

Compliance Report on Commission's Directives

Directive No. 3:

Maintain separate records and books of account for each unit of every power station.

TSGENCO Reply:

Separate books of accounts have been maintained for each unit of the every power station.

Directive No. 4:

Maintain the following with respect to capitalization of fixed assets.

- a) Date of capitalization/placed into service.
- b) Accumulated depreciation of each asset.
- c) Date of de-capitalization wherever applicable.

TSGENCO Reply:

a) The Date of Capitalization /placed in to service of each asset is recorded and maintained accordingly.

b) Accumulated Depreciation of the each asset is calculated and maintained the same records in the books of accounts against each asset.

c) The Date of De-Capitalization of assets (or) Power Generating unit wherever applicable is recorded and considered the same in the Books of Accounts.

Directive No. 7:

Auditor's certificates for completed cost of KTPS-VII and BTPS:

The Commission directs TSGENCO to submit the Auditor's certificate for completed cost of KTPS-VII and BTPS along with Financial Packages, IDC drawl, etc., while filing MTR petition.

TSGENCO Reply:

The Auditor's certificates for completed cost of KTPS-VII Stage and BTPS are here with submitted.



To
The Financial Adviser and Chief Controller of Accounts (A/c's)
TSGENCO, Vidyut Soudha,
Hyderabad-500082

Independent Practitioner's Report on Additions to Fixed Assets

1. This report is issued in accordance with the terms of our agreement dated 16.12.2022
2. The accompanying Schedule of year wise additions to Fixed Assets from the financial year 2018-19 to 2021-2022 and this has been prepared by the Company in respect of their unit at Kothagudem Thermal Power Station VII (KTPS-VII unit code 4110) including CETD (Unit code 4150) for filing of Mid-Term Review (MTR) Petition for the 4th control period (2019-24) before Hon'ble T.S.E.R.C. We have initialled the Statement for identification purposes only.

Management's Responsibility

3. The accompanying Statement, including the creation and maintenance of all accounting and other records supporting its contents, is solely the responsibility of the Management of the Company. The Company's Management is responsible for the designing, implementing and maintaining internal control relevant to the preparation and presentation of the Statement, and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.
4. The Company's Management is also responsible for ensuring that the Company complies with the requirements of the Scheme and for providing all relevant information to the TSERC.

Practitioner's Responsibility

5. It is our responsibility to report on the Statement based on our examination of the matters in the Statement with reference to the books of account and other records of the Company for the years ended 31.03.2019, 31.03.2020, 31.03.2021 and 31.03.2022 which have been subjected to audit pursuant to the requirements of the Companies Act, 2013.
6. We conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.
7. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and



Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

Opinion

8. Based on our examination, as above, and the information and explanations given to us, we report that the Statements is in agreement with the books of account and other records of the Company as produced to us for our examination.

Restriction on Use

9. This report has been issued at the request of the Board of Directors of the Company, for submission to Hon'ble TSERC pursuant to the requirements of the Scheme. Our report should not be used for any other purpose or by any person other than the addressees of this report. Accordingly, we do not accept or assume any liability or duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly by our prior consent in writing.

UDIN: 22206039BFRQMO9685

For K S Rama Krishna & Co.

Chartered Accountants

Firm Regn no. 002888S

K. Rama Rao

(K Rama Rao)

Partner

M.No.206039



Place: Hyderabad

Date: 19.12.2022

TELANGANA STATE POWER GENERATION CORPORATION LIMITED (TS GENCO)

KTPS-VII (Unit Code:4110) [including CETD :UC4150] (Rs.in Crores)						
S.No	Name of Asset /Works	Capital cost as on COD on 26.12.2018	Capitalisation for FY 2018-19	Capitalisation for FY 2019-20	Capitalisation for FY 2020-21	Capitalisation for FY 2021-22
1	Building	179.15	179.15	2.77	17.73	0.44
2	Paint and Machinery	4148.40	4148.40	170.25	162.26	52.40
3	Hydraulic Works	239.06	239.06	2.18	5.17	0.26
4	Other Civil works	38.26	38.26	0.20	7.09	0.00
5	Furniture and fixtures	0.32	0.32	0.19	0.07	0.00
6	Computers	0.14	0.14	0.22	0.21	0.00
7	Office equipment	0.32	0.32	0.26	0.03	0.03
8	VEHICLES	0.20	0.20	0.96	0.00	0.00
		4605.85	4605.85	177.03	192.56	53.13

For K.S. Ramakrishna & Co.,
Chartered Accountants

K. Rao
(K. Rama Rao)
Partner
M.No:206039





To
The Financial Adviser and Chief Controller of Accounts (A/c's)
TSGENCO, Vidyut Soudha,
Hyderabad-500082

Independent Practitioner's Report on Additions to Fixed Assets

1. This report is issued in accordance with the terms of our agreement dated 16.12.2022
2. The accompanying Schedule of year wise additions to Fixed Assets from the financial year 2020-21 to 2021-2022 and this has been prepared by the Company in respect of their unit at Bhadradri Thermal Power Station (BTPS unit code 4900) for filing of Mid-Term Review (MTR) Petition for the 4th control period (2019-24) before Hon'ble T.S.E.R.C. We have initialled the Statement for identification purposes only.

Management's Responsibility

3. The accompanying Statement, including the creation and maintenance of all accounting and other records supporting its contents, is solely the responsibility of the Management of the Company. The Company's Management is responsible for the designing, implementing and maintaining internal control relevant to the preparation and presentation of the Statement, and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.
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UDIN: 22206039BFRQBZ8639

For K S Rama Krishna & Co.

Chartered Accountants

Firm Regn no. 002888S

K. Rao



(K Rama Rao)

Partner

M.No.206039

Place: Hyderabad

Date: 19.12.2022

TELANGANA STATE POWER GENERATION CORPORATION LIMITED (TS GENCO)

Rs.in Crores)

BTPS- (Unit Code:4900)				
S.No	Name of Asset /Works	Capital cost as on COD on 26.03.2021	Capitalisation for FY 2020-21	Capitalisation for FY 2021-22
1	LAND DEPOSITS	70.16	70.16	0.00
2	BUILDINGS	517.36	517.36	109.04
3	PLANT AND MACHINERY	3615.70	3615.70	1808.64
4	HYDRAULIC WORKS	658.55	658.55	152.36
5	OTHER CIVIL WORKS	8.60	8.60	4.19
6	FURNITURE AND FIXTUR	0.23	0.23	0.05
7	VEHICLES	0.08	0.08	0.34
8	COMPUTERS	0.23	0.23	0.50
9	OFFICE EQUIPMENT	0.27	0.27	0.00
	Total	4871.18	4871.18	2075.12

For K.S. Ramakrishna & Co.,
Chartered Accountants

K. Rama Rao
(K. Rama Rao)
Partner
M.No:206039



19/12/2022