



SCHEDULE: ADDITIONAL DISCLOSURE STATEMENTS (ADS)

During the year, the Ministry of Power (MOP) has issued Electricity Distribution (Accounts and Additional Disclosure) Rules, 2024 under the Electricity Act, 2003 ("the said rules") on October 10, 2024. As per Rule 6 of the said rules, the Company (in respect of Electricity Distribution license area operated by CESC Limited), has prepared Additional Disclosure Statements for the year ended March 31, 2025.

Statement of Compliance

In accordance with the Rule 7 of the Electricity Distribution (Accounts and Additional Disclosure) Rules, 2024, the Additional Disclosure Statements have been prepared and presented in the form and manner provided in the Schedule.

ADDITIONAL DISCLOSURE STATEMENT 1

1. REVENUE FROM OPERATIONS:

		₹ In Crore
Particulars		For the year ended 31st March, 2025
1	2	
(a) Revenue from sale of energy		
Sale of power to own consumers (Low Tension (LT), High Tension (HT) and Extra High Tension (EHT))		8,651.09
Fuel Adjustment Charge (FAC)/ Fuel Cost Adjustment (FCA)/ Fuel and Power Purchase Cost Adjustment (FPPCA)/ Power Purchase Adjustment Charge (PPAC)		459.21
Sale to Distribution Franchisee		-
Sale of power to others (such as inter-State sale/ energy traded/Unscheduled Inter-change (UI)/Deviation Settlement Mechanism (DSM)/inter DISCOM sale, etc.) [Refer Note - 1]		199.50
Other receipts from consumers (such as meter rents, service rentals, recoveries for theft of power and malpractices, etc.)		57.70
(i) Total		9,367.50
Less: rebate to consumers (if any, other than cash discount) (ii)		-
Revenue from sale of energy without tariff subsidy (i-ii)		9,367.50
Add: electricity duty/ other taxes billed to consumers		698.00
Less: electricity duty/ other taxes payable to Government		698.00
Sub-total of revenue from sale of energy		9,367.50
(b) Other operating income		
Wheeling charges		0.43
Open access charges		
Others		195.77
(c) Subsidy		
(i) Subsidy payable by State Government under "Hasir Alo" Subsidy Scheme for Lifeline Domestic consumers: Communication No. 57(3)-POW-13012(12)/2/2018-SECTION (POWER) dated 20 March 2020 read with the order in Case No. A-6/14/G.O dated 31 March 2020 of the Hon'ble West Bengal Electricity Regulatory Commission		13.72
(ii) Subsidy received [Refer Note - 2]		12.63
Total revenue from operations [a + b + c(ii)]		9,577.42

Notes :

- The above includes Unscheduled Inter-change (UI)/Deviation Settlement Mechanism (DSM) of ₹ 0.12 crore. Such amount forms part of other expenses of the standalone financial statements on a consistent basis.
- The above Subsidy is in respect of Tariff compensation in respect of certain lifeline domestic consumers defined by the Government of West Bengal. The above subsidy received includes ₹ 1.31 Crore received during the year in respect of previous year. No Subsidy is received by the Company towards mitigation of any operational shortfall.

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2. DETAILS OF REVENUE FROM SALE OF ENERGY (REFER NOTE - 1):

Particulars	For the year ended 31st March, 2025					
	Energy sold - metered (MU)	Energy sold - unmetered (MU)	Gross energy sold (MU)	Revenue from sale of energy without tariff subsidy (₹ In Crore)	Tariff subsidy billed (₹ In Crore)	Tariff subsidy received (₹ In Crore)
1	2	3	(4)=(2)+(3)	5	6	7
Domestic	5,853.95	-	5,853.95	4,377.79	13.72	12.63
Commercial	2,175.63	-	2,175.63	1,958.28	-	-
Agricultural	-	-	-	-	-	-
Industrial	2,167.46	-	2,167.46	1,756.06	-	-
Others:						
Public street lighting	255.47	-	255.47	187.02	-	-
Public water works	568.35	-	568.35	478.66	-	-
Railways	-	-	-	-	-	-
Bulk supply	-	-	-	-	-	-
Distribution franchisee	-	-	-	-	-	-
Inter-State sale/ energy traded/UI/DSM [Refer Note - 2]	457.95	-	457.95	199.50	-	-
EV Charging Stations	5.93	-	5.93	3.51	-	-
Others [Refer Note - 3]	442.60	-	442.60	348.98	-	-
(i) Total	11,927.34	-	11,927.34	9,309.80	13.72	12.63
Out of (i) above, related to Government consumers						
State Government consumers	43.48	-	43.48	34.13	-	-
Central Government consumers	7.29	-	7.29	5.07	-	-

Notes :

- Does not include Electricity Duty billed to consumers.
- The above includes Unscheduled Inter-change (UI)/Deviation Settlement Mechanism (DSM) of ₹ 0.12 crore for 58.33 MU. Such amount of ₹ 0.12 crore forms part of other expenses of the standalone financial statements on a consistent basis.
- Others include Traction, LT Specified Institutions, Private Educational Institutions & Hospitals, Public Utilities, Sports Complex, Construction Power, Cold Storage, Cooperative Society, Military Engineering Services and Short Term Supply and other adjustments made on a consistent basis.



SCHEDULE: ADDITIONAL DISCLOSURE STATEMENTS (ADS) (CONTD.)

3. DETAILS OF NUMBER OF CONSUMERS:

Particulars	For the year ended 31st March, 2025										
	As on 1st April 2024				During the year						
	Number of consumers - pre-paid meters	Number of consumers - other meters	Number of consumers un-metered	Total no. of consumers	Number of consumers added / (taken out of system) - pre-paid meters [Net]	Number of consumers added - other meters	Number of consumers added - un-metered	Number of consumers permanently disconnected	Number of consumers - pre-paid meters	Number of consumers - other meters	Total no. of consumers
1	2	3	4	5	6	7	8	9	10	11	12
Domestic	254	31,05,877	-	31,06,131	-27	1,21,179	-	52,830	227	31,74,226	-
Commercial	-	4,42,153	-	4,42,153	-	17,150	-	9,124	-	4,50,179	-
Agricultural	-	-	-	-	-	-	-	-	-	-	-
Industrial	-	66,491	-	66,491	-	1,293	-	1,524	-	66,260	-
Others:											
Public street lighting	-	23,906	-	23,906	-	101	-	163	-	23,844	-
Public water works	-	1,492	-	1,492	-	86	-	8	-	1,570	-
Railways	-	-	-	-	-	-	-	-	-	-	-
Bulk supply	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	5,454	-	5,454	-	443	-	80	-	5,817	-
Total	254	36,45,373	-	36,45,627	-27	1,40,252	-	63,729	227	37,21,896	-
											37,22,123

4. DETAILS OF CROSS SUBSIDY:

Particulars	For the year ended 31st March, 2025										
	Average Cost of Supply (ACoS) (₹/kWh)	Notified Tariff	Notified subsidy	Gross energy sold (MU)	Revenue from sale of energy without tariff subsidy (₹ Crore)	Average Billing Rate (ABR) (₹/kWh)	Cross subsidy (₹/kWh) (ACoS-ABR)	Tariff subsidy booked (₹ Crore)	Tariff subsidy per Unit	Consumer category wise loss per unit (₹/kWh) (ABR-ACoS)	% Tariff subsidy received through Direct Benefit Transfer
1	2	3	4	5	6	7=6/5*10	8=2-7	9	10	11=8-10	12
Total											

Note:

The above figures are to be determined after considering certain expenditure/gains/losses in terms of the applicable Tariff Regulations and accordingly can be ascertained after the Final Annual Performance Review (APR) order for the FY 2024-25 is issued.

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5. OTHER INCOME:

₹ In Crore

Particulars	For the year ended 31st March, 2025
Interest Income	
(i) Bank deposits	36.05
(ii) Others	-
Dividend income	17.84
Rental income	-
Late payment surcharge	31.70
Other non-operating income [Refer Note - 1]	95.23
Total	180.82

Notes:

- Mainly includes liabilities written back, Gain on sale / fair valuation of investments, Income from financial assets at amortised cost, etc. - refer Note 33 of the standalone financial statements.
- The above Other Income includes certain Notional Income arising out of Ind-As adjustment and Income generated out of Retained Earnings/Share Issue Proceeds.

6. CONSUMER CATEGORY WISE TARIFF SUBSIDY RECEIVABLES:

₹ In Crore

Particulars Consumer category	As on 31st March, 2025				
	Opening balance	Tariff subsidy billed during the year	Tariff subsidy received during the year		Closing balance
			For current year	For previous years	
1	2	3	4	5	6
Domestic	1.31	13.72	11.32	1.31	2.40
Commercial	-	-	-	-	-
Agricultural	-	-	-	-	-
Industrial	-	-	-	-	-
Others (may specify category)	-	-	-	-	-
Total	1.31	13.72	11.32	1.31	2.40

Note: The above Subsidy is in respect of Tariff compensation in respect of certain lifeline domestic consumers defined by the Government of West Bengal. The above subsidy received includes ₹ 1.31 Crore received during the year in respect of previous year. No Subsidy is received by the Company towards mitigation of any operational shortfall.

7. GROSS TRADE RECEIVABLES:

₹ In Crore

Particulars	As on 31st March, 2025		
	Current	Non- current	Total
1	2	3	4
For sale of power to own consumers (LT, HT and EHT)	1,055.48	-	1,055.48
For sale to distribution franchisee	-	-	-
For sale of power to others (such as inter-State sale/energy traded/UI/DSM/inter DISCOM sale, etc.)	79.71	-	79.71
Electricity duty/ other taxes	71.68	-	71.68
Late payment surcharge	150.21	-	150.21
Total	1,357.08	-	1,357.08



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8. GROSS TRADE RECEIVABLES– CONSUMER CATEGORY WISE FOR SALE OF ENERGY:

₹ In Crore

Particulars	As on 31st March, 2025			
	Opening balance	Revenue billed	Revenue received	Closing balance
1	2	3	4	5
Domestic	422.39	4,595.41	4,468.73	549.07
Commercial	197.00	2,239.96	2,196.46	240.50
Agricultural	-	-	-	-
Industrial	186.13	1,953.81	1,931.16	208.78
Others:				
Public street lighting	42.02	165.07	172.82	34.27
Public water works	180.33	477.53	506.03	151.83
Railways	-	-	-	-
Bulk supply	-	-	-	-
Distribution franchisee	-	-	-	-
Inter-State/ trading/UI/DSM	108.54	199.50	228.33	79.71
Miscellaneous	63.29	436.45	406.82	92.92
(i) Total	1,199.70	10,067.73	9,910.35	1,357.08
Out of (i) above, related to Government consumers				
State Government departments	5.59	35.40	32.75	8.24
Central Government departments	0.89	5.85	5.96	0.78
Total Trade Receivables related to Government consumers	6.48	41.25	38.71	9.02

Notes :

- 1) The Trade Receivable disclosed in Table No. 7 & 8 above represents receivable in respect of Sale of Energy only.
- 2) Revenue received includes adjustments arising out of consumer advances (including sums received in prior years).
- 3) Revenue billed includes Meter Rent, Delayed Payment Surcharge and Electricity Duty billed to consumers.

9. DETAILS OF BORROWINGS:

₹ In Crore

Particulars	As at 31st March, 2025				
	Purpose	Opening balance	Additions	Due for Payment and Actual Repayment	Closing balance
1		2	3	4	5=2+3-4
Borrowings(bifurcate between secured and un-secured)					
(a) Long term loans – banks/ NBFC/others					
(i) NaBFID - Secured	Capital Expenditure	560.99	438.22	69.08	930.13
(ii) Union Bank - Secured	Capital Expenditure	319.73	-	197.10	122.63
(iii) State Bank of India - Secured	Capital Expenditure	741.40	-	116.14	625.26
(iv) Bank of Baroda - Secured	Capital Expenditure	342.79	-	51.51	291.28
(v) Bank of Baroda - Secured	Revenue Account Loan (temporary accommodation)	1,276.93	-	490.71	786.22
(vi) Kotak Mahindra Bank - Secured	Revenue Account Loan (temporary accommodation)	52.50	-	12.50	40.00

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₹ In Crore

Particulars	As at 31st March, 2025				
	Purpose	Opening balance	Additions	Due for Payment and Actual Repayment	Closing balance
(vii) Union Bank - Secured	Revenue Account Loan (temporary accommodation)	624.57	650.00	205.64	1,068.93
(viii) ICICI Bank - Secured	Revenue Account Loan (temporary accommodation)	913.35	125.00	180.96	857.39
(ix) State Bank of India - Secured	Revenue Account Loan (temporary accommodation)	1,158.60	-	28.36	1,130.24
(x) Punjab & Sind Bank - Secured	Revenue Account Loan (temporary accommodation)	458.33	-	104.17	354.16
(xi) Canara Bank - Secured	Revenue Account Loan (temporary accommodation)	485.00	500.00	80.00	905.00
(xii) RBL Bank - Secured	Revenue Account Loan (temporary accommodation)	200.00	200.00	-	400.00
(xiii) Aditya Birla Capital - Secured	Revenue Account Loan (temporary accommodation)	-	500.00	22.50	477.50
(xiv) Karnataka Bank - Secured	Revenue Account Loan (temporary accommodation)	-	200.00	10.00	190.00
(xv) Bajaj Finance - Secured	Revenue Account Loan (temporary accommodation)	-	200.00	-	200.00
		7,134.19	2,813.22	1,568.67	8,378.74
(b) Long term loans – Government					
(c) Short term loans - banks/ NBFC/others					
(i) Nippon Mutual Fund (Commercial Paper)	Revenue Account Loan (temporary accommodation)	-	500.00	500.00	-
(ii) SBI Mutual Fund (Commercial Paper)	Revenue Account Loan (temporary accommodation)	-	500.00	500.00	-
(iii) Kotak Mutual Fund (Commercial Paper)	Revenue Account Loan (temporary accommodation)	-	150.00	150.00	-
(iv) ICICI Mutual Fund (Commercial Paper)	Revenue Account Loan (temporary accommodation)	-	200.00	-	200.00
(v) Kotak Mahindra Bank (Commercial Paper)	Revenue Account Loan (temporary accommodation)	-	450.00	300.00	150.00
(vi) State Bank of India (Commercial Paper)	Revenue Account Loan (temporary accommodation)	-	900.00	600.00	300.00
(vii) HDFC Bank (Working Capital Demand Loan)	Revenue Account Loan (temporary accommodation)	470.00	1,430.00	1,900.00	-



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₹ In Crore

Particulars	As at 31st March, 2025				
	Purpose	Opening balance	Additions	Due for Payment and Actual Repayment	Closing balance
(viii) State Bank of India (Working Capital Demand Loan)	Revenue Account Loan (temporary accommodation)	125.00	500.00	500.00	125.00
(ix) IDBI Bank (Working Capital Demand Loan)	Revenue Account Loan (temporary accommodation)	25.00	740.00	665.00	100.00
(x) Axis Bank (Working Capital Demand Loan) - Unsecured	Revenue Account Loan (temporary accommodation)	-	200.00	-	200.00
(xi) DBS Bank (Working Capital Demand Loan)	Revenue Account Loan (temporary accommodation)	-	0.06	0.06	-
(xii) Federal Bank (Working Capital Demand Loan)	Revenue Account Loan (temporary accommodation)	-	800.00	600.00	200.00
(xiii) ICICI Bank (Working Capital Demand Loan)	Revenue Account Loan (temporary accommodation)	-	400.30	300.30	100.00
(xiv) Punjab National Bank (Working Capital Demand Loan)	Revenue Account Loan (temporary accommodation)	-	625.00	450.00	175.00
(xv) RBL Bank (Working Capital Demand Loan)	Revenue Account Loan (temporary accommodation)	-	300.00	300.00	-
(xvi) UCO Bank (Working Capital Demand Loan)	Revenue Account Loan (temporary accommodation)	-	25.00	-	25.00
(xvii) Union Bank (Working Capital Demand Loan)	Revenue Account Loan (temporary accommodation)	-	190.00	120.00	70.00
(xviii) Bank of Baroda (Cash Credit)	Revenue Account Loan (temporary accommodation)	-	105.44	-	105.44
(xix) Central Bank (Cash Credit)	Revenue Account Loan (temporary accommodation)	-	19.80	-	19.80
(xx) Standard Chartered Bank (Cash Credit)	Revenue Account Loan (temporary accommodation)	50.22	55.48	53.78	51.92
		670.22	8,091.08	6,939.14	1,822.16
(d) Bonds					
(i) Axis Bank NCD - Secured	Capital Expenditure	100.00	-	-	100.00
(ii) DBS Bank NCD - Secured	Revenue Account Loan (temporary accommodation)	100.00	-	100.00	-
(iii) Kotak NCD - Secured	Revenue Account Loan (temporary accommodation)	100.00	-	100.00	-
(iv) Axis Bank NCD - Secured	Revenue Account Loan (temporary accommodation)	1,400.00	-	100.00	1,300.00
		1,700.00	-	300.00	1,400.00
		9,504.41	10,904.30	8,807.81	11,600.90

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Notes :

- There has been no default for any repayment falling due during the year and the same has been shown in column 4.
- The figures in column 2 with respect to borrowings for the purpose of Capital Expenditure as above, are as per the APR petition for FY 2023-24 filed by the Company with West Bengal Electricity Regulatory Commission (WBERC) and the borrowings classified as Revenue Account Loan (temporary accommodation) represent the balance.

10. TRADE PAYABLES AGE-WISE:

₹ In Crore

Particulars	As on 31st March, 2025		
	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	-	-	-
Independent Power Producers (IPP)- within the State	1,414.89	-	1,414.89
Independent Power Producers (IPP) inter-State generating station	-	-	-
Central Public Sector Enterprises (CPSE)- within the State	-	-	-
CPSE inter-State generating station	-	-	-
Bilateral	5.13	-	5.13
Exchange	3.85	-	3.85
Transmission charges			
State's own transmission company	3.25	-	3.25
State independent transmission projects	-	-	-
Inter-State independent transmission projects	-	-	-
CPSE transmission company	26.57	-	26.57
Others	0.07	-	0.07
Total	1,453.76	-	1,453.76

11. DETAILS OF TRADE PAYABLES:

₹ In Crore

Particulars	As at 31st March, 2025			
	Opening balance	Addition during the year	Paid during the year	Closing balance
1	2	3	4	5
Power purchase				
State's own generation	-	-	-	-
State IPP	762.22	2,059.73	1,407.06	1,414.89
IPP ISGS	-	-	-	-
CPSE State	-	-	-	-
CPSE ISGS	-	-	-	-
Bilateral	4.45	570.26	569.58	5.13
Exchange	-0.22	1,243.14	1,239.07	3.85
Transmission charges				
State's own transmission company	2.68	130.34	129.77	3.25
State independent transmission projects	-	-	-	-
Inter-State independent transmission projects	-	-	-	-
CPSE transmission company	30.09	216.36	219.88	26.57
Others	0.07	4.23	4.23	0.07
Total	799.29	4,224.06	3,569.59	1,453.76

Notes :

- The Trade Payable disclosed in Table No. 10 & 11 above represents dues in respect of Power Purchase and related transmission charges only.



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ADDITIONAL DISCLOSURE STATEMENT 2: POWER PURCHASE DETAILS:

For the year ended 31st March, 2025

OWN GENERATION OF SE (IF APPLICABLE):

		Thermal	Hydro	Renewable energy	Nuclear	Others	Total
A	Gross generation	MU	5,929	-	-	-	5,929
B	Auxiliary consumption	MU	469	-	-	-	469
C = A - B	Net generation	MU	5,460	-	-	-	5,460
D	Total generation cost *	₹ In Crore	1,814.20	-	-	-	1,814.20

*includes only fuel cost

LONG TERM POWER PURCHASE:

		Thermal	Hydro	Renewable energy	Nuclear	Others	Total
E	Quantum	MU	4,441	6	-	-	4,447
F1	Fixed charges	₹ In Crore	682.21	0.00	-	-	682.21
F2	Energy charges	₹ In Crore	1,285.93	3.35	-	-	1,289.28
F=F1+F2	Total power purchase cost	₹ In Crore	1,968.14	3.35	-	-	1,971.49
G	Late Payment Surcharge (LPS)	₹ In Crore	0.00	-	-	-	0.00
H = F+G	Long term power purchase cost including LPS	₹ In Crore	1,968.14	3.35	-	-	1,971.49

MEDIUM TERM POWER PURCHASE:

		Thermal	Hydro	Renewable energy	Nuclear	Others	Total
I	Quantum	MU	-	-	-	-	-
J1	Fixed Charges	₹ In Crore	-	-	-	-	-
J2	Energy Charges	₹ In Crore	-	-	-	-	-
J = J1+J2	Total power purchase cost	₹ In Crore	-	-	-	-	-
K	Late Payment Surcharge (LPS)	₹ In Crore	-	-	-	-	-
L = J+K	Medium term power purchase cost including LPS	₹ In Crore	-	-	-	-	-

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SHORT TERM POWER PURCHASE:

			Thermal	Hydro	Renewable energy	Nuclear	Others	Total
M	Quantum - bilateral	MU	571	1	154	-	183	909
N	Power purchase cost – bilateral	₹ In Crore	392.13	1.13	72.84	-	103.64	569.74
O	Quantum - exchange	MU	2,092	-	68	-	-	2160
P	Power purchase cost – exchange	₹ In Crore	1,201.85	-	35.90	-	-	1,237.75
Q=N+P	Total power purchase cost	₹ In Crore	1,593.98	1.13	108.74	-	103.64	1,807.49
R=C+E+I+M+O	Gross input energy	MU	12,976					
S	Energy sold outside SE's periphery [Refer Note - 1]	MU	466					
T	Inter-State transmission losses (CTU Loss)	MU	93					
U	Intra State transmission losses (STU Loss)	MU	120					
V= R-S-T-U	Energy available at SE's periphery	MU	12,297					
W	Energy sold within SE's periphery [Refer Note - 2]	MU	11,498					
X=V-W	Distribution loss	MU	799					
B.E = W/V*100	Billing efficiency	%	93.50					
Y= D+H+L+Q	Total power purchase cost	₹ In Crore	5,593.18					
Z	Central Transmission Utility (CTU)&Regional Load Despatch Centre (RLDC) charges & PX Fees, GNA and ERLDC Fees	₹ In Crore	222.46					
ZA	State Transmission Utility(STU)&State Load Despatch Centre (SLDC) charges & Wheeling charges	₹ In Crore	210.45					
ZB	Arrear Cost	₹ In Crore	12.17					
ZC= Y+Z+ZA+ZB	Total cost of power purchase & transmission	₹ In Crore	6,038.26					
ZD= ZC*10/R	Average power purchase cost for SE	₹/kWh	4.65					
ZE= ZC*10/V	Average power purchase cost for SE (after transmission loss)	₹/kWh	4.91					

Notes :

- 1) Energy sold outside SE's periphery has been determined after considering the permissible 2% transmission loss in terms of past APR Orders pronounced by WBERC.



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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
1	2	3	4	5
(i)	Gross input energy	MU	CESC's own generation - auxiliary consumption + energy purchased (Gross) - [A]	12,976
(ii)	Total expenses	₹ In Crore	Total expenses as per statement of profit and loss(including extraordinary expenses & provisions) [Refer Note - 1]	10,959.86
(iii)	Total revenue	₹ In Crore	Total revenue as per statement of profit and loss	9,764.86
(iv)	Average Cost of Supply (ACS)	₹/kwh	(ii)*10/A	8.45
(v)	Average Realizable Revenue (ARR)	₹/kwh	(iii)*10/A	7.53
(vi)	ACS - ARR gap	₹/kwh	(iv)-(v)	0.92
(vii)	Adjusted total revenue	₹ In Crore	[Refer Note -2]	9,599.89
(viii)	Adjusted Average Realizable Revenue (ARR)	₹/kwh	(vii)*10/A	7.40
(ix)	Adjusted ACS - ARR Gap	₹/kwh	(iv)-(viii)	1.05

Notes :

- 1) Total expenses shown above includes expenses, current tax and profit after tax as per statement of Profit and Loss for the year ended 31st March, 2025.
- 2) Computation of adjusted total revenue :

₹ In Crore	
Particulars	For the year ended 31st March, 2025
1	2
Total revenue as per statement of profit and loss	9,764.86
Adjustments of items included in total revenue above	
Less: tariff subsidy billed and not received	2.40
Less: increase in gross trade receivables	162.57
Add: decrease in gross trade receivables	-
Less: other Government subsidy/ grant of revenue nature (if included in total revenue but not received)	-
Less: Government grants of capital nature (if included in total revenue)	-
Adjusted total revenue	9,599.89

- 3) Gross trade receivables shown in the above statement is as per Standalone Balance Sheet.

The total revenue of ₹ 9,764.86 crore and the total expenses of ₹ 10,959.86 crore has been derived from the standalone financial statements including the profit for the year. However, the total income / allowable expenses are to be determined after considering certain adjustments in the total revenue and adjustments for certain expenditure/gains/losses in the total expense, in terms of the applicable Tariff Regulations and to be determined after the final APR order for the financial year 2024-25 is issued.

SCHEDULE: ADDITIONAL DISCLOSURE STATEMENTS (ADS) (CONTD.)

ADDITIONAL DISCLOSURE STATEMENT 4: STATEMENT OF (AGGREGATE TECHNICAL & COMMERCIAL (AT AND C) LOSS:

S.No.	Parameter	Units	Description	For the year ended 31st March, 2025
1	2	3	4	5
A	Gross input energy	MU	CESC's own generation - auxiliary consumption + energy purchased (gross)	12,976
B1	Inter-State sale/ energy traded/UI	MU	[Refer Note - 1]	466
B2	Transmission losses	MU		213
C	Net input energy	MU	C = A-B1-B2	12,297
D	Energy sold	MU	Energy sold to all categories of consumers excluding units of energy traded/ inter-State sales/UI	11,498
E	Revenue from sale of energy on tariff subsidy received basis	₹ In 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	9,168.00
F	Opening trade receivable	₹ In Crore	Gross opening trade receivable as per trade receivable schedule. [Refer Note 2]	362.59
G	Closing trade receivables	₹ In Crore	(i) Gross closing trade receivables as per trade receivable note [Refer Note 2]	365.59
			(ii) Any amount written off during the year directly from (i)	34.51
H	Adjusted closing trade receivable for sale of energy	₹ In Crore	G(i)+G(ii)	400.10
I	Collection efficiency	%	(E+F-H)*100/E	99.6%
J	Billing efficiency	%	Value to be taken from Additional Disclosure Statement 2	93.5%
K	Units realized	MU	D*I	11,451
L	Units un-realized	MU	C-K	846
M	AT&C losses	%	L*100/C	6.9%

Notes :

- Inter-State sale/ energy traded/UI (B1 above) is determined after considering the permissible 2% transmission loss in terms of past APR Orders pronounced by WBERC.
- Gross opening and closing trade receivable shown above excludes amount not due for payment as on the balance sheet date.



SCHEDULE: ADDITIONAL DISCLOSURE STATEMENTS (ADS) (CONTD.)

ADDITIONAL DISCLOSURE STATEMENT 5: PERFORMANCE SUMMARY OF SPECIFIED ENTITY:

Item	Unit	Particulars	For the year ended 31st March, 2025
1	2	3	4
Payables	No. of Days	To generating companies	251
		To transmission companies	31
		To others	2
Loss taken over by State Government	₹ In Crore	Operational gap funding during the year	Nil
		Loss taken over for previous year	Nil
Contingent liabilities - guarantees	₹ In Crore	Outstanding total amount against which guarantees have been issued	Nil
State Govt./ State PSUs guarantees on behalf of specified entity	₹ In Crore	Outstanding total amount against which guarantees have been taken	Nil
Prepaid metering of Government offices	Nos.		0
Total Govt. offices	Nos.		3,730
% of Govt. offices on prepaid	%		0%
Communicable feeder metering	%	% of feeders with communicable meters to total feeders	99.95%
Communicable Distribution Transformer (DT) Metering	%	% of DTs with communicable meters to total DTs	100%
Accounts	Date of signing	Preparation of quarterly unaudited financial results for Q1	09.08.2024
		Preparation of quarterly unaudited financial results for Q2	12.11.2024
		Preparation of quarterly unaudited financial results for Q3	10.01.2025
		Preparation of quarterly audited financial results for Q4	15.05.2025
		Preparation of audited annual accounts for last financial year	15.05.2025
Energy accounts	Date of signing	Preparation of quarterly energy accounts for Q1	18.09.2024
		Preparation of quarterly energy accounts for Q2	21.11.2024
		Preparation of quarterly energy accounts for Q3	03.03.2025
		Preparation of quarterly energy accounts for Q4	Not due
		Preparation of annual energy accounts for last financial year	Not due for FY 2024-25 FY 2023-24 submitted on 28.10.24
Details of tariff orders			
Date of filing of tariff petition	Date	[Refer Note 1 below]	30.01.2023 and 13.06.2023
Date of issuance of tariff order	Date		03.09.2024

- 1) The tariff petition for FY 2024-25 was filed with WBERC on 30th January, 2023. Further, a supplementary petition to the aforesaid tariff petition was filed with WBERC on 13th June, 2023.

SCHEDULE: ADDITIONAL DISCLOSURE STATEMENTS (ADS) (CONTD.)

Date of filing of true-up Petition	Date		Not yet due for FY 24-25
Date of issuance of true-up order	Date		Not Applicable
	No.	Opening	
	No.	a. Permanent	6,087
	No.	b. Contractual/Casual (Refer note below)	-
	No.	Recruitment during the year	
	No.	a. Permanent	116
	No.	b. Contractual/Casual (Refer note below)	-
Employees	No.	Retirement/ separation during the year	
	No.	a. Permanent	515
	No.	b. Contractual/Casual (Refer note below)	-
	No.	Closing	
	No.	a. Permanent	5,688
	No.	b. Contractual/Casual (Refer note below)	-
RPO	MU	Target	1,955
	MU	Achievement	288

Note: Contractual employees employed through other agencies are not considered above.

Tariff order analysis

₹ In Crore

Annual Revenue Requirement (ARR)	Petition	Approved	Reason for disallowance / Remarks
Tariff Order for 2024-25	11,753.78	7,613.86	The differential amount has been stated to be reviewed in the APR Petition. However, the company has filed necessary appeals in this regard.

True-up order analysis

₹ In Crore

Annual Revenue Requirement (ARR)	Petition	Approved	Reason for disallowance / Remarks
True-up Order for FY 2024-25	-	-	To be filed within 30.11.2025 or such other date as extended by WBERC