

**Independent Auditor's Review Report on Unaudited Quarterly Financial Results of the  
Company for the quarter ended 31<sup>st</sup> December 2023.**

To  
The Board of Directors,  
M/s. Southern Power Distribution Company of Andhra Pradesh Limited,  
Tirupati

We have reviewed the accompanying statement of unaudited financial results of M/s. Southern Power Distribution Company of Andhra Pradesh Limited ("APSPDCL" or "the Company") for the quarter ended 31.12.2023 ("Statement"), being submitted by the company pursuant to the requirements of Corporate Governance Guidelines (Revised) issued by the Ministry of Power for state DISCOMS dated 27.04.2023.

Management is responsible for the preparation and presentation of this Statement in accordance with the recognition and measurement principles laid down in Accounting Standard 25, "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. The statement is approved by the company's Board of Directors. Our responsibility is to express a conclusion on the statements based upon our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial results are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit and thus provides less assurance than an audit. Accordingly, we do not express an audit opinion.

**Basis for Qualified Conclusion**

1. The company has not reviewed the position of contingent liabilities in relation to litigations pending with various authorities dealt at APPCC and the probability of outflow of resources as at 31.12.2023 (as at 31.03.2023, ₹ 5,124.42 crores). In the absence of above information, we are unable to comment upon the appropriateness and classification of the aforesaid amounts as provision or contingent liability as at 31.12.2023. Further, bifurcation of certain contingent liabilities into various AP Discoms has not been carried out and there is

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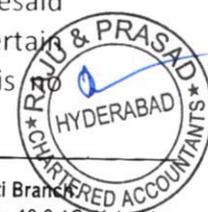
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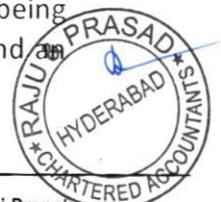


reconciliation of deposits made with the various authorities, between the ledger balance and contingent liabilities schedule.

2. The company has not repaid the loans availed from Japan International Cooperation Agency (JICA) and World Bank citing the uncertainty of payment obligation on the company. Further, the company has not made provision towards interest from the date of disbursement to 31.12.2023. In the absence of adequate information, we are unable to quantify the impact on the on the financial statements.
3. It has come to our attention that long-term borrowings include an amount of ₹3,020.38 crores taken from Andhra Pradesh Power Finance Corporation Limited (APPFCL). This loan was taken before the bifurcation of company into APSPDCL and APCPDCL. According to the agreement, interest and principal repayments towards the loan are to be shared between the two companies in the ratio of 63.02:36.98 (Energy ratio - II). However, it has been observed that Interest is not shared in the said ratio. Also, the company could not explain the basis which is being followed. In the absence of adequate information, we are unable to quantify the impact on the financial statements.
4. During the quarter, it has been observed that the company has classified certain assets under inappropriate heads of accounts. For instance, assets that should have been classified under "Lines & Cables" have been erroneously categorized under "Computer & IT Equipment."

Additionally, in reference to the depreciation rates issued by the Ministry of Power (MOP), Distribution Transformers (DTRs) with a capacity of 100kVA and above are to be depreciated at a rate of 7.81%. However, the company has applied a depreciation rate of 7.84%, leading to an overstatement of the depreciation expense.

5. During Q2 FY 2023-24, company has acquired Core network equipment amounting to ₹6.81 crores and upgraded existing Fortigate next-generation firewall at a cost of ₹2.08 crores which needs to be classified as Property, Plant, and Equipment (PPE) and Intangible assets respectively. However, the company has recorded the same as revenue expenditure, resulting in an overstatement of expenses and a corresponding understatement of PPE, Intangible assets and depreciation.
6. Company has incurred SAP Annual Maintenance charges totalling ₹1.41 crores for the period from January 1, 2023, to December 31, 2023. However, these charges were accounted for as an expense in Q3 FY 2022-23, resulting in an overstatement of expenses for the current quarter by ₹1.05 crores. Further, this overstatement includes an amount of ₹0.35 crores pertaining to the previous financial year.
7. Company made a payment of ₹10.58 Lakhs to Kurnool Urban Development Authority (KUDA) on behalf of M/s. Andhra Pradesh Electricity Regulatory Commission (APERC). However, this payment has been accounted for as an expense under "Rates and Taxes" instead of being recognized as a receivable from M/s. APERC resulting in overstatement of expenses and an understatement of receivables by the same amount.



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8. It is understood that certain power purchase generators as Open Access (OA) Users have entered power purchase agreements (PPA) with both Open access (OA) Consumers and DISCOMS for the sale of power by utilizing TRANSCO and DISCOMS transmission lines. Power generated by OA User over and above the energy consumed by OA Consumer is treated as 'banked' energy. Such banked energy is treated as acquired by the company and the same is paid/settled at the pooled cost rate (a weighted average of power procured through long-term PPAs). Company, has not ascertained banked units as at 31<sup>st</sup> December 2023 and has not made any provision for the same. In the absence of adequate information, we are unable to quantify the understated amount of power purchase cost and provisions.
9. During Q2 FY 2023-24, Company has deposited an amount of ₹ 500.00 crores in PD Account and same is still outstanding as at 31.12.2023.
10. Refer Note No.6.1(c), company has taken Inter corporate deposits (ICD) from M/s. TRANSCO. An amount of ₹497.29 was outstanding as on 01.04.2023. However, as per confirmation loan outstanding as on 31.03.2023 of ₹599.78 crores. Thereby there is an imbalance of ₹102.49 crores. Further, as per APPCC loan outstanding as on 31.03.2023 is ₹591.93 crores. There by imbalance within company books of accounts of ₹94.64 crores (₹591.93-₹497.29). In the absence of balance confirmation as at 31.12.2023 from M/s. TRANSCO and adequate reconciliations, we are unable to comment on the value of ICDs as at 31.12.2023.
11. During the Q3 of FY 2023-24, the company recorded the sale of power through the Indian Energy Exchange (IEX) amounting to ₹23.19 crores as revenue. It is understood that the sale of power through IEX was offset against power purchase costs instead of being recognized as revenue. This accounting treatment resulted in the understatement of power purchase costs and consequently, the understatement of revenue by the same amount.
12. Usually, the power purchase transactions and associated working capital loans of the company are recorded by the Andhra Pradesh Power Co-ordination Committee (APPCC) in the 555 Server of SAP. Subsequently, all accounting document numbers are manually transferred to the main server (999) on a quarterly basis. However, during Q3 of FY 2023-24, due to technical challenges, the company instead of uploading all the transactions individually, summarised the accounting impact in a spread sheet and recorded in main server (999) manually.
13. Tariff Subsidy from GoAP of ₹1,580.90 crores (excluding FPPCCA) has been recognized in respect of agriculture consumption under free category consumers (unmetered). Tariff subsidy is determined based on consumption of units by above referred category of consumers. As there are no meters, units consumed is estimated by a department within the company. As there is no sufficient and appropriate evidence confirming the actual units consumed under such category, we have relied on the information provided to us.
14. As on 31.12.2023, company has recognized an amount of ₹1114.98 crores as revenue stating that the company has right on surplus energy generated by APGPCL. APGPCL approached Hon'ble High court of Andhra Pradesh and obtained stay order in their favour. In such case



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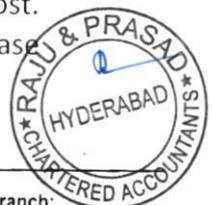
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on prudence basis, company shall not recognize revenue or shall recognize provision for the same.

15. The company's provision policy for bad debts covers debtors outstanding beyond 4 years, other than Government receivables and court-involved amounts. However, AS - 9 "Revenue Recognition" mandates provision for doubtful debts when uncertainty arises post-revenue recognition (court cases). Thus, the company's accounting policy misaligns with AS - 9 "Revenue Recognition". Company has a practise of reviewing and accounting the provision for bad debts at the end of each financial year. Therefore, company has not reviewed and made provision as at 31.12.2023 leading to an understatement of provision towards bad debts.
16. The company has recognized "Other Income - Delayed Payment Surcharge" from consumers of ₹ 369.59 crores. The major portion of the DPS is on account of long outstanding receivables from government departments/bodies. Considering the uncertainty in realization of the amounts, the company has not made provision to the extent of DPS recognized on long outstanding government receivables.
17. The provision towards terminal benefits as at 31.12.2023 is ₹4,067.45 crores (30.09.2023 - ₹3,876.84 crores). For the year ended 31.03.2023, based on the actuarial valuation report, the shortfall in provision towards terminal benefits is ₹1,520.25 crores. Company has made a provision of ₹ 250 crores for each quarter during Q1, Q2 & Q3 FY 2023-24 towards terminal benefits on adhoc basis. In the absence of actuarial valuation report as at 31.12.2023, We are unable to comment on the shortfall of provision towards terminal benefits as at 31.12.2023.
18. Other current assets include ₹325.01 crores receivable from State Government of Andhra Pradesh (GoAP) towards reimbursement of salaries paid to Energy Assistants (G.O.Ms.No.110 dt. 19.07.2019 read with Lr.No. ENE01/490/2019). APSPDCL is availing the services of Energy Assistants (JLM G-II) and no amounts were reimbursed by GoAP since inception. On prudent basis, provision towards the above shall be made, yet the company has not made the same resulting in understatement of loss and overstatement of receivable.
19. Company has recorded all grants received in a single ledger account. Projects department is maintaining the grants received and amount spent against each grant. However, on test check information given by project department is not matching with books of accounts. Hence such amounts are subject to reconciliation. Contributions/Specific Grants received from Consumers/Governments for creation of tangible assets are recognized as "Reserves" on receipt basis, even before the creation of the said assets.
20. Deposits with court include an amount of ₹30.31 crores. As per the directives of the Hon'ble Supreme Court, the petitioner was instructed to adjust the deposit made with the court towards the liquidated damages recovered by APSPDCL. In such case, company shall expense the deposit to profit and loss account as Liquidated damages under Power Purchase Cost. However, company has not done the same, resulting in understatement of Power purchase cost and overstatement of the deposit by an amount of ₹30.31 crores.



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21. Balance of Trade receivables, Trade payables, Suppliers, Contractors, ICD (DISCOMs), Deposits for electrification service connections, long term and short-term Loans and Advances, Account balances pertaining to merger of Anantapur and Kurnool Circles, Bifurcation of APSPDCL into APSPDCL and APCPDCL, ICD from AP Transco, receivables from Government and other balances are subject to confirmations and further adjustments upon reconciliation.
22. Long Term Investments includes ₹103.42 Crores invested in Andhra Pradesh Power Development Company Limited (APPDCL). Upon review of financial statements of APPDCL, we have noted that there is negative net worth of ₹1,285.06 crores as at 31.03.2023 which implies permanent diminution in the value of investments, the same is not accounted in the books of accounts of the company as required by Accounting Standard - 13 "Accounting for Investments".

Above long-term investments include ₹80.64 crores (includes investments in APPDCL) received on account of Merger of Anantapur and Kurnool Circles. Ownership of such investments are not transferred in the name of the company.

#### Qualified Conclusion

Based on our review, with the exception of the matters described in the preceding paragraphs, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with the applicable Accounting Standard (AS) 25 Interim Financial Reporting specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed, including the manner in which it is to be disclosed.

For Raju & Prasad  
Chartered Accountants  
FRN:003475S

I Difeep Kumar  
Partner

M.No: 223943

UDIN: 24223943BKCMNH4200



Place: Hyderabad

Date: 27-02-2024

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**SOUTHERN POWER DISTRIBUTION COMPANY OF A.P. LIMITED**

BALANCE SHEET AS AT 31st DECEMBER 2023

Particulars	Figures as at the end of 31-12-2023 (Unaudited)	Figures as at the end of 31-03-2023 (Audited)
	₹ in Crores	₹ in Crores
<b>I. EQUITY AND LIABILITIES</b>		
<b>(1) Shareholders' Funds</b>		
(a) Share Capital	358.72	358.72
(b) Reserves and Surplus	(8,969.90)	(7,125.66)
<b>(2) Non-Current Liabilities</b>		
(a) Long-term borrowings	24,107.63	21,947.04
(b) Other Long-term liabilities	2,426.70	2,209.72
(c) Long-term provisions	3,991.72	3,398.74
<b>(3) Current Liabilities</b>		
(a) Short-term borrowings	9,280.66	6,377.99
(b) Trade payables	5,672.42	5,563.23
(c) Other current liabilities	1,847.45	1,469.94
(d) Short-term provisions	76.61	76.61
<b>TOTAL</b>	<b>38,792.01</b>	<b>34,276.33</b>
<b>II. ASSETS</b>		
<b>(1) Non-Current Assets</b>		
(a) Property, Plant and Equipment and Intangible assets		
(i) Property, Plant and Equipment	7,832.14	7,292.57
(ii) Intangible assets	10.28	18.06
(iii) Capital work-in-progress	3,451.88	3,067.26
(b) Non-current Investments	184.55	184.55
(c) Long term loans and advances	542.74	428.56
(d) Other Non-Current Assets	2,413.66	2,663.02
<b>(2) Current assets</b>		
(a) Inventories	370.16	506.89
(b) Trade receivables	14,108.13	12,132.57
(c) Cash and Bank balances	202.86	167.29
(d) Short-term loans and advances	1,635.41	900.41
(e) Other current assets	8,040.20	6,915.15
<b>TOTAL</b>	<b>38,792.01</b>	<b>34,276.33</b>

For and on behalf of the Board

  
K. SANTHOSHA RAO  
Chairman & Managing  
Director  
DIN : 08879899

  
Y. LAKSHMI NARASAI AH  
Chief General Manager  
(Finance)

  
V.N. BABU  
Director (Finance)  
DIN : 08772842

  
B.V.S. PRAKASH  
Company Secretary

Date : 27-02-2024



**SOUTHERN POWER DISTRIBUTION COMPANY OF A.P. LIMITED**  
**PROFIT AND LOSS STATEMENT FOR THE QUARTER AND 9 MONTHS ENDED 31st DECEMBER 2023 (PROVISIONAL)**

Particulars	Nine Months Ended 31-12-2023 (Unaudited)	Nine Months Ended 31-12-2022 (Unaudited)	Quarter Ended 31-12-2023 (Unaudited)	Quarter Ended 31-12-2022 (Unaudited)
	₹ in Crores	₹ in Crores	₹ in Crores	₹ in Crores
I. Revenue from operations	10,951.55	12,458.73	3,583.92	3,207.94
II. Other Income	1,337.74	1,100.33	479.48	383.18
III. Revenue from Subsidiaries and Grants	5,430.28	3,878.93	1,729.77	1,427.92
<b>Total Income (I + II + III) - (A)</b>	<b>17,719.57</b>	<b>17,437.99</b>	<b>5,793.17</b>	<b>5,019.04</b>
<u>Expenses:</u>				
IV. Cost of Power Purchase	14,554.37	14,544.47	4,649.37	3,856.21
V. Employee benefits expense	2,433.95	2,088.39	898.56	779.47
VI. Finance costs	1,992.09	1,013.06	671.03	446.43
VII. Depreciation and amortisation expense	683.17	608.23	230.68	207.46
VIII. Other expenses	371.15	516.12	143.50	117.82
<b>Total Expenses (IV+V+VI+VII+VIII) - (B)</b>	<b>20,034.73</b>	<b>18,770.27</b>	<b>6,593.14</b>	<b>5,407.39</b>
IX. Profit before exceptional and extraordinary items and tax (A - B)	(2,315.16)	(1,332.28)	(799.97)	(388.35)
X. Exceptional Items - Income/(Expenses)	-	-	-	-
XI. Profit before extraordinary items and tax (IX + X)	(2,315.16)	(1,332.28)	(799.97)	(388.35)
XII. Extraordinary Items	-	-	-	-
XIII. Profit before tax (XI - XII)	(2,315.16)	(1,332.28)	(799.97)	(388.35)
XIV. Tax expense				
(1) Current Tax	-	-	-	-
(2) Deferred Tax	-	-	-	-
XV. Profit/(Loss) for the period from continuing operations (XIII-XIV)	(2,315.16)	(1,332.28)	(799.97)	(388.35)
XVI. Transfer to Contingency Reserve	-	-	-	-
<b>XVII. Profit/(Loss) for the period (XV-XVI)</b>	<b>(2,315.16)</b>	<b>(1,332.28)</b>	<b>(799.97)</b>	<b>(388.35)</b>
XVIII. Earnings per equity share in ₹ :				
(1) Basic	(64.54)	(37.14)	(22.30)	(10.83)
(2) Diluted	(64.54)	(37.14)	(22.30)	(10.83)

For and on behalf of the Board

**K. SANTHOSHA RAO**  
Chairman & Managing Director  
DIN : 08879899

**V.N. BABU**  
Director (Finance)  
DIN : 08772842

**Y. LAKSHMI NARASIAH**  
Chief General Manager (Finance)

**B.V.S. PRAKASH**  
Company Secretary

Date : 27-02-2024



**SOUTHERN POWER DISTRIBUTION COMPANY OF A.P. LIMITED**  
**CASH FLOW STATEMENT FOR THE 9 MONTHS ENDED 31st DECEMBER 2023**

Particulars	Nine Months Ended 31-12-2023 (Unaudited)		Nine Months Ended 31-12-2022 (Unaudited)	
	₹ in Crores	₹ in Crores	₹ in Crores	₹ in Crores
<b>A Cash flow from operating activities</b>				
Net Profit / (Loss) before taxation and exceptional items		(2,315.16)		(1,332.28)
<b>Adjustments for items in Profit &amp; Loss Account</b>				
Amortization of Capital Contributions	(220.31)		(214.54)	
Depreciation and Amortization	683.17		608.23	
Income from Investments	(3.16)		(4.94)	
Interest Subsidy	(19.38)		(380.99)	
Interest on Borrowings	2,013.10	2,453.42	1,392.69	1,400.45
<b>Operating Profit / (Loss) before working capital changes</b>		<b>138.26</b>		<b>68.17</b>
<b>Adjustments for changes in Current Assets other than Cash and Cash Equivalents</b>				
(Increase)/Decrease in Inventories	136.73		(225.21)	
(Increase)/Decrease in Trade receivables	80.06		(1,307.95)	
(Increase)/Decrease in Loans and Advances	(852.25)		3,745.01	
(Increase)/Decrease in Other Current Assets	(339.49)		(1,088.12)	
(Increase)/Decrease in Other Non-Current Assets	(2,222.55)		(0.11)	
<b>Adjustments for changes in Current Liabilities and Provisions</b>				
Increase/(Decrease) in Trade Payables	109.18		(7,971.19)	
Increase/(Decrease) in Other Current Liabilities	472.66		(114.53)	
Increase/(Decrease) in Other Long Term Liabilities	216.98		251.70	
Increase/(Decrease) in Provisions	592.98	(1,805.69)	509.89	(6,200.52)
<b>Cash generated from Operations before exceptional items</b>		<b>(1,667.43)</b>		<b>(6,132.34)</b>
Received from GoAP towards Losses taken over				
<b>Net cash flow from operating activities (Total of A)</b>		<b>(1,667.43)</b>		<b>(6,132.34)</b>
<b>B Cash flows from investing activities</b>				
(Increase)/Decrease in Property, Plant and Equipment	(1,757.69)		(1,260.57)	
(Increase)/Decrease in Investments	0.21		(3.50)	
(Increase)/Decrease in Loans & Advances	3.06		3.72	
Income from Investments	3.16		4.94	
<b>Net cash flow from investing activities (Total of B)</b>		<b>(1,751.26)</b>		<b>(1,255.42)</b>
<b>C Cash Flows from Financing Activities</b>				
Increase/(Decrease) in Borrowings	5,063.26		8,274.63	
Increase/(Decrease) in Deferred Capital Contributions	480.09		291.93	
Interest Subsidy	19.38		380.99	
Interest on Borrowings	(2,108.26)		(1,487.59)	
<b>Net Cash flow from Financing Activities (Total of C)</b>		<b>3,454.48</b>		<b>7,459.96</b>
<b>D Net Increase/(Decrease) in cash and cash equivalents (D=A+B+C)</b>		<b>35.78</b>		<b>72.20</b>
<b>E Cash and Cash Equivalents</b>				
At the beginning of the year		139.59		413.32
At the end of the period		175.37		485.52
<b>F Net Increase / (Decrease) in cash and cash equivalents</b>		<b>35.78</b>		<b>72.20</b>

For and on behalf of the Board

  
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Chairman & Managing Director  
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**V.N. BABU**  
Director (Finance)  
DIN : 08772842

  
**Y. LAKSHMI NARASIAH**  
Chief General Manager (Finance)

  
**B.V.S. PRAKASH**  
Company Secretary

Date : 27-02-2024

State:	Andhra Pradesh
Discom:	APSPDCL
Current Year (CY)	2023-24
Previous Year (PY)	2022-23

### Profit & Loss

Table 1: Revenue Details (Rs. Crore)	Quarter 1		Quarter 2		Quarter 3		Cumulative (6M/9M/12M)	
	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23
	Revenue from Operations (A = A1+A2+A3+A4+A5+A6)	3,725.73	4,514.49	3,627.79	4,717.48	3,581.59	3,198.09	10,935.10
A1: Revenue from Sale of Power	3,156.42	2,616.13	3,056.92	2,928.32	3,134.54	2,553.12	9,347.88	8,097.57
A2: Fixed Charges/Recovery from theft etc.	420.94	368.93	429.24	387.07	429.26	390.43	1,279.44	1,146.43
A3: Revenue from Distribution Franchisee	-	-	-	-	-	-	-	-
A4: Revenue from Inter-state sale and Trading	136.70	1,523.41	123.11	1,396.02	-	248.84	259.81	3,168.27
A5: Revenue from Open Access and Wheeling	3.72	4.18	5.82	3.76	5.00	3.19	14.55	11.13
A6: Any other Operating Revenue	7.95	1.84	12.69	2.31	12.78	2.51	33.43	6.66
Revenue - Subsidies and Grants (B = B1+B2+B3)	1,849.26	1,225.51	1,851.25	1,225.51	1,729.77	1,427.92	5,430.28	3,878.94
B1: Tariff Subsidy Booked	1,761.52	1,225.51	1,763.82	1,225.51	1,647.85	1,427.92	5,173.19	3,878.94
B2: Revenue Grant under UDAY	-	-	-	-	-	-	-	-
B3: Other Subsidies and Grants	87.74	-	87.43	-	81.92	-	257.09	-
Other Income (C = C1+C2+C3)	433.12	357.89	439.26	375.32	481.81	391.34	1,354.18	1,124.55
C1: Income booked against deferred revenue*								
C2: Misc Non-tariff income from consumers (including DPS)	351.07	299.61	369.70	313.77	383.81	309.74	1,104.59	923.12
C3: Other Non-operating income	82.04	58.28	69.56	61.55	98.00	81.60	249.60	201.43
<b>Total Revenue on subsidy booked basis (D = A + B + C)</b>	<b>6,008.11</b>	<b>6,097.89</b>	<b>5,918.29</b>	<b>6,318.31</b>	<b>5,793.16</b>	<b>5,017.35</b>	<b>17,719.56</b>	<b>17,433.55</b>
Tariff Subsidy Received (E)	1,408.70	2,044.08	1,785.80	339.43	1,590.07	348.12	4,784.57	2,731.63
<b>Total Revenue on subsidy received basis (F = D - B1 + E)</b>	<b>5,655.29</b>	<b>6,916.46</b>	<b>5,940.27</b>	<b>5,432.23</b>	<b>5,735.38</b>	<b>3,937.55</b>	<b>17,330.95</b>	<b>16,286.24</b>
Whether State Government has made advance payment of subsidy for the quarter(Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes		

\*Revenue deferred by SERC as per tariff order for the relevant FY

Table 2: Expenditure Details (Rs. Crore)	Quarter 1		Quarter 2		Quarter 3		Cumulative (6M/9M/12M)	
	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23
	Cost of Power ( G = G1 + G2+ G3)	4,936.78	5,646.93	4,969.99	5,042.28	4,662.81	3,859.85	14,569.58
G1: Generation Cost (Only for GEDCOS)							-	-
G2: Purchase of Power	4,587.14	5,386.47	4,523.41	4,685.81	4,248.23	3,370.85	13,358.78	13,443.13
G3: Transmission Charges	349.64	260.46	446.58	356.47	414.58	489.00	1,210.80	1,105.93
O&M Expenses (H=H1+H2+H3+H4+H5+H6+H7)	1,582.28	1,252.65	1,952.54	1,418.26	1,930.32	1,545.85	5,465.14	4,216.76
H1: Repairs & Maintenance	65.45	92.05	91.17	71.36	90.62	93.15	247.24	256.56
H2: Employee Cost	659.73	652.20	875.67	656.71	898.55	779.48	2,433.95	2,088.39
H3: Admn & General Expenses	12.26	10.05	11.94	11.80	7.62	5.79	31.81	27.64
H4: Depreciation	229.06	197.34	223.43	203.44	230.68	207.46	683.17	608.24
H5: Total Interest Cost	604.35	291.76	732.00	315.81	676.00	444.52	2,012.35	1,052.09
H6: Other expenses	11.43	9.25	18.34	159.14	26.85	15.45	56.62	183.84
H7: Exceptional Items							-	-
<b>Total Expenses ( I = G + H )</b>	<b>6,519.06</b>	<b>6,899.58</b>	<b>6,922.54</b>	<b>6,460.54</b>	<b>6,593.13</b>	<b>5,405.70</b>	<b>20,034.72</b>	<b>18,765.82</b>
<b>Profit before tax ( J = D - I )</b>	<b>-510.95</b>	<b>-801.69</b>	<b>-1,004.24</b>	<b>-142.23</b>	<b>-799.97</b>	<b>-388.35</b>	<b>-2,315.16</b>	<b>-1,332.27</b>
K1: Income Tax	-						-	-
K2: Deferred Tax	-						-	-
<b>Profit after tax ( L = J - K1 - K2)</b>	<b>-510.95</b>	<b>-801.69</b>	<b>-1,004.24</b>	<b>-142.23</b>	<b>-799.97</b>	<b>-388.35</b>	<b>-2,315.16</b>	<b>-1,332.27</b>

<b>Balance Sheet</b>						
<b>Table 3: Total Assets (Rs. Crore)</b>	<b>2023-24</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2022-23</b>
	<b>As on 30th June</b>	<b>As on 30th June</b>	<b>As on 30th Sep</b>	<b>As on 30th Sep</b>	<b>As on 31st Dec</b>	<b>As on 31st Dec</b>
M1: Net Tangible Assets & CWIP	10,630.10	9,165.25	10,940.98	9,381.57	11,294.29	9,685.59
M2: Other Non-Current Assets	2,729.68	457.47	2,624.25	454.42	2,671.48	452.08
M3: Net Trade Receivables	10,330.00	8,846.98	11,094.92	8,718.81	12,107.94	9,346.67
<i>M3a: Gross Trade Receivable Govt. Dept.</i>	8,338.10	7,272.49	8,891.62	7,068.52	9,791.15	7,763.25
<i>M3b: Gross Trade Receivable Other than Govt. Dept.</i>	2,243.66	1,726.53	2,455.06	1,802.33	2,568.55	1,735.46
<i>M3c: Provision for bad debts</i>	251.76	152.04	251.76	152.04	251.76	152.04
M4: Subsidy Receivable	6,906.38	6,683.01	7,018.16	7,595.96	7,202.35	8,644.48
M5: Other Current Assets	5,017.04	3,154.94	5,624.58	3,240.85	5,515.94	4,031.89
<b>Total Assets ( M = M1 + M2 + M3 + M4 + M5)</b>	<b>35,613.21</b>	<b>28,307.65</b>	<b>37,302.89</b>	<b>29,391.61</b>	<b>38,792.01</b>	<b>32,160.71</b>
<b>Table 4: Total Equity and Liabilities (Rs. Crore)</b>						
N1: Share Capital & General Reserves	358.72	358.72	358.72	358.72	358.72	358.72
N2: Accumulated Surplus/ (Deficit) as per Balance Sheet	-13,091.96	-14,616.51	-14,096.21	-14,758.75	-14,896.18	-15,147.09
N3: Government Grants for Capital Assets	5,487.66	5,387.21	5,896.13	5,412.06	5,926.28	5,438.10
N4: Non-current liabilities	5,838.39	5,077.46	6,134.27	5,228.10	6,418.42	5,408.77
N5: Capex Borrowings	<b>8,079.84</b>	<b>6,746.37</b>	<b>8,270.90</b>	<b>7,042.80</b>	<b>8,562.25</b>	<b>7,529.63</b>
<i>N6a: Long Term Loans - State Govt</i>	9.48	9.48	9.48	9.48	9.48	9.48
<i>N6b: Long Term Loans - Banks &amp; FIs</i>	8,070.36	6,736.89	8,261.42	7,033.32	8,552.77	7,520.15
<i>N6c: Short Term/ Medium Term - State Govt</i>	-	-	-	-	-	-
<i>N6d: Short Term/ Medium Term - Banks &amp; FIs</i>	-	-	-	-	-	-
N6: Non-Capex Borrowings	<b>22,131.00</b>	<b>12,675.43</b>	<b>23,523.40</b>	<b>14,851.62</b>	<b>24,826.05</b>	<b>19,215.50</b>
<i>N7a: Short Term Borrowings/ from Banks/ FIs</i>	21,717.71	12,156.25	23,051.18	14,372.37	24,602.12	18,696.18
<i>N7b: Cash Credit/ OD from Banks/ FIs</i>	413.29	519.18	472.22	479.25	223.93	519.32
N8: Payables for Purchase of Power	2,341.53	9,789.39	1,638.62	7,127.97	1,868.68	3,969.80
N9: Other Current Liabilities	4,468.04	2,889.58	5,577.06	4,129.09	5,727.79	5,387.28
<b>Total Equity and Liabilities ( N = N1 + N2 + N3 + N4 + N5 + N6 + N7 + N8 + N9)</b>	<b>35,613.21</b>	<b>28,307.65</b>	<b>37,302.89</b>	<b>29,391.61</b>	<b>38,792.01</b>	<b>32,160.71</b>
Balance Sheet Check	0.00	0.00	0.00	-	0.00	-

Table 5: Technical Details	Quarter 1		Quarter 2		Quarter 3		Cumulative (6M/9M/12M)	
	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23
	O4 : Gross Power Purchase (MU) (Quarter Ended)	8,231.60	9,794.79	8,457.68	10,393.63	7,674.02	6,645.69	24,363.30
<b>Gross Input Energy (MU)</b> <b>(O5 = O2 - O3 + O4)</b>	<b>8,231.60</b>	<b>9,794.79</b>	<b>8,457.68</b>	<b>10,393.63</b>	<b>7,674.02</b>	<b>6,645.69</b>	<b>24,363.30</b>	<b>26,834.10</b>
O6: Transmission Losses (MU)(Interstate & Intrastate)	246.47	188.90	197.59	269.95	135.63	157.59	579.69	616.44
<b>O7: Gross Energy sold (MU)</b>	<b>7,353.90</b>	<b>9,067.94</b>	<b>7,622.83</b>	<b>9,574.21</b>	<b>6,927.06</b>	<b>6,006.26</b>	<b>21,903.79</b>	<b>24,648.41</b>
<i>O7a: Energy Sold to own consumers</i>	7,040.06	5,980.98	7,128.80	6,115.53	6,890.14	5,459.86	21,059.00	17,556.37
<i>O7b: Bulk Sale to Distribution Franchisee</i>	-	-	-	-	-	-	-	-
<i>O7c: Interstate Sale/ Energy Traded/Net UI Export</i>	313.83	3,086.96	494.03	3,458.68	36.92	546.40	844.79	7,092.04
<b>Net Input Energy (MU)</b> <b>(O8 = O5 - O6 - O7c)</b>	<b>7,671.30</b>	<b>6,518.93</b>	<b>7,766.05</b>	<b>6,664.99</b>	<b>7,501.47</b>	<b>5,941.70</b>	<b>22,938.82</b>	<b>19,125.62</b>
<b>Net Energy Sold (MU)</b> <b>(O9 = O7 - O7c)</b>	<b>7,040.06</b>	<b>5,980.98</b>	<b>7,128.80</b>	<b>6,115.53</b>	<b>6,890.14</b>	<b>5,459.86</b>	<b>21,059.00</b>	<b>17,556.37</b>
<b>Revenue Billed including subsidy booked (O10 = A1 + A2 + A3 + B1)</b>	<b>5,338.87</b>	<b>4,210.57</b>	<b>5,249.98</b>	<b>4,540.90</b>	<b>5,211.65</b>	<b>4,371.47</b>	<b>15,800.51</b>	<b>13,122.94</b>
O11: Opening Gross Trade Receivables (including any adjustments) (Rs crore)	10,017.00	8,429.53	10,581.86	8,999.02	11,346.83	8,870.85	31,945.69	26,299.40
O12: Adjusted Gross Closing Trade Receivables (Rs crore)	10,581.86	8,999.02	11,346.83	8,870.85	12,361.30	9,650.75	<b>34,289.99</b>	<b>27,520.62</b>
<b>Revenue Collected including subsidy received (O13 = A1+A2+A3+E+O11-O12)</b>	<b>4,421.19</b>	<b>4,459.65</b>	<b>4,506.99</b>	<b>3,782.99</b>	<b>4,139.40</b>	<b>2,511.77</b>	<b>13,067.59</b>	<b>10,754.41</b>
<b>Billing Efficiency (%) (O14 = O9/O8*100)</b>	<b>91.77</b>	<b>91.75</b>	<b>91.79</b>	<b>91.76</b>	<b>91.85</b>	<b>91.89</b>	<b>91.81</b>	<b>91.80</b>
<b>Collection Efficiency (%) (O15 = O13/O10*100)</b>	<b>82.81</b>	<b>105.92</b>	<b>85.85</b>	<b>83.31</b>	<b>79.43</b>	<b>57.46</b>	<b>82.70</b>	<b>81.95</b>
<b>Energy Realised (MU) (O15a = O15*O9)</b>	<b>5,829.97</b>	<b>6,334.79</b>	<b>6,119.91</b>	<b>5,094.80</b>	<b>5,472.56</b>	<b>3,137.14</b>	<b>17,422.44</b>	<b>14,566.73</b>
<b>AT&amp;C Loss (%) (O16 = 100 - O14*O15/100)</b>	<b>24.00</b>	<b>2.82</b>	<b>21.20</b>	<b>23.56</b>	<b>27.05</b>	<b>47.20</b>	<b>24.05</b>	<b>23.84</b>

Table 6: Key Parameters	Quarter 1		Quarter 2		Quarter 3		Cumulative (6M/9M/12M)	
	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23
ACS (Rs./kWh) ( P1 = I*10/O5)	7.92	7.04	8.18	6.22	8.59	8.13	8.22	6.99
ARR on Subsidy Booked Basis (Rs./kWh) ( P2 = D*10/O5)	7.30	6.23	7.00	6.08	7.55	7.55	7.27	6.50
Gap on Subsidy Booked Basis (Rs./kWh) ( P3 = P1 - P2)	0.62	0.82	1.19	0.14	1.04	0.58	0.95	0.50
ARR on Subsidy Received Basis (Rs./kWh) (P4 = F*10/O5)	6.87	7.06	7.02	5.23	7.47	5.92	7.11	6.07
Gap on Subsidy Received Basis (Rs./kWh) (P5 = P1 - P4)	1.05	-0.02	1.16	0.99	1.12	2.21	1.11	0.92
ARR on Subsidy Received excluding Regulatory Income and UDAY Grant (Rs./kWh) (P6 = (F-B-C1)*10/O5)	6.87	7.06	7.02	5.23	7.47	5.92	7.11	6.07
Gap on Subsidy Received excluding Regulatory Income and UDAY Grant (Rs./kWh) (P7 = P1 - P6)	1.05	-0.02	1.16	0.99	1.12	2.21	1.11	0.92
Receivables (Days) (P8 = 365*M5/A)	252	178	276	173	304	207		
Payables (Days) (P9 = 365*N10/G)	43	158	30	122	35	75		
Total Borrowings (P10 = N6 + N8 + N9)	28,941	25,354	30,739	26,109	32,423	28,573	-	-

Table 7: Consumer Categorywise Details of Sale (MU)	Quarter 1		Quarter 2		Quarter 3		Cumulative (6M/9M/12M)	
	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23
Q1: Domestic	1,637.66	1,534.41	1,460.31	1,423.17	1,262.49	1,134.53	4,360.46	4,092.11
Q2: Commercial	460.72	425.59	438.76	402.35	421.38	375.90	1,320.86	1,203.84
Q3: Agricultural	2,334.53	1,708.02	2,549.47	1,765.49	2,631.07	1,386.31	7,515.07	4,859.82
Q4: Industrial	2,003.88	1,730.65	2,048.10	1,936.46	1,976.63	1,981.32	6,028.62	5,648.42
Q5: Govt. Dept. (ULB/RLB/PWW/Public Lighting)	254.26	214.29	269.38	274.16	249.87	285.85	773.52	774.30
Q6: Others	662.84	3,454.99	856.80	3,772.58	385.62	842.35	1,905.26	8,069.93
Railways	233.45	261.26	231.12	207.91	237.42	196.10	701.99	665.27
Bulk Supply	115.56	106.77	131.64	105.99	111.28	99.85	358.48	312.61
Miscellaneous							-	-
Distribution Franchisee							-	-
Interstate/ Trading/ UI	313.83	3,086.96	494.03	3,458.68	36.92	546.40	844.79	7,092.04
Gross Energy Sold (Q7 = Q1+Q2+Q3+Q4+Q5+Q6)	7,353.90	9,067.94	7,622.83	9,574.21	6,927.06	6,006.26	21,903.79	24,648.41

Table 8: Consumer Categorywise Details of Sale (Rs. Crore)	Quarter 1		Quarter 2		Quarter 3		Cumulative (6M/9M/12M)	
	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23
	Q1: Domestic	875.26	711.67	945.63	700.76	872.86	593.91	2,693.75
Q2: Commercial	571.55	507.36	608.45	488.05	599.30	472.03	1,779.30	1,467.44
Q3: Agricultural	2,175.20	1,484.89	2,156.68	1,585.98	1,389.04	1,885.61	5,720.92	4,956.48
Q4: Industrial	1,954.16	1,484.67	2,008.51	1,680.23	2,018.76	1,719.62	5,981.43	4,884.52
Q5: Govt. Dept. (ULB/RLB/PWW/Public Lighting)	392.25	339.33	420.77	346.56	416.29	246.84	1,229.31	932.73
Q6: Others	386.48	1,759.32	378.56	1,630.10	262.27	552.89	1,027.31	3,942.31
<i>Railways</i>	180.23	145.30	197.11	149.57	197.98	143.80	575.32	438.67
<i>Bulk Supply</i>	69.55	90.61	58.34	84.51	54.33	86.40	182.22	261.52
<i>Miscellaneous</i>	-	-	-	-	9.96	73.85	9.96	73.85
<i>Distribution Franchisee</i>	-	-	-	-	-	-	-	-
<i>Interstate/ Trading/ UI</i>	136.70	1,523.41	123.11	1,396.02	-	248.84	259.81	3,168.27
<b>Gross Energy Sold (Q7 = Q1+Q2+Q3+Q4+Q5+Q6)</b>	<b>6,354.90</b>	<b>6,287.24</b>	<b>6,518.61</b>	<b>6,431.68</b>	<b>5,558.52</b>	<b>5,470.90</b>	<b>18,432.02</b>	<b>18,189.81</b>

Note:- In all the above tables, the quarterly data for the current FY and corresponding quarter of previous financial year has been sought. However in case of accounts for FY21-22, it is not mandatory to provide quarterly data for previous year i.e FY20-21 but for FY22-23, It would be mandatory to provide quarterly data for previous year i.e FY21-22.

Table 8: Consumer Categorywise Details of Revenue (Rs. Crore)	Quarter 1					
	2023-24			2022-23		
	Revenue Booked excluding subsidy	Subsidy Booked	Subsidy received	Revenue Booked excluding subsidy	Subsidy Booked	Subsidy received
R1: Domestic	776.06	99.20	-	654.42	57.25	-
R2: Commercial	570.92	0.63	-	478.39	28.97	-
R3: Agricultural	301.19	1,874.01	1,472.75	229.69	1,255.20	2,076.12
R4: Industrial	1,952.26	1.90	-	1,453.80	30.87	-
R5: Govt. Dept. (ULB/RLB/PWW/Public Lighting)	392.25			339.33		
R6: Others	386.48	-	-	1,759.32	-	-
<i>Railways</i>	180.23			145.30		
<i>Bulk Supply</i>	69.55			90.61		
<i>Miscellaneous</i>						
<i>Distribution Franchisee</i>						
<i>Interstate/ Trading/ UI</i>	136.70			1,523.41		
<b>Gross Energy Sold (R7 = R1+R2+R3+ R4+R5+R6)</b>	<b>4,379.15</b>	<b>1,975.74</b>	<b>1,472.75</b>	<b>4,914.95</b>	<b>1,372.29</b>	<b>2,076.12</b>

Table 8: Consumer Categorywise Details of Revenue (Rs. Crore)	Quarter 2					
	2023-24			2022-23		
	Revenue Booked excluding subsidy	Subsidy Booked	Subsidy received	Revenue Booked excluding subsidy	Subsidy Booked	Subsidy received
R1: Domestic	833.72	111.91	-	637.77	62.99	-
R2: Commercial	607.67	0.78	-	487.50	0.55	-
R3: Agricultural	309.38	1,847.30	1,849.85	340.13	1,245.85	398.94
R4: Industrial	2,006.83	1.68	-	1,677.72	2.51	-
R5: Govt. Dept. (ULB/RLB/PWW/Public Lighting)	420.77			346.56		
R6: Others	378.56	-	-	1,630.10	-	-
<i>Railways</i>	197.11			149.57		
<i>Bulk Supply</i>	58.34			84.51		
<i>Miscellaneous</i>						
<i>Distribution Franchisee</i>						
<i>Interstate/ Trading/ UI</i>	123.11			1,396.02		
<b>Gross Energy Sold (R7 = R1+R2+R3+ R4+R5+R6)</b>	<b>4,556.94</b>	<b>1,961.67</b>	<b>1,849.85</b>	<b>5,119.78</b>	<b>1,311.90</b>	<b>398.94</b>

Table 8: Consumer Categorywise Details of Revenue (Rs. Crore)		Quarter 3				
		2023-24			2022-23	
	Revenue Booked excluding subsidy	Subsidy Booked	Subsidy received	Revenue Booked excluding subsidy	Subsidy Booked	Subsidy received
R1: Domestic	727.33	145.53	73.59	532.59	61.32	-
R2: Commercial	599.23	0.07		470.47	1.56	-
R3: Agricultural	599.26	789.78	1,590.07	434.34	1,451.27	348.12
R4: Industrial	2,001.05	17.71		1,715.23	4.39	-
R5: Govt. Dept. (ULB/RLB/PWW/Public Lighting)	416.29			246.84		
R6: Others	262.27	-	-	552.24	0.65	-
<i>Railways</i>	197.98			143.80		
<i>Bulk Supply</i>	54.33			86.40		
<i>Miscellaneous</i>	9.96		-	73.20	0.65	-
<i>Distribution Franchisee</i>						
<i>Interstate/ Trading/ UI</i>	-			248.84		
<b>Gross Energy Sold (R7 = R1+R2+R3+ R4+R5+R6)</b>	<b>4,605.43</b>	<b>953.09</b>	<b>1,663.66</b>	<b>3,951.71</b>	<b>1,519.19</b>	<b>348.12</b>

Table 8: Consumer Categorywise Details of Revenue (Rs. Crore)		Cumulative (6M/9M/12M)				
		2023-24			2022-23	
	Revenue Booked excluding subsidy	Subsidy Booked	Subsidy received	Revenue Booked excluding subsidy	Subsidy Booked	Subsidy received
R1: Domestic	2,337.11	356.64	73.59	1,824.78	181.56	-
R2: Commercial	1,777.82	1.48	-	1,436.36	31.08	-
R3: Agricultural	1,209.83	4,511.09	4,912.67	1,004.16	3,952.32	2,823.18
R4: Industrial	5,960.14	21.29	-	4,846.75	37.77	-
R5: Govt. Dept. (ULB/RLB/PWW/Public Lighting)	1,229.31	-	-	932.73	-	-
R6: Others	1,027.31	-	-	3,941.66	0.65	-
<i>Railways</i>	575.32	-	-	438.67	-	-
<i>Bulk Supply</i>	182.22	-	-	261.52	-	-
<i>Miscellaneous</i>	9.96	-	-	73.20	0.65	-
<i>Distribution Franchisee</i>	-	-	-	-	-	-
<i>Interstate/ Trading/ UI</i>	259.81	-	-	3,168.27	-	-
<b>Gross Energy Sold (R7 = R1+R2+R3+ R4+R5+R6)</b>	<b>13,541.52</b>	<b>4,890.50</b>	<b>4,986.26</b>	<b>13,986.44</b>	<b>4,203.38</b>	<b>2,823.18</b>

Table 9: Power Purchase Details	Quarter 1		Quarter 2		Quarter 3		Cumulative (6M/9M/12M)	
	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23
	in MUs	in MUs	in MUs	in MUs	in MUs	in MUs	in MUs	in MUs
Power Purchase through Long term PPA	7,359	8,941	7,265	8,123	6,272	5,719	20,897	22,783
Own Generation for GEDCOs	-	-	-	-	-	-	-	-
Power Purchase (Short term & Medium Term)	872	854	1,192	2,271	1,402	927	3,466	4,051
<b>Total Power Purchase</b>	<b>8,232</b>	<b>9,795</b>	<b>8,458</b>	<b>10,394</b>	<b>7,674</b>	<b>6,646</b>	<b>24,363</b>	<b>26,834</b>

Note:- Power Departments (PDs) are not required to fill the data of Balance Sheet. However, the Trade Receivables data are required to be filled in Table – 5: Technical Details at Row O11 (Opening Gross Trade Receivables ) and O12 (Gross Closing Trade Receivables)

  
 CHAIRMAN AND MANAGING DIRECTOR  
 APSPDCL: TIRUPATI

Date : 27-02-2024