

To
The Financial Adviser and Chief
Controller of Accounts (Accounts) & CFO,
TGGENCO, Vidyuth Soudha,
Hyderabad - 500082.

Independent Practitioner's Certification on Additions of Fixed Assets:

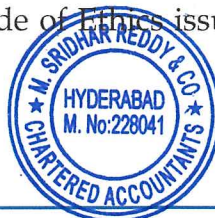
1. This report is issued in accordance with the terms of our agreement dated 24.01.2026.
2. The accompanying schedule of Capitalization of Fixed Assets in respect of Yadadri Thermal Power Station (YTPS) Unit -II and Unit- I for filing petition for determination of capital cost and tariff before Hon'ble TGERC. We have initiated 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 content, 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. Further, TGGENCO has allocated capital cost relating to common facilities and joint/common expenditure based on the cost of the Asset.
4. The Company's Management is also responsible for ensuring that the Company complies with the requirements of the applicable guidelines and for providing all relevant information to the Hon'ble TGERC.

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 year ended 31.03.2025 for Unit-II and on 12.07.2025 for Unit-I 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 requirement of the Code of Ethics issued by the Institute of Chartered Accountants of India.



7. We have complied with the relevant applicable requirement 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 Management of the Company, for submission to Hon'ble TGERC pursuant to the requirements of the Scheme. Our report should not be used for any other purpose or by any other 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; except where expressly by our prior consent is obtained in writing.

UDIN: 26228041ZWTSEU3286

For Sridhar Reddy & Co.,
Chartered Accountants
Firm Regn No.014136S



(M.Sridhar Reddy)
Partner
M.No.228041



Place: Hyderabad
Date: 28.01.2026

TELANGANA POWER GENERATION CORPORATION LIMITED (TGGENCO)				
Unit -2 of Yadadri Thermal Power Station (5X800 MW)				(Rs.in.Cr)
Sl.No	Name of package/works	Capital cost As on COD of Unit-2 i.e., 25.01.2025	Additions (from 26.01.2025 to 31.03.2025)	Total capital cost As on 31.03.2025
1	Land	492.03		492.03
2	Buildings	290.18		290.18
3	Civil Works	1,547.96		1,547.96
4	Plant Equipment	6,889.30		6,889.30
5	Office Equipment	8.03	1.53	9.56
6	Furniture and Fixtures	0.80		0.80
7	Vehicles	43.66		43.66
Total		9,271.98	1.53	9,273.51

Unit -1 of Yadadri Thermal Power Station (5X800 MW)			(Rs.in.Cr)
Sl.No	Name of package/works	Capital cost as on CoD on 12.07.2025	
1	Buildings	155.76	
2	Lines and cable network	150.55	
3	Plant Equipment	4,017.21	
4	Hydraulic works	309.12	
5	Other civil works	76.57	
6	Vehicles	21.88	
7	Furniture & fixtures	0.05	
8	Computers	7.41	
Total		4,738.54	

For M. SRIDHAR REDDY & Co.
 CHARTERED ACCOUNTANTS
 FIRM REGD.No. 014136S

M. SRIDHAR REDDY
 M.Com., F.C.A
 Partner M.No. 228041

