.57	0.57
746001093	0.00	0.00	0.43	0.43
746001098	0.00	0.00	1.87	1.87
746001129	0.00	0.00	1.71	1.71
746001140	0.00	0.00	1.03	1.03
746001151	0.00	0.00	1.13	1.13
746001153	0.00	0.00	0.94	0.94
746001175	0.00	0.00	0.28	0.28
746001176	0.00	0.00	1.01	1.01
746001179	0.00	0.00	1.01	1.01
746001207	0.00	0.00	1.03	1.03
746001209	0.00	0.00	1.06	1.06
746001241	0.00	0.00	0.26	0.26
746001261	0.00	0.00	1.02	1.02
746001276	0.00	0.00	0.09	0.09
4675000500	0.00	0.00	0.67	0.67
4675000503	0.00	0.00	0.69	0.69
4675000543	0.00	0.00	0.88	0.88



4675000554	0.00	0.00	1.16	1.16
4675000603	0.00	0.00	0.93	0.93
4675000604	0.00	0.00	1.18	1.18
4675000605	0.00	0.00	1.37	1.37
4675000606	0.00	0.00	1.17	1.17
4675000607	0.00	0.00	1.61	1.61
4675000608	0.00	0.00	0.06	0.06
4675000609	0.00	0.00	0.57	0.57
4675000610	0.00	0.00	0.68	0.68
4675000622	0.00	0.00	0.12	0.12
4675000623	0.00	0.00	0.07	0.07
4675000626	0.00	0.00	2.12	2.12
4675000627	0.00	0.00	3.21	3.21
4675000628	0.00	0.00	0.93	0.93
4675000629	0.00	0.00	2.01	2.01
4675000630	0.00	0.00	1.65	1.65
4675000631	0.00	0.00	1.94	1.94
4675000632	0.00	0.00	2.17	2.17
4675000633	0.00	0.00	3.07	3.07
4675000809	0.00	0.00	0.07	0.07
4675000810	0.00	0.00	0.05	0.05
4675000811	0.00	0.00	0.06	0.06
4675000812	0.00	0.00	0.06	0.06
4675000813	0.00	0.00	0.31	0.31
4675000862	0.00	0.00	0.05	0.05
4675000863	0.00	0.00	0.04	0.04
4675000864	0.00	0.00	0.05	0.05
4675000865	0.00	0.00	0.04	0.04
4675000866	0.00	0.00	0.04	0.04
4676001347	0.00	0.00	1.04	1.04
4676001371	0.00	0.00	1.06	1.06
4676001490	0.00	0.00	1.35	1.35
4676001566	0.00	0.00	1.79	1.79
4676001670	0.00	0.00	1.43	1.43
4676001671	0.00	0.00	1.82	1.82
4676001672	0.00	0.00	2.10	2.10
4676001673	0.00	0.00	1.79	1.79
4676001674	0.00	0.00	2.47	2.47
4676001678	0.00	0.00	0.16	0.16
4676001679	0.00	0.00	1.45	1.45
4676001680	0.00	0.00	1.07	1.07
4676001694	0.00	0.00	0.19	0.19
4676001695	0.00	0.00	0.10	0.10
4676001704	0.00	0.00	3.27	3.27
4676001705	0.00	0.00	4.93	4.93
4676001706	0.00	0.00	1.43	1.43
4676001707	0.00	0.00	3.10	3.10
4676001708	0.00	0.00	2.54	2.54
4676001709	0.00	0.00	2.98	2.98
4676001710	0.00	0.00	3.34	3.34
4676001711	0.00	0.00	4.73	4.73
4676002051	0.00	0.00	0.11	0.11
4676002052	0.00	0.00	0.08	0.08
4676002053	0.00	0.00	0.10	0.10
4676002054	0.00	0.00	0.10	0.10
4676002055	0.00	0.00	0.48	0.48
4676002223	0.00	0.00	0.07	0.07
4676002224	0.00	0.00	0.06	0.06
4676002225	0.00	0.00	0.08	0.08
4676002226	0.00	0.00	0.06	0.06
4676002227	0.00	0.00	0.07	0.07
	682.81	304.48	1034.71	2022.00



V) JICA (Rupees in Crores)

Loan No.	1-3 Years	3-5 Years	5 Years & Above	Total
	72.37	23.08	255.83	351.28

VI) M/s PTC India Financial Services Ltd., New Delhi (LTL) (Rupees in Crores)

Loan No.	1-3 Years	3-5 Years	5 Years & Above	Total
20000350	21.00	8.17	11.63	40.80
20000634	149.98	20.86	-	170.84

VII) M/s PFC Ltd., New Delhi (LTL) IPDS LOANS (Rupees in Crores)

Loan No.	1-3 Years	3-5 Years	5 Years & Above	Total
37452001-37452005	14.09	9.40	25.84	49.33
Total	14.09	9.40	25.84	49.33

VIII) Special Long Term Transition Loans from REC Ltd (Rupees in Crores)

Loan No.	1-3 Years	3-5 Years	5 Years & Above	Total
46715941	818.25	45.46	1,604.03	2,467.74
Total	818.25	45.46	1,604.03	2,467.74

IX) Special Long Term Transition Loans from PFC Ltd (Rupees in Crores)

Loan No.	1-3 Years	3-5 Years	5 Years & Above	Total
37469001	815.07	45.28	1,645.48	2,505.84
Total	815.07	45.28	1,645.48	2,505.84



Note No.9.2. M/s IREDA Ltd (Short Term Loans)

Loan No.	Rate of Interest	Balance Outstanding as on 31.3.2025 (Rupees in crores)	Type (Monthly / Quarterly / Half Yearly)	No. of installments remaining	Installment Amount (Rupees in Crores)	Purpose	Security Against Loan
2815	10.50%	766.67	Monthly	23	33.33	To meet power purchase commitments	Charge on current assets
2877 (STL)	10.00%	833.33	Monthly	25	33.33		
2910	10.00%	233.33	Monthly	28	8.33		
Total		1,833.33			74.99		



Note: 6 - DEFFERED TAX LIABILITIES

(Rs in Crore)

Particulars	As at 31.03.2025	As at 31.03.2024
Opening Balance	0.00	0.00
Deferred Tax asset/liability up to 31-03-2012	0.00	0.00
Add: Addition during the year on account of Settlement with TGSPDCL	0.00	0.00
Add/(Less) during the year on account of Adjustment	0.00	0.00
Total	0.00	0.00

Note:6.1

As there is no virtual certainty supported by convincing evidence for future taxable profits in recognising the Deferred Tax Asset, Management is not recognising the Deferred Tax Asset.

Note: 7 - OTHER LONG TERM LIABILITIES

(Rs in Crore)

Particulars	As at 31.03.2025	As at 31.03.2024
Others		
Security deposits from consumers	1,509.19	1,416.09
Total	1,509.19	1,416.09

Note: 7.1.

Security Deposits are collected from consumers against release of service connections and are reviewed yearly on the basis of consumption. These are repayable to the consumers against cancelation of service connections. During the year Rs.182.15 Crores is received and Rs.89.06 Crores is repaid.

Note: 7.2.

Security deposits over and above of Rs.60/- carry interest at applicable bank rates from time to time. During the year an amount of Rs.92.50 Crores is provided towards interest on security deposits to consumers (Note.No.11).

Note:7.3.

Security deposits collected from the consumer amounting to Rs.1509.19 Crores is as per Financial ledger (SAP) and Rs.1487.41 Crores is as per Consumer ledger (Energy billing system). The difference is due to certain new services are applied but not released as at 31st March.

Note: 8 - LONG TERM PROVISIONS

(Rs in Crore)

Particulars	As at 31.03.2025	As at 31.03.2024
Provision for Employee Benefits		
- Earned Leave Encashment	979.36	893.71
- Gratuity Provision -Artisans	28.15	21.99
Total	1,007.51	915.70

Note:8.1

Provision for Earned Leave Encashment and Gratuity to artisans are provided as per the actuarial valuation.

Note: 9 - SHORT TERM BORROWINGS

(Rs in Crore)

Particulars	As at 31.03.2025	As at 31.03.2024
a) From Banks -Secured		
i) Cash Credit from State Bank of India (Note:9.1)	680.18	846.83
Sub Total	680.18	846.83
b) From Others		
Unsecured		
i) Indian Renewable Energy Development Agency	1,833.33	1,264.00
ii) Short term Loan from PFC (RBPF)(Note:9.3)	3,993.84	1,998.38
iii) Short term Loan from REC (Revolving Bill Payment Facility)(Note:9.4)	2,908.31	2,707.92
iv) TGTRANSCO	186.91	359.57
Sub Total	8,922.39	6,329.87
c) Current maturities of Long term debts		
i) Term Loans from REC Ltd (Direct)	455.49	216.30
ii) Medium term loan from REC Ltd	779.29	0.00
iii) Term loans from PFC Ltd	320.51	23.59
iv) Term loans from PTCIFSL	56.99	56.99
v) Term loans from PFC - IPDS	13.53	14.09
vi) Term Loan from JICA	49.29	0.00
Sub Total	1,675.10	310.97
Less: Transferred to APEPDCL	(0.19)	(0.19)
Total	11,277.48	7,487.48



Note: 9.1

Cash Credit facility availed from State Bank of India @10% interest on Rs.1,000 Crores and @11.75% on Rs.90.00 Crores are secured against hypothecation of trade receivables and inventories.

Note: 9.2

Company has borrowings from SBI towards working capital and from Indian Renewable Energy Development Agency towards short term funding.

a) Monthly returns or statements of current assets filed by the company are in agreement with the books of accounts and there are no discrepancies.

Note: 9.3

Amount sanctioned by PFC @ 9.00% p.a under Revolving Bill Payment Facility Scheme which is repayable in 6 Equated Monthly Instalments after a moratorium of 6 months on principal repayment towards clearance of dues against Power Purchase cost and Transmission charges. However the sanctioned limit shall be valid for 5 years from the date of documentation but shall be reviewed on yearly basis. During the period, disbursement can be availed on a revolving basis, such that the outstanding principal amount shall not exceed sanction limit.

Note: 9.4

Amount sanctioned by REC @ 9.00% p.a under Revolving Bill Payment Facility Scheme which is repayable in 6 Equated Monthly Instalments after a moratorium of 6 months on principal repayment towards clearance of dues against Power Purchase cost and Transmission charges. However the sanctioned limit shall be valid for 5 years from the date of documentation but shall be reviewed on yearly basis. During the period, disbursement can be availed on a revolving basis, such that the outstanding principal amount shall not exceed sanction limit.

Note: 9.5

Rs. 351.28 Crores Loan availed from JICA (i.e.47.72 percent of Rs. 736.01 crores of total loan amount) for conversion of Low voltage distribution system (LVDS) into High Voltage Distribution System (HVDS).For which Principal repayment commencing from June 2021.Accordingly JICA Loan which became due over the years amounting to Rs. 49.29 Crores was withdrawn from long term borrowings and transferred current maturities of longterm debts in the FY 2024-25 as per the C&AG Comment during the year 2023-24.

Note: 10 - TRADE PAYABLES

(Rs in Crore)

Particulars	As at 31.03.2025	As at 31.03.2024
a).Dues to Micro and Small Enterprises		
b). Dues to Others		
i) Towards Power Purchase	11,035.49	12,055.40
i) Towards O&M Works	7.86	11.44
Total	11,043.35	12,066.84

Note: 10.1 Trade Payables Ageing Schedule

(Rs in Crore)

Note: 10.1 Trade Payables Ageing Schedule

Sl.No	Description	Outstanding for following periods from due date of payment		
		Period	AMOUNT	Remarks
1	MSME	<1year	Nil	
		1-2 Years	Nil	
		2-3 Years	Nil	
		More than 3 years	Nil	
2	Others	<1year	8018.49	
		1-2 Years	1298.75	
		2-3 Years	801.82	
		More than 3 years	916.43	
3	Disputed dues-MSME	<1year	Nil	
		1-2 Years	Nil	
		2-3 Years	Nil	
		Morethan 3 years	Nil	
4	Disputed dues-Others	<1year	Nil	
		1-2 Years	Nil	
		2-3 Years	Nil	
		Morethan 3 years	Nil	



Note : 10.2. Information relating to 'Suppliers' as required under the provisions of Micro and Small Enterprises Act, 2006:

(Rs in Crore)		
Particulars	As at 31.03.2025	As at 31.03.2024
The amounts due there on remaining unpaid to any supplier as at the end of the year:		
Opening Balance		
During the year		
a. Principal	NIL	NIL
b. Interest	NIL	NIL
Closing Balance	NIL	NIL
Payments made beyond the appointed day and interest there on during the year.	NIL	NIL
The amount of interest due and payable for the period of delay in making payments but without adding the interest specified in the Act.	NIL	NIL
The amount of further interest remaining unpaid at the end of the year.	NIL	NIL
The amount of further interest remaining due and payable in the succeeding year until the date such interest is actually paid.	NIL	NIL

Note: 10.3

Disclosure is based on the information available with the company regarding the status of the suppliers as defined under the "Micro, Small and Medium Enterprises Development Act, 2006".

(Rs in Crore)		
Note: 11 - OTHER CURRENT LIABILITIES		
Particulars	As at 31.03.2025	As at 31.03.2024
A) Interest Accrued but not due on loans		
Interest accrued but not due on loans	469.18	413.08
Sub-Total	469.18	413.08
B) Others		
Deposits and retentions -Capital works	436.01	416.77
Liability -materials, works-capital and O &M	214.32	166.66
Liability towards transformers (OYT)	0.41	0.41
Staff related liabilities	428.40	456.71
Bills Payable (Discounting of bills)	-	146.57
Liability for administration charges	12.57	15.79
Deposits for electrification-works	125.55	110.15
Advance received from consumers	165.57	176.99
Advance received from sale of scrap	0.60	0.32
Interest payable on security deposits to consumers	92.50	87.51
Loans recovered from employees against loans given by Transco	0.06	0.38
Other liabilities	133.28	142.21
Electricity Duty Payable (State Govt.)	20.73	0.00
Sub-Total	1,630.00	1,720.47
Total	2,099.18	2,133.55

Note:11.1

Other Liabilities includes F.S.A charges for the year 2008-09 and 2010-11, amounting to Rs.123.70 Crore collected from the consumers is kept in abeyance as per the orders of the Honorable High court. On these orders a special leave petition was filed in the Honorable Supreme Court of India by TRANSCO and all the DISCOMS. Amount collected towards FSA was shown as liability as the matter is under subjudice.

Note:11.2

Total Electricity duty raised during the year is Rs. 62.88 Crore, in which, Electricity duty paid in advance have adjusted against the current year payable Rs. 42.15 Crores and the balance of Rs. 20.73 will be adjustable/payable against the receivables from government.

(Rs in Crore)		
Note: 12 SHORT TERM PROVISIONS		
Particulars	As at 31.03.2025	As at 31.03.2024
Provision for employee benefits		
- Gratuity for employees (joined after 01.02.1999)	91.94	69.28
- Pension & Gratuity for employees (joined before 01.02.1999)	875.55	678.16
Total	967.49	747.44

Note:12.1

Provision for Pension and Gratuity are provided on the basis of actuarial valuation.



NORTHERN POWER DISTRIBUTION COMPANY OF TELANGANA LIMITED
Note: 13 - PROPERTY, PLANT AND EQUIPMENT & INTANGIBLE ASSETS

Sl. No.	ASSET GROUP	GROSS BLOCK				ACCUMULATED DEPRECIATION				NET BLOCK	
		As at 01.04.2024	Additions	Deductions/ Adjustments	As at 31.03.2025	As at 01.04.2024	For the year	Deductions/ Adjustments	As at 31.03.2025	As at 31.03.2025	As at 31.03.2024
I.	PROPERTY PLANT AND EQUIPMENT:										
1)	Free Hold Land	1.86	0.01	0.00	1.87					1.87	1.86
2)	Buildings	352.18	10.84	0.02	363.00	89.31	11.68		100.99	262.01	262.87
3)	Plant and Equipment										
a)	Plant and Machinery	4,604.65	313.29	7.53	4,910.41	2,524.31	180.36	5.59	2,699.09	2,211.33	2,080.34
b)	Lines and Cable Network	4,310.23	544.55	-	4,854.78	2,133.56	174.75	-	2,308.32	2,546.46	2,176.66
c)	Meters and Metering equipment	738.86	40.19	14.90	764.15	433.71	23.84	11.04	446.51	317.64	305.15
4)	Office Equipment										
a)	Office Equipment	19.10	0.65	0.21	19.54	10.00	1.08	0.19	10.89	8.65	9.10
b)	Air conditioners	1.08	0.04	-	1.12	0.83	0.02	-	0.85	0.27	0.25
5)	Furniture and Fixture	5.36	0.25	-	5.61	3.95	0.12	-	4.06	1.54	1.41
6)	Vehicles	2.72	-	0.04	2.68	2.45	0.00	0.03	2.42	0.26	0.27
7)	Computers and IT Equipment	84.18	1.78	0.30	85.66	70.49	5.89	0.30	76.09	9.58	13.69
	Sub Total (a)	10,120.22	911.60	23.00	11,008.82	5,268.62	397.75	17.15	5,649.21	5,359.61	4,851.60
II.	INTANGIBLE ASSETS:										
	Computer Software	34.94	0.05	-	34.99	28.97	2.33	0.00	31.29	3.70	5.97
	Sub Total (b)	34.94	0.05	-	34.99	28.97	2.33	-	31.30	3.70	5.97
	Grand Total (a+b)	10,155.16	911.65	23.00	11,043.81	5,297.59	400.07	17.15	5,680.51	5,363.31	4,857.57
	Previous Year	9,602.59	568.18	15.61	10,155.16	4,941.35	368.26	12.02	5,297.59	4,857.57	4,661.24



Note:13.1

Title Deed of immovable property not held in the name of the company: -NIL-

However the company is possessing 1515 number of properties held as substations. The land cost of those substations is amounted to Rs.1.87 Crores as on Balance Sheet date. The land title deeds for 294 substations are in the process of obtaining from the relevant Revenue Department of Telangana Govt., which have been transferred on to the name of the company after its incorporation (i.e.30.03.2000). Those substations are in the operation and are in the possession of the company.

Note:13.2

As per Directive No.4 the Commission directed the DISCOMs to Compute Depreciation in accordance with CERC Rates instead of MOP (Ministry Of Power) Rates. Company is adopted CERC (Central Electricity Regulatory Commission) depreciation rates prospectively from the F.Y.2020-21.

Note: 14 - CAPITAL WORK-IN-PROGRESS

(Rs in Crore)		
Particulars	As at 31.03.2025	As at 31.03.2024
Tangible assets under construction	655.80	721.40
Intangible assets under construction	-	-
Stock of Material at Stores	220.87	171.97
Total	876.67	893.37

14.1 Capital Work in progress ageing schedule

(Rs in Crore)			
Year	Projects in progress	Projects temporarily suspended	Total
Less than 1 year	465.97	-	465.97
1-2 years	152.99	-	152.99
2-3 years	28.62	-	28.62
more than 3 years	25.83	-	25.83
TOTAL	673.41		673.41
Provision	17.61		17.61
NET TOTAL	655.80	-	655.80

14.2 Capital Work in progress whose completion is over due/Exceeded its cost compared to its original plan

(Rs in Crore)		
Year	Projects in progress	Total
Less than 1 year	NIL	NIL
1-2 years	NIL	NIL
2-3 years	NIL	NIL
more than 3 years	NIL	NIL
TOTAL	NIL	NIL

Note: 15 - NON-CURRENT INVESTMENTS

(Rs in Crore)		
Particulars	As at 31.03.2025	As at 31.03.2024
Non-Trade Investments (Unquoted)		
a) Investments in Govt. Securities		
Contingency Reserve Investments (Note. 15.2)	48.74	45.61
b) Investments in Equity of Rural Electric Supply Co-Operative Society (RESCO) (Note. 15.3)	0.26	0.26
Trade Investments (Unquoted)		
c) Investments in Andhra Pradesh Power Development Corporation Limited (Note. 15.4)	146.58	146.58
Total	195.58	192.45

Note: 15.1

Aggregate value of unquoted investments carried at cost is Rs.195.58/- Crores. There are no quoted investments and no diminution in the value of investments.



Note: 15.2 - Details of Contingency Reserve Investments

(Rs in Crore)

Particulars	As at 31.03.2025	As at 31.03.2024
8.30% GOI Stock 2040	2.00	2.00
7.18% GOI Stock 2037	2.00	2.00
8.13% GOI Stock 2045	1.42	1.42
7.16% GOI Stock 2050	3.80	3.80
7.17% GOI Stock 2030	1.40	1.40
7.25% GOI Stock 2063	2.00	2.00
7.02% GOI Stock 2031	2.00	0.00
8.32% GOI Stock 2032	0.13	0.13
7.40% GOI Stock 2062	3.50	3.50
7.34% GOI Stock 2064	2.00	0.00
8.24% GOI Stock 2033	2.00	2.00
7.50% GOI Stock 2034	1.43	1.43
9.15% GOI Stock 2024	0.00	1.87
State Govt. Securities		
6.97% Maharashtra SDL 2028	1.17	1.17
8.02% Telangana SDL 2035	2.95	2.95
7.13% Telangana SDL 2037	2.80	2.80
7.38% Telangana SDL 2027	1.75	1.75
7.00% Telangana SDL 2051	1.70	1.70
8.33% Telangana SDL 2044	6.30	6.30
7.18% MADHYA PRADESH SGS 2048	1.00	0.00
7.40% Telangana SDL 2026	4.70	4.70
6.90% Karnataka SDL 2030	1.17	1.17
7.37% Telangana SGS 2041	1.55	1.55
Sub Total	48.77	45.64
Less: Transferred to APEPDCL	0.03	0.03
Total	48.74	45.61

According to the provisions of Electricity Act 1948, as specified in the Sixth Schedule under para (iv)&(v) the company has to invest every year a sum not less than 0.25% and not more than 0.50% of original cost of fixed assets to contingencies reserves provided that such appropriation to reserves should not exceed 5% of the original cost of fixed assets. The amount to be invested was according to the order given by ERC in the relevant year tariff order. Till the F.Y. 2005-06 the company followed this rule.

From F.Y.2006-07 no amount is mentioned in the ERC order (Tariff order) due to the Electricity Act,2003, came into force. After that only interest earned and matured proceedings if any on contingencies reserve investments are re-investing. For F.Y.2024-25 an amount of Rs.3.39 Crores is accounted towards interest on Contingency Reserve Investments and is appropriated to the Contingency Reserve fund (Note no. 3 & 24)

Note: 15.3 - RESCO Sirsilla Investments

(Rs in Crore)

Classification of Investment	As at 31.03.2025	As at 31.03.2024
Shares in RESCO, Sirsilla (Unquoted)	0.26	0.26
Less: Transferred to APEPDCL		
Total	0.26	0.26

Note:15.4 - Investments in Andhra Pradesh Power Development Co. Ltd

(Rs in Crores)

Classification of Investment	As at 31.03.2025	As at 31.03.2024
Equity Share capital in APPDCL	146.82	146.82
(14,68,20,000 equity shares of Rs.10/- each fully paid)		
Less: Transferred to APEPDCL	0.24	0.24
Total	146.58	146.58

Note: 16 - LONG TERM LOANS AND ADVANCES

(Rs in Crore)

Particulars	As at 31.03.2025	As at 31.03.2024
Unsecured, considered good		
Loans and Advances to O&M Suppliers and Works	1.50	1.27
Secured, considered good		
Loans and Advances to Employees	5.52	5.65
Total	7.02	6.92



Note : 16.1.

Long term loans and advances and current maturities of long term loans and advances to employees are secured by hypothecation or mortgage of assets to the extent of Rs.5.95 Crores and secured by personal security to the extent of Rs.0.32 Crores (including current maturities of Rs. 0.75 Crores)

Note: 17 - OTHER NON-CURRENT ASSETS

(Rs in Crore)

Particulars	As at 31.03.2025	As at 31.03.2024
Receivable from APEPDCL	573.83	555.61
Receivable from APSPDCL	197.95	197.95
Receivable from TGSPDCL	378.98	1,618.04
Security Deposits		
Receivable from State Govt.		
i) Subsidy/Grants receivables		
Unsecured, considered good	2,851.02	2,851.02
Deposit with excise authorities	0.03	0.03
Deposit with telephone authorities	0.16	0.16
Deposit with local authorities	1.59	32.59
Deposit with court authorities	12.76	11.25
Total	4,016.32	5,266.64

CURRENT ASSETS**Note: 18 - INVENTORIES**

(Rs in Crore)

Particulars	As at 31.03.2025	As at 31.03.2024
Stores and Spares		
Stock of Material at Stores	35.66	48.73
Less: Provision for slow moving, non moving and obsolete inventory	(5.61)	(8.21)
Total	30.05	40.52

Note : 18.1.

Provision of Rs.5.61 crores (P.Y. Rs.8.21 Crores) is provided for slow-moving, damaged and obsolete inventories and the same is considered as adequate by the management.

Note: 19 - TRADE RECEIVABLES

(Rs in Crore)

Particulars	As at 31.03.2025	As at 31.03.2024
Unsecured, considered good (Note 19.1)		
Outstanding for a period exceeding six months from the due date	10,766.99	7,606.34
Others	1,792.82	2,485.42
Doubtful	458.87	218.64
Less: Provision for doubtful debts (Note 19.2)	(458.87)	(218.64)
Total	12,559.81	10,091.76

Note : 19.1

Security deposits are available to the extent of Rs. 758.57 Crores (P.Y. Rs.734.16 Crores) against trade receivables. In the absence of age-wise details, the entire balance is shown as unsecured, considered good.

Note : 19.2.

The company has made Provision for bad and doubtful debts for the trade receivables as per the guidelines issued by the Ministry of Power, dated 10/10/2024.

Note:- 19.3 Trade receivables ageing schedule

(Rs in Crore)

	(i) Undisputed trade receivables- considered good	(ii) Undisputed trade receivables- considered doubtful	(iii) disputed trade receivables- considered good	(iv) disputed trade receivables- considered doubtful
Less than 6 months	1,854.39			
6 months - 1 year	1,306.56			
1-2 years	1,507.87			
2-3 years	2,001.40	22.97		
more than 3 years	6,091.02	234.47		
Total	12,761.24	257.44		

Outstanding Receivables from Bill Stop services for period exceeding 2 years and above considered as Undisputed trade receivables and considered doubtful



Note: 20 - CASH and CASH EQUIVALENTS

(Rs in Crore)

Particulars	As at 31.03.2025	As at 31.03.2024
Cash and Cash Equivalents		
Cash on Hand	10.45	19.36
Cash at bank (Balance with banks)	4.94	111.36
Cash in Transit (Drafts on hand)	0.14	10.46
Other Bank Balances		
Short Term Deposits with banks	31.28	43.98
Total	46.81	185.16

Note : 20.1

Short Term Deposits with banks includes Rs.0.62 crores (P.Y. Rs.0.31 Crores) deposits against contingency reserve fund.

Note: 21 - SHORT TERM LOANS AND ADVANCES

(Rs in Crore)

Particulars	As at 31.03.2025	As at 31.03.2024
Secured, considered good		
Recoverable from employees- cost of materials	10.76	10.46
Current maturities of long term advances to employees	0.75	1.36
Others		
Prepaid Insurance	0.02	0.01
Prepaid Expenses	34.75	16.72
Advance Income Tax	2.27	0.25
Total	48.55	28.80

Note: 22 - OTHER CURRENT ASSETS

(Rs in Crore)

Particulars	As at 31.03.2025	As at 31.03.2024
Interest accrued on bank deposits	0.02	0.14
Interest accrued on investments	0.76	0.89
Interest accrued on Loans and Advances to Employees	3.13	3.70
Receivable from sale of stores	2.37	2.37
Receivable from APEPDCL(Bifurcation)	8.96	8.96
Receivable from CPDCL(Bifurcation)	0.23	0.22
Receivable from sale of scrap	1.43	0.00
Receivable from State Govt.		
i) Subsidy/Grants receivables		
Unsecured, considered good	1,247.79	972.73
Unsecured, considered doubtful	2,024.17	2,024.17
Less: Provision for Doubtful Receivables	(2,024.17)	(2,024.17)
ii) Others		
Unsecured, Considered Good	271.27	267.91
Unbilled revenue		
Unsecured, considered good	677.24	616.90
Unsecured, considered doubtful	168.20	168.20
Less: Provision for doubtful receivables (FSA 2009-10)	(168.20)	(168.20)
Receivable from e-payment gateways	3.13	10.10
Inter Unit Accounts	0.00	0.00
AP GENCO P&G Master Trust	41.48	36.45
Receivable from govt institutions	(6.88)	0.00
receivable others	0.11	0.00
Receivable from GOTS-HSDB	1.12	1.06
Receivable from Consumers(GST)	0.00	5.12
Less: Provision for doubtful receivable from consumers(GST)	0.00	(5.12)
Total	2,252.16	1,921.43



Note: 22.1

FSA Charges for the F.Y.2009-10 Rs.168.20/- Crores was recognised as unbilled revenue but the consumers approached the court of law and the same is pending. Hence provision for doubtful receivables was provided in the F.Y.2012-13 and the same is carried forward.

Note: 22.2

Receivables from TGTRANSCO DCW works and Singareni DCW works are adjusted against the payable to TGTRANSCO and Singareni.

Note: 22.3

An amount of Rs.2,024.17 Crores is provided towards doubtful receivable from Govt. in the F.Y.2012-13 and the same is carried forward

Note: 23 - REVENUE FROM OPERATIONS

(Rs in Crore)

Particulars	Year ended 31st March, 2025	Year ended 31st March, 2024
Revenue from sale of power		
LT SUPPLY:		
Domestic Supply Category -I	1,889.97	1,697.91
Non-Domestic Supply Category -II	1,156.85	1,087.86
Industrial Supply Category -III	264.60	261.35
Cottage Industries Category -IV	3.81	3.88
Irrigation & Agriculture Category V	1.60	4.07
Public Lighting Category -VI	262.68	260.99
General purpose Category VII	59.30	51.92
Temporary Supply Category VIII	21.29	23.64
Charging Stations Category -IX	0.23	0.16
Sub-Total	3,660.33	3,391.77
HT SUPPLY :		
Industrial segregated Category-I	2,000.50	1,846.61
Industrial Non segregated Category-II	319.03	270.12
HT Category-III	8.29	8.56
Irrigation & Agriculture Category-IV	2,083.64	1,859.16
Railway Traction Category-V	430.86	418.16
Townships & Residential Colonies Category-VI	120.46	82.93
RESCOs Category-VIII	537.92	476.34
Temporary Supply Category-VII	35.82	106.71
EV Stations-Category-IX	3.62	0.00
Sub-Total	5,540.14	5,068.59
Others - DISCOMs to DISCOMs, Interstate and UI Sales (Note 23.2)	152.41	240.46
Grand Total	9,352.88	8,700.82
Other operating revenue		
Electricity duty recovery	62.88	59.65
Recoveries for Theft/Malpractice	14.65	22.40
Miscellaneous charges from consumers	515.56	486.62
Delayed payment charges	96.45	166.08
Sub Total	689.54	734.76
Sub Total	10,042.42	9,435.57
Less: Electricity duty paid	62.88	59.65
Less: Incentive / Rebate/Discounts	0.00	0.00
Revenue from sale of power	9,979.54	9,375.92
Revenue Subsidies from State Govt. (Note.No:23.3.d.)	7,141.59	7,446.95
Taking over of Operational Losses under UDAY Scheme for the F.Y.	720.59	1498.00
Additional Financial Support by Govt.of Telangana(Note 23.3(g))	103.08	0.00
Total Revenue From Operations	17,944.80	18,320.87



Note : 23.1.

TGERC had issued Tariff Orders for billing to the consumer in the F.Y. 2024-25.

Note: 23.2.

The company has made inter-state sales of Rs. 152.41 Crore and Un-scheduled interchange (UI) charges of Rs.5.17Crore. These tariff rates adopted as fixed by TGPCC based on the directions issued in G.O.Ms.No.58 dated 07.06.2005 and further guidelines issued from time to time.

Note: 23.3.

- a) The billing of energy charges to consumers is based on tariff rates approved by TGERC. and billed on monthly / Bi-monthly basis. For Free-Agriculture services, only customer charges are being billed once in a year.
- b) Sale of power given above is based on the recorded consumption in respect of all categories except LT Category- V (Free Agriculture) and these consumers are billed for customer charges only.
- c) Wheeling charges are not recognized as income since case is pending in the Honorable High Court.
- d) During the year, an amount of Rs.7,141.59 Crore is received from the State Government towards Tariff Subsidy against Rs.7,141.35 Crore.
- e) ED raised to the consumers is paid to the Government in advance or adjustable against receivable from Government irrespective of fact whether it is realised or not. Interest on ED is charged to the consumers who are due to the DISCOM. Hence it is treated as revenue to the DISCOM.
- f) For the Financial year 2024-25 an amount of Rs.720.59 Crore has been received towards loss support under UDAY scheme against F.Y. 2023-24 loss of 50%.
- g) Govt of Telangana issued G.O. M.S No. 02, Date: 21-01-2025 For Rs.2,000.00 Crore towards financial assistance to power utilities. During the year an amount of Rs. 350.00 crore released. In this the share of TGNPDCL is Rs.103.08 crore.

Note : 23.4 - Quantitative Details of Purchase, Sale and losses of power are as stated below:

Particulars	2024-25 (MU)	2023-24 (MU)
Total power available for sale	24,181.75	23,216.63
Total units sold	22,042.78	21,063.33
Distribution losses	2,138.97	2,153.30

Note:-23.5

Open access sales during the year 217.45 MU (P.Y. 386.10 MU).

Note: 24 - OTHER INCOME

Particulars	(Rs in Crore)	
	Year ended 31st March, 2025	Year ended 31st March, 2024
i) Interest Earned:		
- Interest on staff loans and advances	(0.01)	(2.03)
- Income from deposit with banks & others	5.98	6.54
Sub Total	5.97	4.51
ii) Others:		
- Rebate on power purchase	0.15	0.15
- Miscellaneous receipts	26.86	25.87
- Deferred revenue income	154.56	140.71
Sub Total	181.57	166.73
Total	187.54	171.24

Note: 25 - POWER PURCHASE COST

Particulars	(Rs in Crore)	
	Year ended 31st March, 2025	Year ended 31st March, 2024
Fixed component	3,286.84	3,757.15
Variable component	9,420.54	9,929.36
Transmission & SLDC charges (STU)	1,058.16	1,139.98
Transmission charges (CTU)	623.43	657.24
Total	14,388.97	15,483.73



Note : 25.1.

All the bills pertaining to Power Purchase for the F.Y.2024-25 are provided in the Books of Accounts. The Fuel Surcharge Adjustment and Interim Balancing Settlement System (IBSS) were also completed.

Note:25.2.

Based on the true-up petitions filed by the Company, TGERC has approved (24.03.2023) Rs. 3,154.22 Crore towards the Power Purchase True-ups for the period FY 2016-17 to 2021-22 and provisional true-up for FY 2022-23. Further, an amount of Rs (-) Rs. 108.82 Crore towards true down of expenses and revenue for distribution business for the 1st, 2nd and 3rd control periods was also approved. The net amount so approved was to be recovered from the consumers. However, the Government of Telangana (GoT) gave an assurance (16.03.2023) to TGERC that it was committed to extend the necessary financial support to the State Power utilities towards true-up of wheeling charges and power purchase true ups for the distribution business and retail supply business respectively as finalized by the TGERC over a period of 5 years. Further communication regarding the form and amount of assistance is pending from the GoT.

Note:25.3

A demand of Rs. 22.84 Crore was raised on the DISCOMs (TGSPDCL & TGNPDCL) by M/s Neyveli Lignite Corporation India Limited (NLCIL) vide debit notes towards the additional taxes paid under the Direct Taxes Vivad se Vishwas Act, 2020 for the control periods 2001-2004, 2004-2009, 2009-14 and 2014-19. The Company's share amounted to Rs. 6.73 Crore (being 29.45 percent). The DISCOMs disputed the demand and challenged it in the Hon'ble High Court of Telangana and obtained an interim order not to suspend the grid connectivity for non-payment of demand raised in this regard.

Note: 26 - EMPLOYEE BENEFIT EXPENSES

(Rs in Crore)		
Particulars	Year ended 31st March, 2025	Year ended 31st March, 2024
Salaries, Dearness allowances & Other allowances	1,587.30	1,454.22
Salary & allowances - Directors	0.26	1.76
Remuneration to contract artisan	156.20	153.02
Medical Expenses	15.51	32.09
Earned leave encashment	185.80	279.78
Medical allowance - monthly	24.57	24.71
Other welfare expenses	2.14	2.27
Social security cum PF booster scheme	0.00	0.01
Terminal benefits PF employer contribution joined before 01.02.1999(Note.26.1.a)	364.64	269.71
Terminal benefits (Gratuity) - Artisans(Note.26.1.c)	6.20	5.52
Terminal benefits (Gratuity) - employees joined after 01.02.1999 (Note.26.1.b)	35.47	54.35
Employer contributions to EPF	109.31	103.35
Leave Travel Assistance	0.03	
Employer contribution to EPF contract artisan	8.19	8.21
Employer contribution to ESI contract artisan	0.03	0.03
Grand Total	2,495.65	2,389.02
Less: Employee cost capitalised	60.12	50.60
Net Total	2,435.53	2,338.42



Note : 26.1.

a) Pension & Gratuity for Employees appointed before 01.02.1999:

The employees appointed before 01.02.1999 are eligible for Pension, commutation and Gratuity after retirement. The 100% liability will be discharged by TGGENCO Master Trust in case of employees retired before 01.02.1999. In case of employees retired after 01.02.1999, the liability will be discharged at 74% by TGGenco Master Trust and 26% by NPDCL Pension & Gratuity Trust as per the tripartite agreement dated 14-08-1997. Accordingly Rs.364.64 Crores have been provided towards pension and gratuity liability against 26% liability and the balance 74% of Rs.1037.82 Crore is to be discharged by the master trust. Hence provision is not provided for 74% liability.

b) Gratuity for employees appointed after 01.02.1999:

The employees appointed after 01.02.1999 are eligible for Gratuity as per the provisions of Gratuity Act and liability will be discharged by TGNPDCL Gratuity Trust which has taken a Gratuity policy from LIC of India.

c) Gratuity for Artisans:

As per the standing orders issued by the Labour Department Artisans are eligible for gratuity. 100% liability will be discharged by the TGNPDCL.

d) Earned leave encashment:

All the regular employees are eligible for encashment of Earned Leave 15 days per year and maximum of 300 days at the time of retirement. The 100% liability will be discharged by the TGNPDCL.

Note : 26.2.

The G.O.Ms.No.56 dated 11.06.2021 issued by the State Government by enhancing the Gratuity limit from 0.12 Crores to 0.16 Crores is for the purpose of State Government employees. The same was adopted by TGNPDCL and considered for computing Gratuity Liability as per Actuarial valuation.

Note : 26.3

The defined contribution plan and the defined benefit plan details are as follows as per the Actuarial Valuation.



NPD NORTHERN POWER DISTRIBUTION COMPANY OF TELANGANA LIMITED

I. Pension and Gratuity for Employees appointed before 01.02.1999:

1) Table Showing Changes in the Present Value of Defined Benefit Obligation (Rs in Crore)

Particulars	Pension Fund (Employees appointed before 01.02.1999)		Gratuity Fund (Employees appointed before 01.02.1999)	
	26% share on 31.03.2025	26% share on 31.03.2024	26% share on 31.03.2025	26% share on 31.03.2024
Defined Benefit Obligation at the beginning of the year	2,576.03	2,311.28	64.86	61.90
Service Cost	295.19	251.10	0.04	0.59
Interest Cost	174.93	157.11	4.54	4.42
Prior Service Cost - Vested benefit	-	-	-	-
Prior Service Cost - Non Vested benefit	-	-	-	-
Curtailments	-	-	-	-
Benefits paid directly by the Company	-	-	-	-
Benefits paid from Fund	(154.02)	(133.73)	(4.09)	(3.58)
Net transfer in/(out)(including the effect of any business combinations/Divestitures)	-	-	-	-
Actuarial Loss/(Gain) on Obligation	28.46	(9.73)	(1.09)	1.53
Defined Benefit Obligation at the end of the year	2,920.60	2,576.03	64.25	64.86

2) Table Showing changes in the Fair value of Plan Assets (Rs in Crore)

Particulars	Pension Fund (Employees appointed before 01.02.1999)		Gratuity Fund (Employees appointed before 01.02.1999)	
	26% share on 31.03.2025	26% share on 31.03.2024	26% share on 31.03.2025	26% share on 31.03.2024
Fair Value of Plan Assets at the beginning of the year	1,887.23	1,757.07	85.84	82.35
Adjustment to Opening Balance	-	-	-	-
Expected Return on Plan Assets	126.71	118.31	6.21	6.05
Employer Contributions	154.11	134.09	4.10	3.59
Employees Contributions	-	-	-	-
Benefits Paid	(154.02)	(133.73)	(4.10)	(3.58)
Net transfer in/(out)(including the effect of any business combinations/Divestitures)	-	-	-	-
Actuarial Loss/(Gain) on the Plan Assets	5.91	11.48	(2.68)	(2.58)
Fair value of Plan Assets at the end of the year	2,019.94	1,887.23	89.37	85.84



3) Tables Showing Fair Value of Plan Assets

(Rs in Crore)

Particulars	Pension Fund (Employees appointed before 01.02.1999)		Gratuity Fund (Employees appointed before 01.02.1999)	
	26% share on 31.03.2025	26% share on 31.03.2024	26% share on 31.03.2025	26% share on 31.03.2024
Fair Value of Plan asset at the beginning of the year	1,887.23	1,757.07	85.84	82.35
Adjustment to Opening Balance	-	-	-	-
Actual Return on Plan Assets	132.62	129.80	3.53	3.48
Employer Contributions	154.11	134.09	4.10	3.59
Plan participants' contributions	-	-	-	-
Benefits paid	(154.02)	(133.73)	(4.10)	(3.53)
Net transfer in/ (out) (including the effect of any business combinations/ divestures)	-	-	-	-
Fair value of plan assets at the end of year	2,019.94	1,887.23	89.37	85.84
Excess of Actual over estimated return on plan assets	5.91	11.48	(2.68)	(2.58)

4) Expenses recognized in the statement of Profit & Loss

(Rs in Crore)

Particulars	Pension Fund (Employees appointed before 01.02.1999)		Gratuity Fund (Employees appointed before 01.02.1999)	
	26% share on 31.03.2025	26% share on 31.03.2024	26% share on 31.03.2025	26% share on 31.03.2024
Current Service Cost	295.20	251.10	0.04	0.59
Interest Cost on obligation	174.93	157.11	4.54	4.42
Past Service Cost	-	-	-	-
Expected Return on plan Assets	(126.72)	(118.31)	(6.21)	(6.05)
Amortization of prior service cost	-	-	-	-
Net actuarial (gain)/loss to be recognized in year	22.56	(21.21)	1.59	4.11
Transfer in / out	-	-	-	-
Curtailement (gain) /loss recognized	-	-	-	-
Settlement (gain) / loss recognized	-	-	-	-
Expense Recognized in profit & Loss Account	365.97	268.69	(0.04)	3.06



5) Actuarial Loss / (Gain) for the Current Period

(Rs in Crore)

Particulars	Pension Fund (Employees appointed before 01.02.1999)		Gratuity Fund (Employees appointed before 01.02.1999)	
	26% share on 31.03.2025	26% share on 31.03.2024	26% share on 31.03.2025	26% share on 31.03.2024
Actuarial (gain)/loss for the year - Obligation	28.46	(9.73)	(1.09)	1.53
Actuarial (gain)/loss for the year-Plan Assets	(5.91)	(11.48)	2.68	2.58
Actuarial (gain)/loss recognized in the year	22.56	(21.21)	1.59	4.11

6) Asset and Liability (Balance sheet Position)

(Rs in Crore)

Particulars	Pension Fund (Employees appointed before 01.02.1999)		Gratuity Fund (Employees appointed before 01.02.1999)	
	26% share on 31.03.2025	26% share on 31.03.2024	26% share on 31.03.2025	26% share on 31.03.2024
Present value of Defined Benefit Obligations at the end	2,920.60	2,576.03	64.25	64.86
Fair value of Plan Assets	2,019.94	1,887.23	89.37	85.80
Funded status - Deficit/(Surplus)	900.66	688.80	(25.11)	(20.98)
Unrecognised Past Service Cost	-	-	-	-
Net Liability /(Asset) at the end of the period	900.66	688.80	(25.11)	(20.98)

The adjustments in Opening Balances are provided and included with current year provision, The adjustments with regard to payment to trust and receipt from trust are included the provision.



II. Gratuity for employees appointed after 01.02.1999:

1) Table Showing Changes in Present Value of Obligations

(Rs in Crore)

Particulars	As at 31.03.2025	As at 31.03.2024
Defined Benefit Obligation as at the beginning of the year	256.63	192.32
Current Service cost	12.98	12.61
Interest Cost	18.37	14.35
Prior Service Cost - Vested Benefit	-	-
Prior Service Cost - Non Vested Benefit	-	-
Curtailments	-	-
Benefits paid directly by the Company	-	-
Benefits paid from Fund	(4.95)	(2.47)
Net transfer in(out) (including the effect of any business combinations/divestitures)	-	-
Actuarial (gain)/loss on obligations	16.70	39.82
Present value of Obligation as at the end of the year	299.73	256.63

2) Table Showing changes in the Fair value of Plan Assets

(Rs in Crore)

Particulars	As at 31.03.2025	As at 31.03.2024
Fair Value of Plan Assets at the beginning of the year	187.35	164.57
Adjustment to Opening Balance	-	-
Expected Return on Plan Assets	13.78	12.75
Employer Contributions	11.51	12.87
Employee's Contributions	-	-
Benefits Paid	(4.95)	(2.47)
Net transfer in/(out) (including effect of any business combinations/divestitures)	-	-
Actuarial Gain/(loss) on Plan Assets	0.10	(0.36)
Fair value of Plan Assets at the end of the year	207.79	187.35

3) Table Showing Fair Value of Plan Assets

(Rs in Crore)

Particulars	As at 31.03.2025	As at 31.03.2024
Fair Value of Plan asset at the beginning of year	187.35	164.57
Adjustment to Opening Balance	-	-
Actual return on plan assets	13.89	12.39
Employer Contributions	11.51	12.87
Employee's Contributions	-	-
Benefits paid	(4.95)	(2.47)
Net transfer in/(out) (including effect of any business combinations/divestitures)	-	-
Fair value of plan assets at the end of year	207.79	187.35
Excess of actual over estimated return on plan assets	0.10	(0.36)

4) Expenses recognized in the Statement of Profit & Loss

(Rs in Crore)

Particulars	As at 31.03.2025	As at 31.03.2024
Current Service cost	12.98	12.61
Interest Cost on Obligation	18.37	14.35
Past Service Cost	-	-
Expected Return on plan Assets	(13.78)	(12.75)
Amortisation of Prior Service Cost	-	-
Net actuarial (gain)/loss to be recognized	16.59	40.18
Transfer In/Out	-	-
Curtailment(Gain)/Loss recognized	-	-
Settlement (Gain)/Loss recognized	-	-
Expenses Recognized in the statement of profit & Loss	34.17	54.39



5) Actuarial Gain/Loss recognized

(Rs in Crore)

Particulars	As at 31.03.2025	As at 31.03.2024
Actuarial (gain)/loss for the year- Obligation	16.70	39.82
Actuarial gain/loss for the year – Plan Assets	(0.10)	0.36
Total Actuarial (gain)/loss for the current period	16.59	40.18
Actuarial (gain)/loss recognized in the current period	16.59	40.18

6) Asset and Liability (Balance Sheet Position)

(Rs in Crore)

Particulars	As at 31.03.2025	As at 31.03.2024
Present Value of Defined benefit Obligations at the end	299.74	256.63
Fair value of plan assets at the end of year	207.79	187.35
Funded Status - Deficit/(Surplus)	91.94	69.28
Unrecognised Past Service Cost	-	-
Effects of Asset Ceiling	-	-
Net Liability/(Asset) at the end of the period	91.94	69.28

The adjustments in Opening Balances are provided and included with current year provision. The adjustments with regard to payment to trust and receipt from trust are included the provision.

III. Gratuity for Artisans

1) Table Showing Changes in Present Value of Obligations

(Rs in Crore)

Particulars	As at 31.03.2025	As at 31.03.2024
Defined Benefit Obligation as at the beginning of the year	21.99	16.47
Current Service cost	3.55	3.17
Interest Cost	1.59	1.24
Prior Service Cost - Vested Benefit	-	-
Prior Service Cost - Non Vested Benefit	-	-
Curtailments	-	-
Benefits paid directly by the Company	-	-
Benefits paid from Fund	-	-
Net transfer in(out) (including the effect of any business combinations/divestitures)	-	-
Actuarial (gain)/loss on obligations	1.01	1.11
Defined Benefit Obligation as at the end of the year	28.15	21.99

2) Table Showing changes in the Fair value of Plan Assets

(Rs in Crore)

Particulars	As at 31.03.2025	As at 31.03.2024
Fair Value of Plan Assets at the beginning of the year	-	-
Adjustment to Opening Balance	-	-
Expected Return on Plan Assets	-	-
Employer Contributions	-	-
Employee's Contributions	-	-
Benefits Paid	-	-
Net transfer in/(out) (including effect of any business combinations/divestitures)	-	-
Actuarial Gain/(loss) on Plan Assets	-	-
Fair value of Plan Assets at the end of the year	-	-



3) Table Showing Fair Value of Plan Assets

(Rs in Crore)

Particulars	As at 31.03.2025	As at 31.03.2024
Fair Value of Plan asset at the beginning of year	-	-
Adjustment to Opening Balance	-	-
Actual return on plan assets	-	-
Employer Contributions	-	-
Employee's Contributions	-	-
Benefits paid	-	-
Net transfer in/(out) (including effect of any business combinations/divestitures)	-	-
Fair value of plan assets at the end of year	-	-
Excess of actual over estimated return on plan assets	-	-

4) Expenses recognized in the Statement of Profit & Loss

(Rs in Crore)

Particulars	As at 31.03.2025	As at 31.03.2024
Current Service cost	3.55	3.17
Interest Cost on Obligation	1.59	1.24
Past Service Cost	-	-
Expected Return on plan Assets	-	-
Amortisation of Prior Service Cost	-	-
Net actuarial (gain)/loss recognized	1.01	1.11
Transfer In/Out	-	-
Curtailment(Gain)/Loss recognized	-	-
Settlement (Gain)/Loss recognized	-	-
Expenses Recognized in the statement of profit & Loss	6.16	5.52

5) Actuarial Gain/Loss recognized

(Rs in Crore)

Particulars	As at 31.03.2025	As at 31.03.2024
Actuarial (gain)/loss for the current period- Obligation	1.01	1.11
Actuarial gain/loss for the current period – Plan Assets	-	-
Total Actuarial (gain)/loss for the current period	1.01	1.11
Actuarial (gain)/loss recognized in the current period	1.01	1.11

6) Asset and Liability (Balance Sheet Position)

(Rs in Crore)

Particulars	As at 31.03.2025	As at 31.03.2024
Present Value of Defined Benefit Obligations at the end	28.14	21.99
Fair value of plan assets at the end of year	-	-
Funded Status - Deficit/(Surplus)	28.14	21.99
Unrecognised Past Service Cost	-	-
Effects of Asset Ceiling	-	-
Net Liability/(Asset) at the end of the period	28.14	21.99

IV. Earned Leave Encashment for all employees:

1) Table Showing Changes in Present Value of Obligations

(Rs in Crore)

Particulars	As at 31.03.2025	As at 31.03.2024
Defined Benefit Obligation at the beginning	893.71	682.27
Current Service cost	135.54	185.24
Interest cost	61.25	48.66
Prior Service Cost - Vested benefit	-	-
Prior Service cost - Non Vested benefit	-	-
Curtailments	-	-
Benefits Paid directly by the Company	(93.11)	(68.74)
Benefits paid from Fund	-	-
Net transfer in /(out) (including the effect of any business combinations/divestitures)	-	-
Actuarial (gain)/loss on obligations	(18.03)	46.27
Defined Benefit Obligation at the end	979.36	893.71



(Rs in Crore)		
2) Changes in the Fair Value of Plan Assets		
Particulars	As at 31.03.2025	As at 31.03.2024
Fair Value of Plan Assets as at the beginning	-	-
Adjustment to Opening Balance	-	-
Expected Return on Plan Assets	93.11	68.74
Employer Contributions	-	-
Employee's Contributions	(93.11)	(68.74)
Benefits Paid	-	-
Net transfer in /(out) (including the effect of any business combinations/divestitures)	-	-
Actuarial (gain)/loss on the Plan Assets	-	-
Fair Value of Plan Assets as at the end	-	-

(Rs in Crore)		
3) Fair Value of Plan Assets		
Particulars	As at 31.03.2025	As at 31.03.2024
Fair Value of Plan Assets as at the beginning	-	-
Adjustment to Opening Balance	-	-
Actual Return on Plan Assets	93.11	68.74
Employer Contributions	-	-
Employee's Contributions	(93.11)	(68.74)
Benefits Paid	-	-
Net transfer in /(out) (including the effect of any business combinations/divestitures)	-	-
Particulars	-	-
Excess of Actual over estimated return on Plan Assets	-	-

(Rs in Crore)		
4) Expenses recognized in the Profit & Loss Account		
Particulars	As at 31.03.2025	As at 31.03.2024
Current Service cost	135.54	185.24
Interest Cost on Obligation	61.25	48.66
Past Service cost	-	-
Expected Return on plan Assets	-	-
Amortization of Prior Service Cost	-	-
Net actuarial (gain)/loss recognized	(18.03)	46.27
Transfer in / Out	-	-
Curtailment (Gain) / Loss recognized	-	-
Settlement (Gain) / Loss recognized	-	-
Expenses Recognized in Profit & Loss Account	178.76	280.18

(Rs in Crore)		
5) Actuarial Gain/Loss recognized		
Particulars	As at 31.03.2025	As at 31.03.2024
Actuarial (gain)/loss for the current period - Obligation	(18.03)	46.27
Actuarial gain/loss for the current period - plan Assets	-	-
Total Actuarial Loss /(Gain) for the current period for the year	(18.03)	46.27
Actuarial Loss /(Gain) loss recognized in the current period	(18.03)	46.27

(Rs in Crore)		
6) Asset and Liability (Balance Sheet Position)		
Particulars	As at 31.03.2025	As at 31.03.2024
Present Value of Defined Benefit Obligations at the end	979.36	893.71
Fair value of plan assets at the end of year	-	-
Funded Status - Deficit/(Surplus)	979.36	893.71
Unrecognised Past Service Cost	-	-
Effects of Asset Ceiling	-	-
Net Liability/(Asset) at the end of the period	979.36	893.71



Note: 27 - FINANCE COSTS

Particulars	Year ended 31st March, 2025	Year ended 31st March, 2024
Interest on Term Loans:		
Rural Electrical corporation	199.02	193.89
Power Finance Corporation	11.42	12.14
Interest on overdraft/working capital	1,306.19	929.38
Interest on JICA Loans	(0.34)	2.28
Interest on bonds	92.06	92.06
Interest on Govt Loans	0.06	0.06
Interest - consumers	92.58	78.54
Interest - employee funds (GIS, GPF, FBF)	16.20	7.86
Other borrowing cost	28.03	80.21
Grand Total	1,745.22	1,396.42
Less: Interest capitalised during construction	36.64	37.39
Net Total	1,708.58	1,359.03

Note: 28 - OTHER EXPENSES

(Rs in Crore)

Note: 28.1 - Repairs and Maintenance

Particulars	Year ended 31st March, 2025	Year ended 31st March, 2024
Plant and machinery	96.52	83.57
Buildings & civil Works	0.10	0.29
Others:		
Substations	22.21	20.98
Lines, cable network etc.	7.09	5.99
Vehicles	0.04	0.01
Office equipment	7.77	6.14
Total	133.73	116.97

Note: 28.2 - Administration and General Expenses

(Rs in Crore)

Particulars	Year ended 31st March, 2025	Year ended 31st March, 2024
Rent, rates and taxes	1.32	3.49
License fee and Others	4.33	4.56
Insurance	0.05	0.06
Communication and related expenses	3.41	4.51
Legal charges	0.60	2.39
Auditors remuneration		
- Statutory Auditors	0.08	0.16
- Cost Auditors	0.01	0.01
- Secretarial Auditors	0.01	0.01
Consultancy/Professional charges	32.41	29.19
Traveling expenses & conveyance	12.23	12.78
Vehicle running expenses	0.85	0.85
Vehicle hire charges	19.71	18.93
Vehicle license and registration fee	0.01	0.01
Printing and stationery	4.28	4.17
Advertisement expenses	0.55	0.53
Electricity charges	6.02	5.84
Training and participation	0.76	0.00
Stores related expenses	1.40	1.36
Miscellaneous expenses	12.09	16.92
Penal interest	0.45	0.11
Bank charges	24.56	51.39
Materials cost variance	0.12	(3.85)
Compensation	25.14	21.01
Manpower Hiring Charges	27.79	21.86
CSR Expenditure	-	-
Provision for bad and doubtful debts	240.23	76.90
Provision for doubtful receivable from consumers(GST)	-	-
Other expenses and Provision against pending	16.76	2.76
Premium paid On Investments	0.09	(0.12)
Grand Total	435.26	275.82
Less: Administrative charges capitalised	10.61	8.93
Net Total	424.65	266.89
Grand Total	558.38	383.86



Note: 28.2(a)

Provision made against 34 no. of Work orders which are pending for capitalisation for more than five years Rs.11.30 Crores (P.Y.Rs.4.99 Crores)

Note: 28.2(b) Ratios

Name of the Ratios	Formula	Current Year	Previous Year
Current ratio	Current Assets /Current liabilities	0.59	0.55
Debt-equity ratio	Debt/Equity	(1.67)	(1.52)
Debt service coverage ratio	=(EBITDA-CASH TAXES)/(INTEREST COST+CMLTD)	0.22	0.17
Return on equity	=Net Income/(Share Holders Equity+Reserves)	(0.10)	(0.12)
Inventory turnover ratio	Not applicable		
Trade receivables	=(Average Trade Receivables/Total Credit Sales)*365 or 366	415	358
Trade payables	=(Average Accounts payables/ Total Credit purchases)*365 or 366	294	282
Net capital turnover ratio	=Sales/Capital(Equity)	2.92	2.87
Net profit ratio	=Net Profit /Sales	(0.08)	(0.09)
Return on Capital Employed	=PBT+INTEREST/Share Holders Equity+LTB	(0.14)	0.06
Return on investment	=Net Profit /Investment(Equity+R+Lt+St)	(15.50)	(23.23)

Notes:-

- i) Average trade receivables (days) increased due to increase of average trade receivables from Rs. 9173.33 crores in FY 2023-24 to Rs. 11,325.79 Crores in FY 2024-25.
- ii) Return on capital employed ratio significantly improved due to change in Profit Before tax (PBT) from Rs. (82.15) Crores in FY 2023-24 to Rs. 349.39 crores in FY 2024-25.

Note: 29 - EARNINGS PER SHARE

Particulars	Year ended 31st March, 2025	Year ended 31st March, 2024
Profit after tax (Rupees in Crores)	(1,359.19)	(1,441.18)
Weighted average number of equity shares(for Basic)	5,86,92,03,212	5,86,92,03,212
Face value per share(In Rupees)	10	10
Basic and diluted earnings per equity share of Rs.10/- each (In Rupees)	(2.32)	(2.46)

Note: 30 - PAYMENT TO AUDITORS

Particulars	Year ended 31st March, 2025	Year ended 31st March, 2024
To Statutory Auditors		
- Statutory Audit	0.06	0.06
- Tax Audit	0.01	0.01
- Reimbursement of expenses	0.01	0.01
Total	0.08	0.08
To others		
- Cost Audit	0.01	0.01
- Secretarial Auditor	0.01	0.01
- Reimbursement of expenses	-	-
Total	0.02	0.02

(Rs in Crore)





NORTHERN POWER DISTRIBUTION COMPANY OF TELANGANA LIMITED

Note: 31 - Related party transactions: (AS-18)

a) Names of related parties and nature of relationship

Sl.No	Name of the related party	Nature of Relationship
1	Key Managerial Personnel (KMP):	
	Karnati Varun Reddy IAS	Chairman & Managing Director
2	Non-Whole-time Directors	
	G. Narsing Rao	Non-whole-time Director
	Smt.J.Shailaja	Non-whole-time Director
	Daljeet Singh Khatri	Nominee Director REC
	Sandeep Kumar	Nominee Director PFC

b) Details of transactions during the year where related party relationship existed: (Rs in Crore)

Sl.No	Name of the related party	Nature of Transactions	Year ended 31 March, 2025	Year ended 31 March, 2024
1	Karnati Varun Reddy, IAS (CMD)	Remuneration	0.20	0.05

c) Loans or Advances granted to promoters, Directors, KMPs and the related parties (as defined under Companies Act 2013) either Jointly or severally with any other person that are :

- Repayable on Demand or
- Without specifying any terms or period of repayment: "-NIL-"

Note: 32 - Contingent liabilities:

a) LCs opened for generators for getting rebate for timely payment

(Rs in Crore)

Sl.No	Name of the Generator	As at 31.03.2025	As at 31.03.2024
1	M/s NTPC Ltd.	219.98	57.25
2	M/s NTPC Green Energy Ltd.	0.00	22.44
3	M/s. Solar Energy Corporation of India Limited	6.20	4.46
	Total	226.18	84.15

b) Legal Cases :

Sl.No	Name of the Circle	No. of Cases	As at 31.03.2025 (Rs in Crore)	No. of Cases	As at 31.03.2024 (Rs in Crore)
1	Corporate Office-Others	443	1,567.96	409	1,210.59
	-Power Purchase	2	3,962.73	2	3,319.73
2	Hanamkonda	90	3.40	90	4.42
3	Warangal	34	1.08	29	0.22
4	Jayashankar Bhoopalpally	27	2.02	27	2.57
5	Jangaon	25	1.03	39	0.20
6	Mahabubabad	28	0.90	31	1.53
7	Karimnagar	223	2.85	230	3.83
8	Peddapally	112	1.96	112	1.96
9	Jagithyal	87	1.93	90	2.00
10	Khammam	113	4.99	86	5.17
11	Badradi Kothagudem	44	642.23	32	641.64
12	Nizamabad	163	3.19	199	11.93
13	Kamareddy	38	3.68	48	3.99
14	Adilabad	59	49.67	67	34.56
15	Nirmal	43	1.71	42	1.55
16	Mancherla	56	13.11	52	12.34
17	Asifabad	46	2.83	56	4.41
	Total	1,633	6,267.27	1,641	5,262.64



c) Tax matters:

Sl.No	Disputed Amount (Rupees in Crores)	Nature of Case	Financial Year	Pending before
1	Rs.1.79 (P.Y.1.79)	IT U/s 115JB (A.Y 2011-12)	2010-11	ITAT Order in favour of the Company. IT Dept field case in High Court.
2	Rs.12.18 (P.Y.12.18)	IT U/s 115JB (A.Y 2008-09)	2007-08	
3	Rs.4.46 (P.Y.4.46)	IT U/s 115JB (A.Y 2012-13)	2011-12	
4	Rs. 341.75	IT U/s 143(3) (A.Y 2013-14)	2012-13	Appellate order in favour of the Company, IT Dept filed case in IT Tribunal
5	Rs. 27.98	IT U/s 143(3) (A.Y 2014-15)	2013-14	ITAT issued directions to Assessing officer to reverify the facts and pass the Assessment order
6	Nil Demand, Disallowed Rs.494.91	IT U/s 143(3) (A.Y 2015-16)	2014-15	ITAT passed Order in favour of the Company. IT Dept. Appealed in High Court.
7	Nil Demand, Disallowed Rs.283.02	IT U/s 143(3) (A.Y 2016-17)	2015-16	ITAT passed Order in favour of the Company.
8	Nil Demand, Disallowed Rs.161.58	IT U/s 143(3) (A.Y 2017-18)	2016-17	Company filed at CIT(Appeals)
9	Nil Demand, Disallowed Rs.147.17	IT U/s 143(3) (A.Y 2018-19)	2017-18	Company filed at CIT(Appeals)
10	Rs.2.43 (deposited Rs.0.88)	Entry Tax	2002-03, 2004-05 and 2005-06	Hon'ble Supreme Court
11	Rs.4.54 (deposited Rs.1.27)	Entry Tax	2003-04, 2006-07, 2007-08 and 2012-	Hon'ble High Court
12	Demand Rs.19.14	VAT on Sale of Electric Meters	2008-09 to 2012-13	Hon'ble High Court
13	Demand Rs.1.18	VAT on Sale of Electric Meters	2013-14	Hon'ble High Court
14	Demand Rs.0.36	VAT on Sale of Electric Meters	2014-15	Hon'ble High Court
15	Demand Rs.9.76	VAT on Sale of Electric Meters	2015-16	Hon'ble High Court
16	Demand Rs.50.75	Service Tax	April, 2013 to June, 2017	Filed at Appellate Tribunal CESTAT
17	Demand Rs.41.73	GST	July, 2017 to Oct, 2018	Filed at Joint Commissioner of Central Tax, GST Commissionerate, Hyderabad



d) CTUIL-Relinquishing charges:

The Central Transmission utility of India Limited (M/s CTUIL) raised a claim for Rs. 261.31 crore (on 12.03.2024) against TGNPDCL towards relinquishing charges against the 2000MW corridor applied for the drawl of power from Chhattisgarh. However, this claim was not recognized by TGNPDCL/TGPCC during the year 2023-24 by management. Since the invoice was received from M/s. CITUL during the year 2023-24 and the same was not recognized in the books by the company, as the matter was contested in CERC, the same should have been included under contingent liabilities.

e) SRLDC Legacy Dues :

Southern Regional Load Dispatch Centre, under the control of Grid- India, vide letter dated 11.11.2024 & 13.01.2025 claimed the amounts from TGDSCOMs/TGPCC by raising the invoices for an amount of ₹ 179.55 Crs (TGNPDCL Portion is ₹ 53.18 crs) and stated that the dues accrued were due to deployment of Ancillary Services prior to 16.09.2024 (from 09/23 to 09.2024) and for the period from 16.09.2024 to 22.12.2024, 13.01.2025 up to week ending 22.12.2024, as a result of Net deficit in Deviation Settlement Mechanism (DSM) & Ancillary Service (AS) Pool Accounts. The SRLDC also raised invoices on other state DISCOMs in Southern Region (SR). These dues are named as Legacy dues by SRLDC.

The dues claimed were sudden and without any prior notice to the TGDSCOMs/TGPCC. The Telangana including other states were contested against the action of SRLDC/NLDC before various SRPC Commercial subcommittee meetings, SRPC & TCC meetings conducted at various locations. Apart from the above, the bill dispute notices were also raised.

But, SRLDC is thrusting upon the TGDSCOMs in release of said dues. Accordingly, TGDSCOMs prefer to file a Writ petition before the Hon'ble High Court for the State of Telangana to stay the CERC DSM Regulations 2024, quash the invoices raised by SRLDC, besides the dispense with petition to set aside CERC orders with a prayer to issue an order or mandamus especially in the nature of the certiorarified order under Article 226 of the constitution of India to correct the legal error in the CERC Regulations, Orders, procedure determined by NLDC and Invoices of SRLDC etc. Some of the other state Discoms already obtained stay orders in this regard.

Note: 33. Capital commitments

There are 50 (P.Y.4) Material Purchase Orders placed with a value of Rs.55.22 Crore (P.Y. Rs.30.76 Crore) remained un-executed as on 31.03.2025.



NORTHERN POWER DISTRIBUTION COMPANY OF TELANGANA LIMITED

Note: 34 - The category wise average revenue realisation is as stated below

Note: 34 - The category wise average revenue realisation is as stated below									
Previous Year 2023-24					Consumer Category	Current Year 2024-25			
Number of Consumers	Units sold (MU)	% of total units sold	Average realisation in paisa per unit	Sl. No.		Number of Consumers	Units sold (MU)	% of total units sold	Average realisation in paisa per unit
LT:									
46,12,941	4,080.00	19.37	416	1	Category - I - Domestic supply	47,48,266	4,539.27	20.59	416
5,77,823	956.06	4.54	1,138	2	Category - II - Commercial	6,04,359	1,025.62	4.65	1,128
33,555	240.27	1.14	1,088	3	Category - III - Industrial supply	33,780	242.49	1.10	1,091
7,989	8.33	0.04	466	4	Category - IV - Cottage Industries	8,281	8.19	0.04	465
13,18,401	9,447.03	44.85	0	5	Category - V - Irrigation & Agriculture	13,56,686	9,493.27	43.07	0
85,726	367.79	1.75	710	6	Category - VI - Public Lighting	86,452	374.26	1.70	702
29,716	62.91	0.30	829	7	Category - VII - General Purpose	32,388	72.20	0.33	821
5,093	14.16	0.07	1,669	8	Category - VIII - Temporary	5,737	15.26	0.07	1,395
37	0.13		1,194	9	Category - IX - Electric vehicle charging station	73	0.25		920
66,71,281	15,176.68	72.06	223		Sub - total (a)	68,76,022	15,770.81	71.55	232
HT:									
3,134	1,906.70	9.05	968	1	Category - I - Industrial segregated	3,256	2,017.05	9.14	992
924	226.59	1.08	1,192	2	Category - II - Industrial Non - segregated	1,040	257.88	1.17	1,237
21	8.33	0.04	1,027	3	Category - III - Aviation activities at Air Ports	20	8.10	0.04	1,023
458	1,889.66	8.97	984	4	Category - IV - Irrigation & Agriculture	465	2,100.19	9.52	992
13	613.67	2.91	681	5	Category - V - Railway Traction	15	627.26	2.85	687
40	105.43	0.50	787	6	Category - VI - Colony Lighting	40	114.35	0.52	1,053
108	24.83	0.11	1,180	7	Category - VII - Temporary Supply	115	21.38	0.10	1,675
76	1,111.44	5.28	429	8	Category - VIII - Electricity Co -op.societies	77	1,117.71	5.07	481
				9	Category - IX - Electric vehicle charging station	3	8.05	0.04	450
4,774	5,886.65	27.94	861		Sub-total (b)	5,031	6,271.97	28.45	883
66,76,055	21,063.33	100.00	402		Total (a+b)	68,81,053	22,042.78	100.00	417

Note: Average realisation is calculated without miscellaneous charges



Note: 35.

Reconciliations and confirmations: Balances in trade receivables, trade payables, other receivables/claims, deposits with various authorities, retention money, deposits for service connections etc. as on Balance Sheet date are subject to confirmation and reconciliation. In the opinion of the management, the adjustments, if any, required are not likely to be material/significant and they will not have any significant impact on the revenues.

Note: 36.

a) Govt. of A.P vide G.O.Ms.No.58 Dated 07-06-2005 set up an apex committee "AP Power Coordination Committee (APPCC)" now referred to "TGPPCC" for purpose of power procurement, debt servicing, unscheduled interchange charges, and SLDC charges, Inter-State trade and operation of common pool account of two DISCOMS (i.e. TGSPDCL & TGNPDCL). As per the above mechanism, Pool account was operated by TGPPCC.

b) The figures of purchase, Inter-state sales and Inter-DISCOM sales of power as communicated by the TGPPCC and certified by a firm of Chartered Accountants (Internal Auditors of TGPPCC) are accounted by the Company.

Note: 37.

a) While formation of the Company the Assets and Liabilities were transferred to the company as per the Second Transfer Scheme notified by the GOAP vide G.O.Ms. No.35, Energy (Power-III) and Third Transfer Scheme notified by the GOAP vide G.O.Ms.No. 58, Energy (Power-III), dated 07-06-2005.

b) The Government of Andhra Pradesh (GOAP) vide G.O.Ms No. 58, Energy (Power-III), dated 07-06-2005 notified the transfer of Bulk Supply Undertaking and Power Purchase Agreements from Transmission Corporation of Andhra Pradesh Limited (APTRANSCO) to the four Distribution Companies (DISCOMs) in specified ratios, as on 09-06-2005. The share of the Company in generation capacities of all generating stations allocated to our DISCOM is 16.92%. The GOAP has, vide G.O.Ms No. 53, Energy (Power-III), dated 28-04-2008, amended the share of four DISCOMs Generating Stations as per which the revised share of APNPDCL is 15.87%. This G.O shall be deemed to have come into force with retrospective effect from 09-06-2005. The retrospective Implementation of the G.O. involves so many calculations, revisions etc. The Andhra Pradesh Power Co-ordination Committee (APPCC) is in the process of requesting the GOAP to amend the date of implementation from July, 2008 onwards. On receipt of the reply from GOAP, action will be taken uniformly along with the other DISCOMs. As such, the accounting of purchase of power is based on revised share of 15.87% up to 01-06-2014. After formation of Telangana State i.e. from 02-06-2014 the share is 29.45% in new state.

c) As per the provisions of Third Transfer Scheme, all pending proceedings of whatever nature by or against APTRANSCO now referred to TGTRANSCO pending as on effective date shall be continued by or against the transferee. Further, the rights and obligations of all persons in respect of Bulk Supply Undertaking shall be restricted to the transferee, notwithstanding anything to the contrary contained in any deed, document, instrument, agreement or arrangement which such persons may have entered into with TGTRANSCO and such persons shall not claim any right or interest against TGTRANSCO and/or the state Government in connection there with.

Note: 38

Segment reporting (AS-17) is not applicable since distribution and retail supply of power comprises primary and reportable segment.

Note: 39

The entire plant & machinery is considered as a cash generating Unit. As recoverable amount of cash generating Unit, being its value in use is in excess of its carrying amount. Hence there is no impairment loss in terms of AS-28 on Impairment of Assets.

Note: 40.

The Assets and liabilities of the company were arrived from the balances as on 1st April, 2000 as per the second transfer scheme contained in G.O.Ms.No.109 Energy (Power-III) dated 29-09-2001 of Government of Andhra Pradesh and subsequent transactions. The above notifications contained all Assets and Liabilities given as block figure under major groups of heads as on 01-04-2000.



Note: 41

a) Due to A.P.REORGANISATION ACT ,2014 , Seven Mandals from Khammam District of TGNPDCL have been transferred to APEPDCL. Hence the balances as on 01.06.2014 to be transferred to APEPDCL have been identified by conducting a Special Audit by the Statutory Auditors of the Company.

b) The Assets and Liabilities have been transferred to APEPDCL is Rs. 31.21 Crore and Rs.21.38 Crore respectively. The bifurcation has been carried out as per the procedure stated in G.O.MS.No.24, Dt.29.05.2014 issued for bifurcation of Combined Andhra Pradesh State.

c) There are some Assets and Liabilities including Long term loans which are not physically transferable have been identified and communicated to APEPDCL, along with the receipts/payments /expenditure made on behalf of APEPDCL after Bifurcation (i.e. after 01.06.2014 to 31.03.2015). Based on the communication made by TGNPDCL certain objections raised by APEPDCL are considered and an amount of Rs. 27.66 Crore is finalised as receivable from APEPDCL. Soon after receipt of consent from APEPDCL, settlement entries will be passed.

Note:42

a) Due to Re-organisation of Districts and formation of New Districts, Gundala Mandal of Jangaon District of TGNPDCL has been remerged to Yadadri Bhongiri District of TGSPDCL. Hence the balances as on 31.03.2019 to be transferred to TGSPDCL have been identified by conducting a Special Audit by M/s. Sreedhar & Associates, Chartered Accountants.

b) The Assets and Liabilities have been transferred to TGSPDCL is Rs.17.07 Crores and Rs. 1.68 Crores respectively. The bifurcation has been carried out as per the procedure stated in G.O.MS.No.24, Dt.29.05.2014 issued for bifurcation of Combined Andhra Pradesh State.

c) Assets and Liabilities including Long term loans which are not physically transferable have been identified along with the receipts/payments /expenditure made after 01.04.2019 on behalf of TGSPDCL and communicated to receive Rs.8.68 Crores from TGSPDCL. Consent from TGSPDCL was received to adjust the said amount against payable to TGSPDCL and accounted for during the F.Y.2021-22.

Note: 43

Notices for payment of Grid Support Charges to the captive power plants were issued as per the data available with the Company pertains to the period from F.Y.2002-03 to F.Y.2008-09 most of them are coming for reconciliation and the figures are changing. Upto 31.03.2022 notices were issued for Grid Support Charges Rs.179.90 Crores and interest Rs.505.29 Crores. out of which Rs.43.60 Crores was only received against Grid support charges as per court orders and booked as income. Further as per Accounting Policy no.1.8,the interest on delayed payment is considered on realization basis. In this case DPS is Rs.505.30 Crores which has to be recognized as revenue after realization.

Note: 44

Company has filed a case against AP Power Utilities in the honorable High Court of Telangana claiming Rs. 2304.82 Crore from AP Power Utilities for non fulfilment of conditions as per AP Reorganisation Act 2014 after bifurcation of the State.

Note: 45

During the year Company has not incurred any expenditure in Foreign Currency.

Note: 46

Previous year figures have been regrouped & rearranged wherever necessary.

Note: 47

Registration of charges or satisfaction with registrar of companies:

All relevant charges have been duly registered.

Note: 48

Corporate Social Responsibility:

Provisions of section 135 of companies Act,2013 are applicable to the company



Note: 49

Additional Disclosure Statements are prepared and presented in the form and manner provided in the schedule

ADS 1: Supplementary Disclosures to Financial Statements		(Rs in Crore)	
Particulars	For the year ended 31st March, 2025 (Current Year)	For the year ended 31st March, 2024 (Previous year)	
a) Revenue from Sale of Goods and Services			
Sale of Power to LT, HT and EHT Consumers	9200.47	8460.36	
Sale of Distribution Franchisee			
Fuel Adjustment Charge/ FCA/ FPCCA/ PPAC			
Sale of power through Interstate Sale/Energy Traded/UI Sales	152.41	240.46	
Other Receipts from Consumers	530.21	509.03	
(i) Total	9883.09	9209.85	
Less: Rebate to Consumers (if any, other than Cash Discount) (ii)	0	0	
Revenue from sale of energy without tariff subsidy (i-ii)	9883.09	9209.85	
Add: Electricity Duty/ other taxes billed to consumers	62.88	59.65	
Less: Electricity Duty/ other taxes Payable to Government	(62.88)	(59.65)	
Sub-Total of Revenue from Sale of energy	9883.09	9209.85	
b) Other Operating Income:			
Wheeling Charges			
Open access charges			
Others			
Taking over operational losses under UDAY scheme for the FY 2023-24	720.59	1498.00	
Additional Financial support by Govt of Telanagana	103.08		
Other Operating income Total	823.67	1498.00	
c) Tariff Subsidy			
Subsidy payable by State Government in accordance with the Electricity (Second Amendment) Rules, 2023 as per the number of units supplied to subsidized categories according to energy accounts multiplied by the per unit subsidy	7141.35	7446.95	
Subsidy received	7141.59	7446.95	
Total Revenue from Operations (a+b+c)	17848.35	18154.80	

Note: Revenue to be recognised in accordance with rules 4 of these Rules.



2. Details of Revenue from sale of energy:

Particulars	For the year ended 31st March, 2025 (Current Year)					
	Energy Sold - Metered (MU)	Energy Sold - Un- Metered (MU)	Gross Energy Sold (MU)	Revenue from sale of energy without tariff subsidy (Rs. In Cr)	Tariff Subsidy billed (Rs. In Cr.)	Tariff subsidy received (Rs. in Cr.)
I	2	3	4=2+3	5	6	7
Domestic	4539.27		4539.27	2303.74	827.51	827.51
Commercial	1283.5		1283.5	1586.28		
Agricultural	0	9493.27	9493.27	51.14	6313.84	6314.08
Industrial	2259.54		2259.54	2315.16		
Others:						
Public Street Lighting	129.74		129.74	104.73		
Public Water Works	800.89		800.89	170.65		
Railways	627.26		627.26	438.32		
Bulk Supply	1117.71		1117.71	547.08		
Distribution Franchisee						
Interstate Sale/Energy Traded/UI/DSM	311.02		311.02	152.41		
Others(may specify nature)	1791.60		1791.60	2310.03		
Total (i)	12860.53	9493.27	22353.80	9979.54	7141.35	7141.59
Out of (i) above, related to Government Consumers						
State Government consumers	2591.42	0	2591.42	2802.74		
Central Government consumers	1250.61	0	1250.61	738.02		

2. Details of Revenue from sale of energy:

Particulars	For the year ended 31st March, 2024 (Previous Year)					
	Energy Sold - Metered (MU)	Energy Sold - Un- Metered (MU)	Gross Energy Sold (MU)	Revenue from sale of energy without tariff subsidy (Rs. In Cr)	Tariff Subsidy billed (Rs. In Cr.)	Tariff subsidy received (Rs. in Cr.)
I	2	3	4=2+3	5	6	7
Domestic	4080.00	0	4080.00	2362.87	713.97	713.97
Commercial	1182.65	0	1182.65	1645.00		
Agricultural	0.00	9447.03	9447.03	57.68	6732.98	6732.98
Industrial	2146.97	0	2146.97	2740.04		
Others:			0.00			
Public Street Lighting	130.19		130.19	121.86		
Public Water Works	777.27		777.27	193.57		
Railways	613.67		613.67	480.28		
Bulk Supply	1111.44		1111.44	547.03		
Distribution Franchisee			0.00			
Interstate Sale/Energy Traded/UI/DSM	452.55		452.55	240.46		
Others(may specify nature)	1574.11		1574.11	987.14		
Total (i)	12068.85	9447.03	21515.88	9375.93	7446.95	7446.95
Out of (i) above, related to Government Consumers			0.00			
State Government consumers	2383.72	0	2383.72	5380.08		
Central Government consumers	1236.38	0	1236.38	859.26		



For the year ended 31st March, 2025 (Current Year)



3. Details of Number of Consumers

For the year ended 31st March, 2024 (Previous Year)

Particulars	As on 1st April 2023				During the Year							As on 31st March - 2024	
	Number of Consumers - Pre-paid meters	Number of Consumers - other meters	Number of Consumers - Un-Metered	Total No. of Consumers	Number of Consumers added - Pre-paid Meters	Number of Consumers added - Other Meters	Number of Consumers - Un-Metered	Number of Consumers permanently Disconnected	Number of Consumers - Pre-paid meters	Number of Consumers - other meters	Number of Consumers - un-metered	Total no. of consumers	
1	2	3	4	5	6	7	8	9	10	11	12	13	
Domestic	490	45,07,460		45,07,950	(3)	2,38,479	-	1,33,485	487	46,12,454		46,12,941	
Commercial	5,208	5,48,000		5,53,208	1	43,196	-	18,582	5,209	5,72,614		5,77,823	
Agricultural	-	398	12,85,533	12,85,931	-	583	31,898	11	-	970	13,17,431	13,18,401	
Industrial	59	44,733		44,792	(1)	1,761		929	58	45,565		45,623	
Others:					-								
Public Street Lighting		48,188		48,188	-	534	-	-	-	48,722		48,722	
Public Water Works	2,078	34,318		36,396	-	1,220	-	612	2,078	34,926		37,004	
Railways	-	12		12	-	1	-	-		13		13	
Bulk Supply	-	74		74	-	2	-	-		76		76	
Miscellaneous	7,001	25,734		32,735	-	2,717	-	-	7,001	28,451		35,452	
Total	14,836	52,08,917	12,85,533	65,09,286	(3)	2,88,493	31,898	1,53,619	14,833	53,43,791	13,17,431	66,76,055	



4. Details of Cross Subsidy

For the year ended 31st March, 2025 (Current Year)

Particulars	Average Cost of Supply (ACoS) (Rs./kWh)	Notified Tariff	Notified subsidy	Gross Energy Sold (MU)	Revenue from sale of energy without tariff subsidy (Rs. Crore)	Average Billing Rate (ABR) (Rs./kWh)	Cross subsidy (Rs./kWh) (ACoS-ABR)	Tariff subsidy booked (Rs. Crore)	Tariff subsidy per Unit	Consumer category wise loss per unit (Rs./kWh) (ABR-ACoS)	% Tariff Subsidy received through Direct Benefit Transfer
1	2	3	4	5	6	7	8	9	10	11	12
Domestic	0-50										
	Rs.1.95										
	51-100										
	Rs.3.10										
	0-100										
	Rs.3.40										
	101-200										
	Rs.4.80										
	0-200		Rs. 5.91	4,539.27	2303.74	5.08	3.77	827.51	1.82	1.94	0
	Rs.5.10										
	201-300										
	Rs.7.70										
	301-400										
Commercial	Rs.9.00										
	401-800										
	Rs.9.50										
	>800										
	Rs.10.00										
	0-50										
	Rs.7.00										
	0-100										
	Rs.8.50										
	101-300										
	Rs.9.90										
	301-500										
	Rs.10.40										
	>500										
	Rs.11.00										
	Advt.										
	Rs.13.00										
	8.84			1283.5	1586.28	12.36	(3.52)		0.00	(3.52)	0



Agricultural	8.84	Corp Farmers Rs 2.50 Horticulture Rs 2.00	Rs. 7.86	9493.27	51.14	0.01	8.84	6313.84	6.65	2.19	0
Industrial	8.84	Industrial Industries Rs. 7.50 Pisciculture Rs. 6.20 Sugar Cane Rs. 6.20 Poultry Rs. 7.00 Mushroom Rs. 7.30 Cottage Rs. 4.00		2259.54	2315.16	10.25	(1.40)		0.00	(1.40)	0
Others:											
Public Street Lighting	8.84	Panchayath Rs. 7.10 Municipalities Rs. 7.60 Corporations Rs. 8.10		129.74	104.73	8.07	0.77		0.00	0.77	0
Public Water Works	8.84	Panchayath Rs. 6.00 Municipalities Rs. 7.10 Corporations Rs. 7.60		800.89	170.65	2.13	6.71		0.00	6.71	0
Railways	8.84			627.26	438.32	6.99	1.85		0.00	1.85	0
Bulk Supply	8.84			1117.71	547.08	4.89	3.95		0.00	3.95	0
Miscellaneous	8.84			1791.60	2310.03	12.89	(4.05)		0.00	(4.05)	0
Total	8.84			22,042.78	9,827.13	4.46	4.38	7,141.35	3.24	1.14	0.00

Note: (i) In column (2) Average Cost of Supply (ACoS) means total expenses as per statement of profit and loss divided by gross energy sold;

(ii) In column (3) Notified tariff means the tariff applicable to the consumer category as per the relevant tariff order.

(iii) In column (5) Gross energy sold (MU) means aggregate of metered and unmetered energy sale to all category of consumers. Energy traded or unscheduled interchange or inter-State sale of power to be included. Open access or wheeling units shall not be included.



4. Details of Cross Subsidy

For the year ended 31st March, 2024 (Previous Year)

Particulars	Average Cost of Supply (ACoS) (Rs./kWh)	Notified Tariff	Notified subsidy	Gross Energy Sold (MU)	Revenue from sale of energy without tariff subsidy (Rs. Crore)	Average Billing Rate (ABR) (Rs./kWh)	Cross subsidy (Rs./kWh) (ACoS-ABR)	Tariff subsidy booked (Rs. Crore)	Tariff subsidy per unit	Consumer category wise loss per unit (Rs./kWh) (ABR-ACoS)	% Tariff Subsidy received through Direct Benefit Transfer
1	2	3	4	5	6	7=6/5	8=2-7	9	10=9/5	11=8-10	12
Domestic	0-50										
	Rs.1.95										
	51-100										
	Rs.3.10										
	0-100										
	Rs.3.40										
	101-200										
	Rs.4.80										
	0-200		Rs. 5.87	4,080.00	2,362.87	5.79	3.67	713.97	1.75	1.92	0
	9.46										
	Rs.5.10										
	201-300										
	Rs.7.70										
	301-400										
Commercial	Rs.9.00										
	401-800										
	Rs.9.50										
	>800										
	Rs.10.00										
	0-50										
	Rs.7.00										
	0-100										
	Rs.8.50										
	101-300										
	Rs.9.90										
	301-500										
	Rs.10.40										
	>500										
	Rs.11.00										
	Advt.										
	Rs.13.00										
	9.46			1,182.65	1,645.00	13.91	(4.45)		0.00	(4.45)	0



Agricultural	9.46	Corp Farmers Rs 2.50 Horticulture Rs 2.00	Rs. 7.82	9,447.03	57.68	0.01	9.46	6732.98	7.13	2.33	0
Industrial	9.46	Industrial Industries Rs. 7.70 Pisciculture Rs. 6.20 Sugar Cane Rs. 6.20 Poultry Rs. 7.00 Mushroom Rs. 7.30 Cottage Rs. 4.00		2,146.97	2,740.04	12.76	(3.30)		0.00	(3.30)	0
Others:											
Public Street Lighting	9.46	Panchayath Rs. 7.10 Municipalities Rs. 7.60 Corporations Rs. 8.10		130.19	121.86	9.36	0.10		0.00	0.10	0
Public Water Works	9.46	Panchayath Rs. 6.00 Municipalities Rs. 7.10 Corporations Rs. 7.60		777.27	193.57	2.49	6.97		0.00	6.97	0
Railways	9.46			613.67	480.28	7.83	1.64		0.00	1.64	0
Bulk Supply	9.46			1111.44	547.03	4.92	4.54		0.00	4.54	0
Miscellaneous	9.46			1574.11	987.14	6.27	3.19		0.00	3.19	0
Total	9.46			21,063.33	9,135.47	4.34	5.12	7,446.95	3.54	1.59	0.00

Note: (i) In column (2) Average Cost of Supply (ACoS) means total expenses as per statement of profit and loss divided by gross energy sold.

(ii) In column (3) Notified tariff means the tariff applicable to the consumer category as per the relevant tariff order.

(iii) In column (5) Gross energy sold (MU) means aggregate of metered and unmetered energy sale to all category of consumers. Energy traded or unscheduled interchange or inter-State sale of power to be included. Open access or wheeling units shall not be included.



5. Other Income

(Rs. In Crore)

Particulars	For the year ended 31st March 2025 (Current Year)	For the year ended 31st March, 2024 (Previous Year)
1	2	3
Interest Income		
i) Bank Deposits	5.97	4.51
ii) Others		
Dividend Income		
Rental Income		
Late payment surcharge	96.45	166.08
Rebate on power purchase	0.15	0.15
Miscellaneous receipts	26.86	25.87
Deferred revenue income	154.56	140.71
Other Non-Operating Income (may specify nature)		
Total	283.99	337.32

Note: In column (1) late Payment surcharge cess or delayed payment charges means the amounts levied by Specified Entity, if the electricity bill raised by it is not being paid within the due date specified on the bill.



6. Consumer Category wise Tariff Subsidy Receivables

Particulars		As on 31st March 2025		(Rs. In Crore)	
Consumer Category	Opening balance	Tariff subsidy billed during the year	Tariff subsidy received		Closing balance
			For current year	For previous years	
1	2	3	4	5	6
Domestic	807.16	827.51	827.51		807.16
Commercial					
Agricultural	2043.86	6313.84	6314.08		2043.86
Industrial					
Others (may specify category)					
Total	2,851.02	7,141.35	7,141.59		2,851.02

Note: In column (3) accounting for subsidy billed shall be as per standard operating procedure or guidelines issued by Ministry of Power in this regard from time to time.

7. Gross Trade Receivables

(Rs.in Crore)

Particulars	As at 31st March, 2025 (current year)			As at 31st March, 2024 (previous year)		
	Current	Non- Current	Total	Current	Non- Current	Total
1	2	3	4	5	6	7
For sale of power to own consumers (LT, HT and EHT)	3838.78	9179.90	13018.68	2661.32	7649.08	10310.40
For sale of distribution franchisee						
For sale of power to others (such as inter-state sale/energy traded/UI/DSM/inter DISCOM sale, etc.)						
Electricity duty/other taxes						
Late payment surcharge	1934.54	4032.73	5967.27	1319.19	2749.96	4069.15
Others						
Total	5773.32	13212.63	18985.95	3980.51	10399.04	14379.55



8. Gross trade receivables - consumer category wise for sale of energy

(Rs.in Crore)

Particulars	As on 31st March, 2025				As on 31st March, 2024			
	Opening balance	Revenue billed	Revenue received	Closing balance	Opening balance	Revenue billed	Revenue received	Closing Balance
1	2	3	4	5	6	7	8	9
Domestic	384.29	2294.98	2270.40	408.86	380.66	2045.25	2041.62	384.29
Commercial	211.23	1582.56	1498.67	295.12	162.40	1447.12	1398.29	211.23
Agricultural	75.16	48.86	48.82	75.20	68.93	46.96	40.73	75.16
Industrial	723.06	2546.63	2056.42	1213.27	384.48	2557.19	2218.61	723.06
Others:	0.00			0.00				0.00
Public Street Lighting	73.91	93.97	18.83	149.05	38.98	73.53	38.60	73.91
Public Water Works	250.73	265.15	53.14	462.74	132.23	249.45	130.95	250.73
Railways	6.96	428.55	427.52	7.98	3.74	429.09	425.87	6.96
Bulk Supply	871.76	673.98	484.30	1061.43	722.12	655.34	505.70	871.76
Distribution Franchisee	0.00			0.00				0.00
Inter-state Trading/UI/DSM	0.00			0.00				0.00
Miscellaneous	11782.45	3942.99	413.15	15312.29	8962.05	3274.91	454.51	11782.45
Total (i)	14379.55	11877.67	7271.27	18985.95	10855.60	10778.83	7254.88	14379.55
Out of (i) above, related to Government Consumers								
State Government Departments	12152.85	4478.60	271.45	16360.00	8374.26	5380.08	1601.49	12152.85
Central Government Departments	15.85	728.25	725.89	18.20	10.87	808.07	803.09	15.85
Total trade receivables related Government consumers	12168.70	5206.85	997.34	16378.20	8385.13	6188.14	2404.58	12168.70



9. Details of Borrowings TGNPDCL

(Rs in crores)

Particulars	Nature of Loan	Purpose	As at 31st March, 2025					As at 31st March, 2024				
			Opening Balance	Additions	Due for Payment	Repayments	Closing Balance	Opening Balance	Additions	Due for Payment	Repayments	Closing Balance
			2	3	4	5	6-2-3-5	7	8	9	10	11=7+8-10
Borrowings (Bifurcate between Secured and Un-Secured)												
(a)												
Long Term Loans - Banks/NBFC/ Others (Specify name along with purpose of loan)												
SECURED LOANS:												
(i) Medium Term Loan from M/s REC Ltd	Medium Term Loan	Working Capital requirements	-	500.00	-	-	500.00	-	-	-	-	-
(ii) Special Long Term Transitional Loan from M/s REC Ltd	COVID Loan	Working Capital requirements	2,467.74	-	-	157.17	2,110.57	2,727.50	-	-	259.76	2,467.74
(iii) Long Term Loan from M/s REC Ltd under Late Payment Surcharge Rules, 2022	LPS Loan	Working Capital requirements	1,222.56	227.88	-	-	1,450.44	637.06	585.50	-	-	1,222.56
(iv) R-see Term Loan from M/s REC Ltd under Late Payment Surcharge Rules, 2022	LPS RTL Loan	Working Capital requirements	458.33	-	-	45.83	412.50	-	580.00	-	41.67	458.33
(v) Special Long Term Transitional Loan from M/s PFC Ltd	COVID Loan	Working Capital requirements	2,505.84	-	-	304.63	2,201.21	2,716.91	-	-	211.07	2,505.84
(vi) Long Term Loan from M/s PFC Ltd under Late Payment Surcharge Rules, 2022	LPS Loan	Working Capital requirements	1,222.57	227.88	-	-	1,450.44	637.07	585.50	-	-	1,222.57
(vii) Medium Term Loan from M/s PFC Ltd	Medium Term Loan	Working Capital requirements	-	1,000.00	-	-	1,000.00	-	-	-	-	-
(viii) Medium Term Loan from M/s PFS	Medium Term Loan	Working Capital requirements	211.63	-	-	56.99	154.64	247.80	-	-	36.16	211.63
(ix) MTL from M/s IREDA Ltd	Medium Term Loan	Working Capital requirements	1,000.00	1,250.00	-	416.67	1,833.33	654.67	1,600.00	-	390.67	1,364.00
(x) REC Loans directly received	Long Term Loan	Capex Loans	1,944.89	381.26	-	304.15	2,022.00	1,725.96	422.20	-	203.28	1,944.89
(xi) PFC (R-APDRP - B)-GOI Loan	Long Term Loan	Capex Loans	7.37	-	-	0.97	6.40	8.26	-	-	0.89	7.37
(xii) PFC (R-APDRP - B)-Counter Part Loan	Long Term Loan	Capex Loans	35.38	-	-	7.86	27.51	43.24	-	-	7.86	35.38
(xiii) PFC (R-APDRP - B)-Counter Part Loan	Long Term Loan	Capex Loans	49.33	-	-	4.70	44.63	54.02	-	-	4.70	49.33
(xiv) PFC (R-APDRP - B)-Counter Part Loan	Long Term Loan	Capex Loans	-	50.00	-	-	50.00	-	-	-	-	-
(xv) PFC (R-APDRP - B)-Counter Part Loan	Long Term Loan	Capex Loans	351.28	-	-	-	351.28	351.28	-	-	-	351.28
(xvi) PFC (R-APDRP - B)-Counter Part Loan	Long Term Loan	Capex Loans	11,476.91	3,637.01	-	1,498.97	13,614.95	9,803.76	3,093.20	-	1,156.05	11,740.91
TOTAL (A)												
Long Term Loans - Government (Specify name along with purpose of loan)												
Govt. Loans	Long Term Loan	Capex Loans	6.07	-	-	-	6.07	6.07	-	-	-	6.07
TOTAL (B)												
Short Term Loans - Banks/NBFC/ Others (Specify name along with purpose of loan)												
SECURED SHORT TERM LOANS:												
(i) Cash Credit from State Bank of India	Cash Credit Limit	Working Capital requirements	846.86	250.00	-	416.68	680.18	150.00	750.00	-	53.14	846.86
(ii) RBPF Limit from M/s REC Ltd	Revolving Bill Payment Facility	Working Capital requirements	2,249.58	3,165.23	-	2,919.01	2,495.81	490.50	2,421.00	-	661.92	2,249.58
(iii) RBPF Limit from M/s PFC Ltd	Revolving Bill Payment Facility	Working Capital requirements	1,998.38	4,984.22	-	2,988.76	3,993.84	1,000.00	1,998.38	-	1,000.00	1,998.38
(iv) MTL from M/s IREDA Ltd	Medium Term Loans	Working Capital requirements	264.00	-	-	264.00	-	272.40	-	-	272.40	-
(v) MTL from M/s REC Ltd	Medium Term Loans	Working Capital requirements	5,358.82	8,399.45	-	6,588.44	7,169.83	1,912.90	5,169.38	-	1,987.45	5,094.82
TOTAL (C - Secured)												
UNSECURED SHORT TERM LOANS:												
(i) TGRANSCO	Term Loan	Working Capital requirements	359.58	-	-	172.66	186.91	543.97	-	-	184.39	359.58
TOTAL (C - Unsecured)												
(d)												
Bonds (Specify name of Bonds along with purpose of loan)												
Bonds restructured under FRP Scheme	FRP Bonds	Working Capital requirements	924.02	-	-	-	924.02	924.02	-	-	-	924.02
TOTAL (D)												
I) Total Borrowing - Secured (A+B+C+D)			17,765.82	12,036.46	-	8,087.41	21,714.87	12,646.75	8,262.58	-	3,143.51	17,765.82
II) Total Borrowing - Un-Secured (C)			359.58	-	-	172.66	186.91	543.97	-	-	184.39	359.58
Total Borrowing (Secured + Un-Secured) (I+II)			18,125.40	12,036.46	-	8,260.07	21,901.79	13,190.71	8,262.58	-	3,327.90	18,125.40

Note: In column (2), (6), (7) and (11) opening balance and closing balance of borrowings in above table reflects total borrowings including current maturities of long-term borrowings



10. Trade Payables Age - Wise

Particulars	Less than 1 year / 1 - 2 Years / 2 - 3 Years	More than 3 years	Total
1	2	3	4
Power Purchase			
State's Own Generation	NIL	NIL	NIL
Independent Power Producers (IPP) - within the State	6398.41	1014.00	7412.41
Independent Power Producers (IPP) inter-state generating station	122.39	-82.44	39.95
Central Public Sector Enterprises (CPSE)- within the State			0.00
CPSE inter - State generating station	952.31		952.31
Bilateral			0.00
Exchange			0.00
Transmission Charges			
State's Own Transmission company	739.04		739.04
State independent transmission projects	0.00		0.00
Inter-State independent transmission projects	166.86		166.86
CPSE transmission company			0.00
Others	1740.05	-15.13	1724.92
Total	10119.06	916.43	11035.49



(Rs.in Crore)

11. Details of Trade Payables

Particulars	As at 31st March, 2025 (current year)				As at 31st March, 2024 (previous year)			
	Opening Balance	Addition During the year	Paid During the year	Closing Balance	Opening Balance	Addition During the year	Paid During the year	Closing Balance
1	2	3	4	5	6	7	8	9
Power Purchase								
State's Own Generation	0.00	0.00	0.00	0.00	0	0	0	0
State IPP	8281.54	5529.96	6400.09	7411.41	7210.43	6093.36	5022.25	8281.54
IPP ISGS	530.38	288.63	771.75	47.26	918.73	1105.66	1494.01	530.38
CPSE State	0.00	0.00	0.00	0.00	0	0	0	0
CPSE ISGS	944.52	3559.86	3552.07	952.31	1060.55	2881.96	2997.99	944.52
Bilateral	0.00	0.00	0.00	0.00	0	0	0	0
Exchange	0.00	2498.37	2498.37	0.00	0	2518.2	2518.2	0
Transmission charges	0.00	0.00	0.00	0.00	0	0	0	0
State's Own transmission company	730.06	1058.16	1049.19	739.03	682.77	1139.98	1092.69	730.06
State independent transmission projects	0.00	0.00	0.00	0.00	0	0	0	0
Inter-State independent transmission projects	0.00	0.00	0.00	0.00	0	0	0	0
CPSE transmission company	179.43	582.47	595.05	166.85	156.66	656.6	633.83	179.43
Others	1389.47	863.66	545.94	1707.19	1075.45	1076.54	762.52	1389.47
Total	12055.40	14381.11	15412.46	11024.05	11104.59	15472.3	14521.49	12055.40



Additional Disclosure Statement 2: Power purchase details:

Own generation of SE (if applicable):								
		Thermal	Hydro	Renewable energy	Nuclear	Others	Bundled power	Total
Gross generation	MU	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Auxiliary consumption	MU	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net generation	MU	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total generation cost	Rs. Cr	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Long term power purchase:								
		Thermal	Hydro	Renewable energy	Nuclear	Others	Bundled power	Total
Quantum	MU	14407.62	1486.31	3198.61	434.49	(714.09)	735.94	19548.88
Fixed charges	Rs. Cr	2995.17	303.15	0.00	2.45	0.00	8.99	3309.76
Energy charges	Rs. Cr	5421.55	0.00	1352.75	169.24	(463.54)	335.31	6815.32
Total power purchase cost	Rs. Cr	8416.72	303.15	1352.75	171.69	(463.54)	344.30	10125.07
Late Payment Surcharge(LPS)	Rs. Cr	56.69	0.00	46.90	1.14	0.00	1.41	106.13
Long term power purchase cost including LPS	Rs. Cr	8473.41	303.15	1399.64	172.83	(463.54)	345.71	10231.21

Medium term power purchase:								
		Thermal	Hydro	Renewable energy	Nuclear	Others	Bundled power	Total
Quantum	MU	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fixed charges	Rs. Cr	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Energy charges	Rs. Cr	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total power purchase cost	Rs. Cr	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Late Payment Surcharge(LPS)	Rs. Cr	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Medium term power purchase cost including LPS	Rs. Cr	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Short term power purchase:								
		Thermal	Hydro	Renewable energy	Nuclear	Others	Bundled power	Total
Quantum - bilateral	MU					33.21		33.21
Power purchase cost - bilateral	Rs. Cr					18.77		18.77
Quantum - exchange	MU					6112.94		6112.94
Power purchase cost - exchange	Rs. Cr					2498.37		2498.37
Total power purchase cost	Rs. Cr					2517.14		2517.14

Gross input energy	MU	25695.02
Energy sold outside SE's periphery	MU	333.51
Inter-State transmission losses	MU	1179.77
Intra State transmission losses	MU	0.00
Energy available at SE's periphery	MU	24181.75
Energy sold within SE's periphery	MU	22042.78
Distribution loss	MU	2138.97
Billing efficiency	%	91.15
Total power purchase cost	Rs.Cr	12748.34
Central Transmission Utility (CTU) & Regional Load Despatch Centre (RLDC) charges	Rs.Cr	582.47
State Transmission utility (STU) & state Load Despatch Centre (SLDC) charges	Rs.Cr	1058.16
Total cost of power purchase & transmission	Rs.Cr	14388.97
Average power purchase cost for SE	Rs./kwh	5.60
Average power purchase cost for SE (after transmission loss)	Rs.kwh	5.95



Additional Disclosure Statement 3: Statement of Average Cost of Supply (ACS) - Average Revenue Realised (ARR) gap:					
S.No.	Parameter	Units	Description	For the year ended 31st March 2025 (current year)	For the year ended 31st March 2024 (previous year)
1	2	3	4	5	6
(i)	Gross input energy	MU	SE's own generation - auxiliary consumption + energy purchased (Gross)	25695.03	24907.79
(ii)	Total expenses	Rs. Crore	Total expenses as per statement	19491.53	19933.29
(iii)	Total revenue	Rs. Crore	Total revenue as per statement of profit and loss	18132.34	18492.11
(iv)	Average Cost of Supply (ACS)	Rs/kwh	(ii)* 10/A	7.59	8.00
(v)	Average Realizable Revenue (ARR)	Rs/kwh	(iii)* 10/A	7.06	7.42
(vi)	ACS - ARR gap	Rs/kwh	(iv)-(v)	0.53	0.58
(vii)	Adjusted total revenue	Rs. Crore	As per note below	15236.52	16407.11
(viii)	Adjusted Average Realizable Revenue (ARR)	Rs/kwh	(vii)* 10/A	5.93	6.59
(ix)	Adjusted ACS - ARR Gap	Rs/kwh	(iv)-(viii)	1.66	1.42

Note: (i) In column (2) gross input energy means sum of energy purchased and special entity's own generation, if any (net of auxiliary consumption);

(ii) In column (2) adjusted total revenue to be calculated as below:

(Rs.in Crore)		
Particulars	For the year ended 31st March, 2025 (current year)	For the year ended 31st March, 2024 (previous year)
1	2	3
Total revenue as per statement of profit and loss	17944.80	18320.87
Adjustments of items included in total revenue above		
Less: tariff subsidy billed and not received	0.00	0.00
Less: increase in gross trade receivables	-2708.28	-1913.76
Add: decrease in gross trade receivables		
Less: other Government subsidy/grant of revenue nature (if included in total revenue but not received)	0.00	0.00
Less: Government grants of capital nature (if included in total revenue)	0.00	0.00
Adjusted total revenue	15236.52	16407.11



ADS 4: Statement of AT&C Loss

S. No.	Parameter	Unit	Description	For the year ended 31st March, 2025 (current year)	For the year ended 31st March, 2024 (previous year)
1	2	3	4	5	6
A	Gross Input Energy	MU	SE's Own Generation - Auxiliary Consumption + Energy Purchased (Gross)	25,695.03	24,907.79
B1	Inter-State sale/Energy Traded/UI	MU		333.51	452.55
B2	Transmission Losses	MU		1,179.77	1,238.61
C	Net Input Energy	MU	C = A-B1-B2	24,181.75	23,216.63
D	Energy Sold	MU	Energy Sold to all categories of consumers excluding units of energy Traded/Inter-State Sales/UI.	22,042.78	21,063.33
E	Revenue from Sale of Energy on Tariff Subsidy received basis	Rs. crore	Revenue from Sale of Energy to all categories of consumers (including Tariff Subsidy received) but excluding Revenue from Energy traded /Inter-State Sales/UI.	16,872.27	16,416.33
F	Opening Trade Receivable	Rs. crore	Gross Opening Trade Receivable as per Trade Receivable Schedule.	10,252.63	8,314.10
G	Closing Trade Receivables	Rs. crore	i) Gross Closing Trade Receivables as per Trade Receivable Note ii) Any amount written off during the year directly from (i)	13,018.68	10,252.63
H	Adjusted Closing Trade Receivable for sale of Energy	Rs. crore	G (i+ii)	12,912.57	10,252.63
I	Collection Efficiency	%	$(E+F-H)*100/E$	84.23%	88.19%
J	Billing efficiency	%	Value to be taken from Additional Disclosure Statement 2	91.15%	90.73%
K	Units realized	MU	D*I	18,567.70	18,576.06
L	Units un-realized	MU	C-K	5,614.05	4,640.57
M	AT&C losses	%	$L*100/C$	23.22	19.99

Note (i) In column (2) collection efficiency to be capped at 100%

(ii) For calculation of AT&C loss, revenue and trade receivables shall include only:

(a) Sale of power to LT, HT and EHT consumers net of rebate to consumers;

(b) Other receipts from consumers (such as meter rents, service rentals, recoveries for theft of power and malpractices, etc.);

(c) FAC/FCA/FPPCA/PPAC

(iii) For calculation of AT&C loss, revenue and trade receivables shall exclude:

(a) Electricity duty /other taxes;

(b) Wheeling of energy;

(c) Open access sale;

(d) Sale of power through inter-State sale/energy traded/II/DSM/inter DISCOM sale;

(e) Delayed payment surcharge/late payment surcharge.



Additional Disclosure Statement 5: Performance summary of Specified Entity				
Item	Unit	Particulars	FY 2024-25	FY 2023-24
1	2	3	4	5
Payables	No of Days	To generating companies	294	297
		To transmission companies	164	184
		To others	0	0
Loss taken over by State Government	Rs. Crore	Operational gap funding during the year	720.59	1498.00
Contingent liabilities - guarantees	Rs. Crore	Loss taken over for previous year		
		Outstanding Total Amount against which Guarantees have been issued	Nil	Nil
State govt./state PSUs guarantees on behalf of specified entity	Rs. Crore	Outstanding Total Amount against which Guarantees have been taken	17139.56	13808.47
Prepaid metering of government offices	Nos.		14846	14846
Total govt offices	Nos.		125752	125752
% of Govt offices on prepaid	%		12%	12%
Communicable feeder metering	%	% of feeders with communicable meters to total feeders	97.16%	97.06%
Communicable DT Metering	%	% of DTs with communicable meters to total DTs	0.92%	0.89%
Accounts	Date of signing	Preparation of quarterly audited accounts for Q1	30.08.2024	11.08.2023
		Preparation of quarterly audited accounts for Q2	20.11.2024	24.11.2023
		Preparation of quarterly audited accounts for Q3	28.02.2025	05.03.2024
		Preparation of quarterly audited accounts for Q4	29.05.2025	27.05.2024
		Preparation of audited annual accounts for last Financial Year	06.07.2024	02.07.2023
Energy Accounts	Date of signing	Preparation of quarterly energy accounts for Q1	18.11.2024	26.09.2023
		Preparation of quarterly energy accounts for Q2	15.01.2025	08.01.2024
		Preparation of quarterly energy accounts for Q3	28.03.2025	17.05.2024
		Preparation of quarterly energy accounts for Q4	13.06.2025	02.07.2024
		Preparation of annual energy accounts for last Financial Year	25.07.2024	31.07.2023
Details of Tariff orders			FY 2024-25	FY 2023-24
Date of filing of Tariff Petition	Date	Aggregate Revenue Requirement (ARR) for 5th Control Period (FY 2024-25 to FY 2028-29) & Tariff Proposals for Retail Supply Business including Cross Subsidy Surcharge for the FY 2024-25	18.09.2024	30.11.2022
		Revised Aggregate Revenue Requirement (ARR) & Tariff Proposals for Retail Supply Business including Cross Subsidy Surcharge for the FY 2025-26 filed on 28.01.2025	28.01.2025	
Date of issuance of Tariff order	Date	Aggregate Revenue Requirement (ARR) of Retail Supply Business for the Control Period (FY 2024-25 to FY 2028-29) and Retail Supply Tariffs for FY 2024-25 issued on 28.10.2024	28.10.2024	24.03.2023
		Revised Aggregate Revenue Requirement (ARR) & Tariff Proposals for Retail Supply Business including Cross Subsidy Surcharge for the FY 2025-26	Yet to be issued	



Date of filing of True-up Petition	Date	Retail Supply Business Power Purchase True-up	As per Regulation No. 2 of 2023 petition shall be filed on 30.11.2025	PP True up Petition is yet to be filed DIB True up (APR) filed on 28.12.2024
Date of issuance of True-up order	Date	Retail Supply Business Power Purchase True-up		Awaited for DIB True up order
Employees	No.	Opening		
	No.	a. Permanent	9929	9898
	No.	b. Artisans	3457	3538
	No.	Recruitment during the year		
	No.	a. Permanent	131	175
	No.	b. Artisans	0	0
	No.	Retirement/ Separation during the year		
	No.	a. Permanent	199	144
	No.	b. Artisans	28	81
	No.	Closing		
	No.	a. Permanent	9861	9929
	No.	b. Artisans	3429	3457
RPO	MU	Target	10.50	9.25
	MU	Achievement	18.16	16.50

Tariff order analysis

FY 2024-25 (Distribution Business)	PETITION	APPROVED	Reason for disallowance
Operations and Maintenance Charges	2627	2361.10	The Distribution cost less approved than the filed (The Employee cost approved by Commission as per methodology but the values less than actuals, Depreciation, RoI: & Interest and finance charges on loan projections based on the actuals but the Commission approved based on the previous years approved values)
Depreciation	387	285.65	
Interest and Finance Charges on Loan	320	219.79	
Interest on Working Capital	78	57.57	
Return on Equity	95	75.82	
Less:			
Non-Tariff Income	172	171.69	
Income from Open Access Charges	6	6.00	
Net Distribution ARR	3329	2822.25	

Annual Revenue Requirement (ARR)	PETITION	Approved	Reason for disallowance
FY 2024-25 (Retail Supply Business)			
Power Purchase Expenses	11678.71	11494.19	The Power purchase cost less approved than the filed (TGGENCO Stations F-P Cost Projections based on the their filings and The Commission has approved the PP cost as per TGGENCO MYT order) and the Distribution cost less approved than the filed (The Employee cost approved by Commission as per methodology but the values less than actuals, Depreciation, RoI: & Interest and finance charges on loan projections based on the actuals but the Commission approved based on the previous years approved values)
Inter-State Transmission Charges	677.79	677.94	
Intra-State Transmission Charges	874.57	919.14	
SLDC Charges	24.62	16.19	
Distribution Cost-Wheeling Business	3329.32	2822.25	
Operation & Maintenance Expenses- Retail Supply Business	291.94	262.34	
Depreciation-Retail Supply Business	43.02	31.74	
Interest and Finance Charges on Loan- Retail Supply Business	35.52	24.42	
Interest on Working Capital - Retail Supply Business	10.56	0.00	
Return on Equity-Retail Supply Business	0.00	8.42	
Non-Tariff Income	51.00	119.85	
Interest on Consumer Security Deposits-Retail Supply Business	99.45	99.45	
Retail Supply Business Aggregate Revenue Requirement (ARR)	17014.49	16236.25	



True-up order analysis

Annual Revenue Requirement (ARR)	Petition	Approved	Reason for disallowance
2023-24	Distribution Business (DB) True up (APR) filed on 28.12.2024	Awaited for DB True up order	--
	Power Purchase (PP) True up Petition is yet to be filed.	--	--

For and on behalf of the Board of Directors

As per our report of even date
For M/s Tota Karunakar
Chartered Accountants
FRN: 01754S

Tota Karunakar
Partner
M.No.020962
UDIN: 25020962B

mmmxL5023



VCr
(V. Thirupathi Reddy)
Director (Fin) & C.F.O.
DIN: 11195596

(V. Mohan Rao)
Director (Projects)
DIN: 11194820

(R. Charandas)
Chief General Manager (Finance)

Karnati Varun Reddy, IAS
Chairman & Managing Director
(DIN: 10451180)

T Madhusudhan
Director (Operations)
DIN: 11194086

C Prabhakar
Director (HRD & IR)
DIN: 11195253

K. Venkateshram
Company Secretary (Gr-II)
ACS-14604



Place: Warangal

Date: 15/07/25



INDEPENDENT AUDITOR'S REPORT

TO

THE MEMBERS OF

NORTHERN POWER DISTRIBUTION COMPANY OF TELANGANA LIMITED

Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the financial statements of **NORTHERN POWER DISTRIBUTION COMPANY OF TELANGANA LIMITED** (the "Company"), which comprise the Balance Sheet as at 31st March 2025, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended and notes to the financial statements, including a summary of the significant accounting policies and other explanatory information (herein after referred to as "the financial statements").

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the "Basis for Qualified Opinion" paragraph, the aforesaid financial statements give the information required by the Companies Act 2013("Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India including "Accounting Standards" specified under Section 133 of the Act, of the state of affairs of the Company as at 31st March 2025, its loss and cash flows for the year ended on that date.

Basis for Qualified Opinion

- 1) The company is possessing 1515 number of properties held as substations. The land cost of those substations is amounted to Rs.1.87 Crore as on Balance Sheet date. Out of which, the land title deeds for 294 substations are in the process of obtaining from the relevant Revenue department of Telangana Govt., Those substations are in operation and are in the possession of the company. Due to lack of information the impact on the books of accounts was not ascertained (Note. No: 13.1).
- 2) The financial statements stating that the balances in trade receivables, trade payables, other receivables/claims, deposits with various authorities, retention money, deposits for service connections etc. as on balance sheet date are subject to confirmations and reconciliations. (Note. No: 35).



- 3) Short term loans and advances include an amount of Rs.10.76 Crore which was debited to employee account which represents cost of materials drawn for projects but not adjusted due to non-submission of details and pending for a period ranging up to 14 years and adequate provision has not been provided in the Books of Accounts. (Note. No: 21)
- 4) The Company has Capitalised Tangible & Intangible Assets amounting to Rs.911.65 Crore. There are certain assets capitalized during the current year which are put to use in the previous year. Due to lack of information we are unable to ascertain impact on the Financial Statements on assets capitalized during the current year which are put to use in the previous year (Note No.13)
- 5) The value of Tangible Assets under Construction (CWIP) as on 31st March, 2025 is amounting to Rs.655.80 Crore which includes Capitalization pending for more than 2 to 8 years is amounting to Rs. 54.45 Crore, which are subjected to pending analysis of status and obtaining of work completion certificates. The Provision for the work orders pending for capitalization more than 5 years has been provided during this financial year to the tune of Rs. 11.30 Crore. Correctness and adequacy of Tangible Assets under construction cannot be ascertained (Note.No.14).
- 6) The management did not recognise liability of penal interest amounting to Rs. 3965.85 Crore towards surcharge for the late payments claimed by the following mentioned companies as per terms of PPA. This has resulted in understatement of liability by Rs. 3965.85 Crore. For the year the penal liability of Rs. 637.12 Crore of Singareni Collieries is also not recognised. The loss for the year is understated to that extent. The same has been disclosed in Contingent Liabilities (Note.No.32. b).

The following are the list of companies: -

- APGENCO-Rs.618.51Crore
- Singareni Collieries Company Ltd-Rs.3338.34 Crore.

- 7) Due to Bifurcation of Andhra Pradesh state, Seven Mandals from Khammam District of TGNPDCL have been transferred to APEPDCL. Hence the balances as on 01.06.2014 to be transferred to APEPDCL have been identified. The Assets and Liabilities have been transferred to APEPDCL was Rs.31.21Crore and Rs.21.38Crore respectively as per GO.MS.No.24 Dated 29.05.2014. The reconciliation of assets and Liabilities including long term loans which are not physically transferable are identified and entries to that effect are not yet accounted. The receivable shown in the books under other current assets is Rs. 8.96 Crore from APEPDCL after other adjustments of Rs.0.87 Crore. The effect of Assets and Liabilities including long term loans which are not physically transferable and receipts/payments /expenditure made after 01.06.2014 on behalf of APEPDCL the receivable would be Rs. 27.66 Crore (Note. No: 41).



- 8) The Management has recognised Interest on Loans (Both short term and Long term) related to Eastern Power Distribution Company of Andhra Pradesh Limited (APEPDCL) as expense in the "Statement of Profit and Loss" under the head "Finance Cost" of an amount equal to Rs.1.72 Crore instead of recognising as receivable, resulting in understatement of assets and overstatement of losses for the current year (Note.No.27).
- 9) As per paragraph 19 of AS 16 on borrowing cost, Capitalisation of borrowing cost should cease when substantially all the activities necessary to prepare the qualifying asset for its intended use are completed. Whereas management continued capitalisation of interest after the assets are put to use till the work order is closed due to delay in closure of work order by person responsible. During the year an amount of Rs. 3.40 Crore were understated by the finance cost and loss for the year and fixed assets were overstated. (Refer Note no.13)
- 10) Equity capital Investments made in APPDCL as on the Balance Sheet date are carried at cost at Rs. 146.58Crore. The management has not accounted for the permanent diminution in the value of investments amounting as on 31.03.2025 as per the requirement of Accounting Standard - 13 "Accounting for Investments". Due to non-availability of audited financial statements of APPDCL for FY 2024-25, we are unable to ascertain its impact on the Financial Statements. (Note. No. 15)
- 11) During the year Company has not provided for the Gratuity Liability amounting to Rs. 8,495.34 Crore towards pension and gratuity of APSEB origin employees. We observed that the Company has provided only 26 percent of pension and gratuity liability of APSEB origin employees based on actuarial valuation. As per the provisions of the tripartite agreement dated 09-09-1997 and second transfer scheme, the Company is responsible for meeting the retirement obligation of APSEB origin employees and hence total liability towards retirement benefits should have been provided for. However, the Company didn't provide for remaining 74% portion of pension and gratuity liability of APSEB origin employee's liability amounting to Rs. 8,495.34 Crore. This has led to understatement of employee benefit expenses (Note.No.26) and long term provisions (Note No.8) by Rs. 8,495.34 Crore and consequently understatement of loss for the year to the tune of Rs. 8,495.34 Crore.
- 12) As per notified Regulation No. 1 of 2023 Dt.18.01.2023 issued by TGERC the DISCOM can pass on to the consumer as FCA/FSA charges @Rs.0.30 per unit without prior approval of the Commission. On verification of records it is observed that the DISCOM arrived Rs.916.01 crore FSA charges from April, 2024 to March, 2025 as such amount is not considered as revenue which result amounting into Rs.916.01 Crore understatement of Revenue (Note.No.23)& Trade Receivables (Note No.19).



We have conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Institute of Chartered Accountants of India's (ICAI) Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Emphasis of Matters

We draw attention to:

- 1) The financial statements that the management has capitalised employee cost and administrative overheads at 8.5% and 1.5% respectively of the project cost incurred respectively amounting to Rs. 70.73 Crore instead of capitalizing the employee cost which was incurred for construction of the asset, which is a noncompliance from paragraph 17 of Accounting Standard – 10 "Property Plant and Equipment" (Note 13).
- 2) Current Accounts maintained with various bank accounts have Company excess, being cheque deposited in banks but not appearing in bank statements of account of Rs. 0.23 Crore and bank Excess, representing amounts credited by banks accounts but not accounted in the books of accounts of the Company of Rs. 18.60 Crore as on 31.03.2025. We observed that the above balances remained pending reconciliation from the year 2000-01 onwards which resulted in over statement of Debtors and year wise particulars of un-reconciled items are given below: (Refer Note no.20)

(In Rupees)

Year	Board Excess	Bank Excess
2000-01 to 2013-14	777173	4084110
2014-15	0	4724170
2015-16	0	3855318
2016-17	0	4887790
2017-18	103258	1268831
2018-19	0	3026610
2019-20	0	2389686
2020-21	0	4706500
2021-22	0	4525662
2022-23	0	6745470
2023-24	740873	14379981
2024-25	641542	131454590
TOTAL:	22,62,845	18,60,48,718



- 3) Paragraph 6 of AS 28 requires every enterprise to assess at each balance sheet date whether there is any indication that an asset may be impaired. If any such indication exists, the enterprise should estimate the recoverable amount of the asset. The company has 643 (PY 687) open PM50 Orders amounting to Rs.0.67 Crore* out of which 86 are pending for more than 2 years amounting to Rs.0.22Crore. (Refer Note no.13).

*PM50 Orders represents Property, Plant and Equipment (PPE) which are discontinued from operations and initiated for survey to assess its usage/economic life; accordingly, it is used to devalue the assets to stores and retire that assets from books after such survey report.

- 4) The company has Receivable from state government amounting to Rs.2,851.02 Crore relating to Tariff Subsidy receivable for the periods from FY 2014-15 to FY 2019-20 from state government which was shown under Other non-current assets as the government is not paying the full amount of tariff subsidy as determined by TSERC, and paying only part of the amount. The company should either make efforts to realise those amounts or make provisions for the amounts which management has doubt on its recoverability (Refer Note No.17)
- 5) The Management has presented the outstanding consumer contribution as on 31st March, 2025 amounting to Rs.1,966.84 Crore under "Reserves and Surplus" as per the Electricity (Supply) (Annual Accounts) Rules 1985 (NoteNo.3).
- 6) The Management has presented the outstanding government grants as on 31st March, 2025 amounting to Rs.396.83Crore under "Reserves and Surplus" as per the Electricity (Supply) (Annual Accounts) Rules 1985which is noncompliance of AS-12- Accounting for Govt. Grants (NoteNo.3).
- 7) Trade payables include vendors with debit balances amounting to Rs. 101.55 Crore were pending for more than 2 years (Note.No.10).
- 9) The Company have trade receivable balance for a period of more than 3 years amounting to Rs.4,846.02 Crore as on 31.03.2025, the management should make efforts to realise these amounts (refer note no. 19.3).
- 10) As per the notification issued by the Ministry of Power dt.10th Oct,2024, the Company have made a provision for bad and doubtful debts for the Trade receivables to the tune of Rs.458.87 Crore (Note no.19.2)



Our opinion is not modified in respect of all above matters.

Material uncertainty relating to Going Concern:

The below specified conditions indicate the existence of a material uncertainty that may cast significant doubt about the company's ability as a going concern. The ability of the Company to continue as a going concern depends on infusion of capital by Government of Telangana and reimbursement of subsidy. The financial statements have been prepared on the basis that the company is going concern.

- a) The Company incurred a net Loss of Rs. 1,359.19 Crore (2023-24:Rs.1,441.18 Crore) for the year ended 31st March 2025 and as of that date, the company's net current liabilities exceeded the current assets and the company is having a negative net-worth of Rs.13,115.90 Crore (2024:Rs.11,904.03 Crore). The 50% of previous year loss has to be supported by the State Govt. as per the circular issued under UDAY scheme by the central government.

Information other than the financial statements and auditor's report thereon:

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Directors' Report, Management Discussion & Analysis and Corporate Governance Report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit, or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Financial Statements

The Company's Board of Directors are responsible for the preparation and presentation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the company in accordance with accounting principles, including the Accounting Standards specified under Section 133 of the Act. The Board of Directors of the company are responsible for maintenance of the adequate accounting records for safeguarding assets of the company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and



estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors of the company are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors of the company are responsible for overseeing the financial reporting process of the company.

Auditor's Responsibility for Audit of Financial Statements:

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing (SAs) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Standards on Auditing (SAs), we exercise professional judgment and maintain professional scepticism throughout the audit.

We also:

1. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide with those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure A", a statement on the matters specified in the paragraph 3 and 4 of the order.
2. As required by Section 143(5) of the Act, we have considered the directions / sub-directions issued by the Comptroller and Auditor General of India, the action taken thereon and its impact on the financial statements of the Company are given in the "Annexure B".
3. As required by Section 143 (3) of the Act, we report that:
 - (a) We have sought, except for the matters described in the Basis for Qualified Opinion paragraph, and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
 - (b) Except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, in our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;



- (c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this report are in agreement with the books of account;
- (d) In our opinion, the aforesaid financial statements comply with Accounting Standards under Section 133 of the Act, read with rule 7 of Companies (Accounts) Rules, 2014.
- (e) Being a government company, pursuant to the Notification No. G.S.R. 463(E) dated 5th June 2015 issued by Ministry of Corporate Affairs, Government of India; the provisions of sub-section (2) of section 164 of the Companies Act, 2013 are not applicable to the company.
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls, refer to our separate Report in "Annexure C"; and
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- (i) The Company has disclosed pending litigations on its financial position in its financial statements - Refer Note 32 to the financial statements;
 - (ii) The Company does not have any long-term contracts, including derivative contracts, for which there were any material foreseeable losses; and
 - (iii) There are no amounts which were required to be transferred to the Investor Education and Protection Fund during the year ended 31st March 2025.
 - (iv) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
 - (v) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner



whatsoever by or on behalf of the Funding Party. ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

- (vi) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(c), as provided under (iv) and (v) above, contain any material misstatement.
- (vii) The Company has not declared or paid any dividend during the year. Hence compliance with section 123 of the Co.'s Act, 2013 is inapplicable.
- (viii) Based on our examination which included test checks, the Company has used accounting software (ERP SAP) for maintaining its books of account which has a feature of recording Audit trail (edit log) facility and the same has operated throughout the year for all relevant Transactions recorded in the software except that, audit trail feature is not enabled for (a) certain changes made using privileged/ administrative access rights; (b) certain other tables relating to property, plant and equipment and (c) in respect of other software used by the Company to maintain payroll records. Wherever audit trail is enabled during the course of our audit we did not come across any instance of audit trail feature being tampered with in respect of abovesaid software.

For M/sTota Karunakar,
Chartered Accountants
Firm's Reg No. 01754S

Tota Karunakar

Partner

Membership Number:020962

UDIN: 25020962BMMMxL5023

Place: Warangal.

Date: 15/07/2025



Annexure A to the Auditors' Report

The Annexure referred to in Independent Auditors' Report to the members of the **NORTHERN POWER DISTRIBUTION COMPANY OF TELANGANA LIMITED** on the financial statements for the year ended 31st March 2025, we report that:

- (i)(a) (A) The company is maintaining proper records showing full particulars including quantitative details and situation of Property, Plant and Equipment as per the books of accounts examined by us.
- (B) The company has maintained the proper records showing full particulars of intangible assets.
- (b) The assets have been physically verified by the management during the year under report, however the same has not been reconciled with the books of accounts. Accordingly, we are unable to comment regarding any material discrepancies between the fixed assets register and the assets physically available.
- (c) The total number of title deeds of lands as per the books of accounts of the company were 1515 out of which title deeds of 294 were not available as on 31.03.2025. Due to lack of information the impact on the books of accounts was not ascertained.
- (d) The Company has not revalued its Property, Plant and Equipment (including Right of use assets) or intangible assets during the year ended March 31, 2025.
- (e) There are no proceedings initiated or are pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made there under.
- 11) (ii) (a) The Inventories have been physically verified by the management during the year. In our opinion, frequency of verification at reasonable intervals, coverage & procedure adopted by the company for verifications is reasonable, adequate and appropriate having regard to the size of the company and nature of its business. 100% Physical verification of the stores and spares has been carried out by the company during the year.
- (b) As disclosed in Note 9 to the financial statements, the Company has been sanctioned working capital limits in excess of five Crore in aggregate from banks and/or financial institutions during the year on the basis of security of current assets of the Company. The quarterly returns/statements filed by the Company with such banks and financial institutions are generally in agreement with the books of accounts of the Company.



- (iii) During the year the company has made a contingency Reserve investments in 7.02% GOI Stock 20231 Rs.2.00 Crore, 7.34% GOI Stock 2064 Rs.2.00 Crore and 7.18% Madhya Pradesh SGS 2048 Rs.1.00 Crore (Please refer note 15.2)
- (a) During the year the company has not provided loans or provided advances in the nature of loans, or stood guarantee, or provided security to any other entity. Hence, the requirement to report on clause 3(iii) (a) of the order is not applicable.
- (b) During the year the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prejudicial to the company's interest.
- (c) During the year the company did not provide any loans and advances in the nature of loans, Hence, requirement to report on clause 3(iii) (c) of the order is not applicable.
- (d) During the year the company did not provide any loans and advances in the nature of loans, Hence, requirement to report on clause 3(iii) (d) of the order is not applicable.
- (e) During the year the company did not provide any loans and advances in the nature of loans, Hence, requirement to report on clause 3(iii) (e) of the order is not applicable.
- (f) According to the information and explanation given to us the company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment.
- (iv) There are no loans, investments, guarantees, and security in respect of which provisions of sections 185 and 186 of the Companies Act, 2013 are applicable and accordingly, the requirement to report on clause 3(iv) of the Order is not applicable to the Company.
- (v) The Company has neither accepted any deposits from the public nor accepted any amounts which are deemed to be deposits within the meaning of sections 73 to 76 of the Companies Act and the rules made there under, to the extent applicable. Accordingly, the requirement to report on clause 3(v) of the Order is not applicable to the Company.
- (vi) In our opinion and according to the information and explanations given to us, the maintenance of cost records is prescribed by the Central Government under section 148(1) of the Companies Act 2013 is applicable to the company. It is informed that the cost records preparation will commence after completion of Financial Accounts. Therefore, we have no comments on this point.
- (vii) (a) The Company has generally been regular in depositing with appropriate authorities undisputed statutory dues including goods and services tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and other statutory dues applicable to it. According to the information and explanations given to us and based on audit procedures performed by us, no undisputed amounts payable in respect of these



statutory dues were outstanding, at the year end, for a period of more than six months from the date they became payable.

- (b) The dues of goods and services tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of custom, duty of excise, value added tax, cess, and other statutory dues have not been deposited on account of any dispute, are as follows:

Nature of the Statute	Nature of Dues	Amount (Rs. in Crore)	Period to which amount relates(F.Y)	Forum where dispute is pending
The Income Tax Act, 1961	Income Tax	12.18	2007-08	Honorable High Court of Hyderabad
The Income Tax Act, 1961	Income Tax	1.79	2010-11	Honorable High Court of Hyderabad
The Income Tax Act, 1961	Income Tax	4.46	2011-12	Honorable High Court of Hyderabad
The Income Tax Act, 1961	Income Tax	341.76	2012-13	IT Tribunal
The Income Tax Act, 1961	Income Tax	27.99	2013-14	ITAT passed Order in favour of the Company. IT Dept field case in High Court.
The Telangana Tax on Entry of Goods into Local Areas Act, 2001	Entry Tax	4.17	2002-03 to 2006-07	Honorable High Court of Hyderabad
The Telangana Tax on Entry of Goods into Local Areas Act, 2001	Entry Tax	1.72	2012-13	Honorable High Court of Hyderabad
The Income Tax Act, 1961	Income Tax	494.92	2014-15	IT Tribunal passed order infavour of the company and Income tax department appealed in High court.
The Income Tax Act, 1961	Income Tax	283.02	2015-16	ITAT passed order infavour of the company.



The Income Tax Act, 1961	Income Tax	161.58	2016-17	CIT(Appeals)
The Income Tax Act, 1961	Income Tax	147.18	2017-18	CIT(Appeals)
The TGVAT Act, 2005	VAT	19.14	2008-09 to 2012-13	Honorable High Court of Hyderabad
The TGVAT Act, 2005	VAT	1.19	2013-14	Honorable High Court of Hyderabad
The TGVAT Act, 2005	VAT	0.37	2014-15	Honorable High Court of Hyderabad
The TGVAT Act, 2005	VAT	9.76	2015-16	Honorable High Court of Hyderabad
The Service Tax Act, 1994	Service Tax	50.76	April 2013 to June 2017	Appellate Tribunal CESTAT
The CGST Act, 2017/ The TGST Act, 2017	GST	41.73	July, 2017 to Oct, 2018	Joint Commissioner of Central Tax, GST Commissionerate, Hyderabad

(viii) The Company has not surrendered or disclosed any transaction, previously unrecorded in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year. Accordingly, the requirement to report on clause 3(viii) of the Order is not applicable to the Company.

(ix) (a) The Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.

(b) The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

(c) The Term loans were applied for the purpose for which the loans were obtained.

(d) According to the information and explanations given to us and on the basis of the records of the company examined by us, the Company has not used funds raised on short-term basis in the form of short-term loans, cash credits from Banks, commercial papers, Inter Corporate Deposits and other financial liabilities for long-term purposes.



- (e) According to the information and explanation given to us, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.
- (f) The Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies. Hence, the requirement to report on clause (ix) (f) of the Order is not applicable to the Company.
- (x) (a) The Company has not raised any money during the year by way of initial public offer / further public offer (including debt instruments) hence, the requirement to report on clause 3(x)(a) of the Order is not applicable to the Company.
- (b) The Company has not made any preferential allotment or private placement of shares / fully or partially or optionally convertible debentures during the year under audit and hence, the requirement to report on clause 3(x)(b) of the Order is not applicable to the Company.
- (xi) (a) According to the information and explanation given to us, no fraud by the Company or no fraud on the Company has been noticed or reported during the year.
- (b) During the year, no report under sub-section (12) of section 143 of the Companies Act, 2013 has been filed by auditor in Form ADT – 4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
- (c) According to the information and explanation given to us, no whistle-blower complaints, received during the year by the company.
- (xii) (a) The Company is not a Nidhi Company as per the provisions of the Companies Act, 2013. Therefore, the requirement to report on clause 3(xii)(a), (b) and (c) of the Order are not applicable to the Company.
- (xiii) Transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the notes to the standalone Ind AS financial statements, as required by the applicable accounting standards (Note.No.31.b)
- (xiv)(a) The Company has an internal audit system commensurate with the size and nature of its business. However, we observed that units namely P&A (1951), B&R (1952), Loans (1954) were not subjected to Internal Audit.



- (b) The internal audit reports of the Company issued till the date of the audit report, for the period under audit have been considered by us except for the units referred above.
- (xv) The Company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence requirement to report on clause 3(xv) of the Order is not applicable to the Company.
- (xvi) (a) The provisions of section 45-1A of the Reserve Bank of India Act, 1934 (2 of 1934) are not applicable to the Company. Accordingly, the requirement to report on clause (xvi)(a) of the Order is not applicable to the Company.
- (b) The Company has not conducted any Non-Banking Financial or Housing Finance activities without obtained a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934.
- (c) The Company is not a Core Investment Company as defined in the regulations made by Reserve Bank of India. Accordingly, the requirement to report on clause 3(xvi)(c),(d) of the Order is not applicable to the Company.
- (xvii) According to the information and explanation given to us, there is cash loss of Rs.839.90 Crore during the FY 2024-25 and there was cash loss of 877.18 Crore for the FY 2023-24.
- (xviii) There has been no resignation of the statutory auditors during the year and accordingly requirement to report on Clause 3(xviii) of the Order is not applicable to the Company.
- (xix) According to the information and explanations given to us and based on our examination of the records of the Company and financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, we were in the opinion that no material uncertainty exists as on the date of the audit report. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
- (xx) According to the information and explanations given to us and based on the examination of records relevant provisions pertaining to constitution of Corporate Social Responsibility and incurring of expenditure for Corporate Social Responsibility activities is not applicable to the Company as per the Provisions of Companies Act 2013 since the company reported Net Loss for the years, 2022-23, 2023-24 & 2024-25. Accordingly, paragraph 3(xx) (a) & 3(xx) (b) are not applicable to the company.



(xxi) The reporting under clause (xxi) of the order is not applicable in respect of the audit of standalone financial statements of the company. Accordingly, no comment has been included in respect of the said clause under this report.

For M/s Tota Karunakar.

Chartered Accountants

Firm's Reg No. 01754S

Tota Karunakar

Partner

Membership Number: 020962

UDIN: 25020962BMMMxL5023

Place: Warangal.

Date: 15/07/2025



Annexure - B to the Auditors' Report

Replies to the directions and Sub-directions issued by the Comptroller and Audit General of India under Section 143(5) of Companies Act, 2013.

S. No	Particulars	Auditor's Reply	Impact on Financial Statements
1	Direction		
a)	Assess the fair valuation of all the investments, both quoted and unquoted, made directly by the Company or through Trusts, for Post retirement benefits of the employees. This includes verifying valuation methodologies, ensuring consistency with Ind AS and reviewing supporting documentation. The auditor shall provide a brief note on the valuation approach, its reasonability, and compliance with applicable regulations, reporting any material deviations or misstatements.	<p>As per the information and explanation given to us, The Company has established separate Trust for post retirement benefits of the employees Namely,</p> <ol style="list-style-type: none"> 1) Pension and Gratuity Trust (before 01.02.1999 appointed), 2) Provident Fund Trust (GPF contributions), 3) Gratuity Trust (after 01.02.1999 appointed), <p>Which are registered under Trust Act. These Trusts have been created to manage the post benefit obligations such as pension and gratuity. Books of accounts of these trusts are maintained separately.</p> <p>It is observed that the available funds in this trust are invested in government securities, Debt instruments/Bonds, Mutual funds, Short term investments (security deposits) in the proportionate ratio of 50%, 40%, 5% and 5% respectively.</p> <p>All these investments are valued at Cost. These accounting treatments are not in compliance with Ind-AS. Fair valuation of all the investments is not ascertained.</p>	
b)	Whether the Company has a system in place to process all the accounting transactions through IT system? If yes, the implications of processing of accounting transactions outside IT system on the integrity of the accounts along with the financial implications, if any, may be stated.	Refer Annexure - C of the Audit Report.	Nil



c)	<p>Whether funds (grants/ subsidy etc.) received/ receivable for specific schemes from Central/State Government or its agencies were properly accounted for as per the applicable accounting standards or norms and whether the received funds were utilised as per its terms and conditions? Whether accounting of interest earned on grants received has been done as per terms and conditions of the Grant. List the cases of deviation.</p>	<p>To the best of our information, checks applied by us during the course of our audit, the company has properly accounted and utilized the funds received from Central Government towards Integrated Power Development Scheme (IPDS) scheme, Deendayal Upadhyaya Gram Jyothi Yojana (DDUGJY) and Pradhan Manthri Sahaj Bijli Har Ghar Yojana (SAUBHAGYA). Grant received from state government towards electrification of ST Habitations. During the year 2024-25, Rs.103.08 Crore released by State Govt. towards financial assistance to power utilities.</p>	Nil
d)	<p>Whether the Company has identified the key Risk areas? If yes, whether the Company has formulated any Risk Management Policy to mitigate these risks? If yes, (a) whether the Risk Management Policy has been formulated considering global best practices? (b) Whether the Company has identified its data assets and whether it has been valued appropriately?</p>	<p>As per the information and explanation given to us, The Company have formulated Risk Management Committee which constitute of Chairman & Managing Director as Chairman and Director (HRD) and Director (IPC& RAC) as members.</p> <p>Yes. The Company has identified the Key risk areas and formulated risk management policy to mitigate risks. These key risk areas and mitigations of such risk are referred in Para No. 5 OF N.O.O.(CS) MS No. 355,Dt:13/10/2023 further a) the company have formulated the</p>	



		<p>risk management policy by considering global best practices etc.</p> <p>b) yes. The TGNPDCL IT wing is developing and maintaining various applications required for day to day operations. The company has its own data center housing required hardware. At present the following applications are running.</p> <ul style="list-style-type: none"> ▪ SAP ▪ Energy Billing System(EBS) ▪ SCADA ▪ Centralised Call Center ▪ Mail System ▪ Portal ▪ Android Mobile Applications ▪ Web Applications ▪ Dash Board <p>The data generated by various applications are stored in the storage devices hosted in the data center. The hardware is maintained through AMC with various vendors. The data backups are taken daily and stored on tapes. The data center physical access is restricted by means of access card and systems cyber security is provided through firewalls. Discom has entered an agreement with C-DAC for conducting IT and</p>	
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		OT cyber security audit. The IT and OT systems networks are separate. The applications are accessed by various offices through MPLS network. The Discom in coordination with CERT-IN attending/implementing the security guide lines.	
e)	Whether the Company is complying with the Securities and Exchange Board of India (SEBI) (Listing Obligation and Disclosure Requirements) Regulations, 2015, and other applicable rules and regulations of SEBI, Department of Investment and Public Asset Management, Ministry of Corporate Affairs, Department of Public Enterprises, Reserve Bank of India, Telecom Regulatory Authority of India, CERT-IN, Ministry of Electronics and Information Technology and National Payments Corporation of India wherever applicable? If not, the cases of deviation may be highlighted.	Not Applicable, Company not listed.	

For M/s Tota Karunakar,
Chartered Accountants
Firm's Reg No. 017545

Tota Karunakar

Partner

Membership Number: 020962

UDIN: 250209628mmmxL5023

Place: Warangal.

Date: 15/07/2025



Annexure - C to the Auditors' Report

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **NORTHERN POWER DISTRIBUTION COMPANY OF TELANGANA LIMITED** ("the Company") as of 31st March 2025 in conjunction with our audit of the standalone financial statements of the company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's Management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance note on Audit of Internal Financial Controls Over Financial Reporting (the 'Guidance Note') issued by the Institute of Chartered Accountants of India (the 'ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of the Company's business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India (ICAI). Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of



internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

- (1) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (2) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and
- (3) Provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.



Qualified Opinion

According to the information and explanations given to us and based on our audit, the following material weaknesses have been identified in the operating effectiveness of the company's internal controls over financial reporting as at 31st March, 2025;

Absence of control in respect of:

- a) Seeking balance confirmations and performing periodic reconciliation of various receivables, payables, advances, loans, deposits and other receivables, claims, deposits with various authorities, retention money, and deposit for service connections.
- b) Making Annual Revenue Requirement (ARR) filings with Electricity Regulatory commission (ERC) for trying up of the cost incurred by the company.
- c) Review of equipment charging report, Initial accounts received for capitalization and lack of controls over issue of financial completion certificate resulting in inappropriate measurement and classification of the asset.
- d) Input controls in accounting software ("SAP") for preparation of books of accounts in respect of capturing data and recording of transactions, access control system, disaster data recovery plans and backups to be reviewed and duly certified by independent agency as regards to its adequacy.
- e) Reconciliation of periodical physical verification of fixed assets. Lack of internal controls in respect of Reconciliation of total number of title deeds of lands as per the books of accounts of the company were 1515 out of which title deeds of 294 were not available and pending reconciliation.
- f) Internal Controls over reduction in distribution losses are not operating effectively. There is a significant difference between units of energy purchased and sold which indicate that internal control in billing is not operating effectively. The material weakness has impacted the revenue and overall financial position of the entity.
- g) Internal financial control over accounting of power procured is not operating effectively - company is maintaining transactions pertaining to power purchases in quality server of SAP and uploaded in regular production server at month end. This is resulting in lack of audit trail in production server and redundancy of work.



- h) Timely adjustment of advances to suppliers and provisioning for liabilities.
- i) Capitalisation of borrowing cost for the qualifying assets capitalised during the current and previous years
- j) Identifying the funds received from customers and giving credits to respective customers.

The following units namely P&A (1951), B&R (1952), Loans (1954) were not subjected to Internal Audit.

In our opinion, the company has, in all material respects other than those mentioned above, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on "Audit of Internal Financial Controls Over Financial Reporting" issued by the Institute of Chartered Accountants of India (ICAI) and except for the material weaknesses described above on the achievement of the objectives of the control criteria, the company's internal financial controls over financial reporting were operating effectively as at 31st March, 2025.

For M/s Tota Karunakar,
Chartered Accountants
Firm's Reg No. 017545

Tota Karunakar

Partner

Membership Number: 020962

UDIN: 25020962BmmxL5023



Place: Warangal.

Date: 15/07/2025