

SOUTHERN POWER DISTRIBUTION COMPANY OF TELANGANA LTD.

21 - REVENUE FROM OPERATIONS

Particulars	Q4 of 2025-26	Q3 of 2025-26	Q4 of 2024-25	2024-25
(a) Sale of energy				
LT Supply	2,731.45	2,846.30	2,656.23	12,030.19
HT Supply	5,771.66	5,503.54	5,395.76	21,370.91
Interstate Sales	139.93	178.61	56.16	309.07
Fuel Surcharge Adjustment	0.65	0.43	0.49	1.75
Tariff Subsidy	1,421.62	1,060.67	1,373.09	4,015.21
Additional Power Subsidy				246.93
Revenue grant under UDAY Scheme	-	-	-	2,454.77
Customer Charges	248.54	245.31	234.98	958.13
Theft of Power	106.26	13.98	9.93	39.45
Delayed Payment Surcharge - Income	1,010.16	911.84	826.56	2,875.66
R & C Penalties	-	0.43	-	0.06
(b) Other Operating Revenues				
Amortization of Consumer Contribution, Subsidies & Grants towards Property Plant and Equipment	-	-	-	428.53
Others - Wheeling, Unscheduled Interchange, Capacitor Surcharge etc..	59.07	23.20	8.62	28.53
Less: Electricity Duty	(58.58)	(59.60)	(17.01)	(241.31)
Total	11,430.76	10,724.71	10,544.81	44,517.88

22 - OTHER INCOME

Particulars	Q4 of 2025-26	Q3 of 2025-26	Q4 of 2024-25	2024-25
Interest Income				
Bank	98.80	58.45	1.98	8.77
Staff	0.93	0.41	0.34	1.38
Others : Interest on ED	3.87	2.91	1.29	4.98
Rent from Company's Property Plant and Equipment	0.57	2.11	0.21	0.68
Sale of Scrap	3.56	2.80	2.08	11.76
Penalties from Suppliers	2.75	3.89	3.83	10.61
Other Income	51.40	28.37	273.00	397.40
Total	161.88	98.94	282.73	435.58

23 - POWER PURCHASE COST

Particulars	Q4 of 2025-26	Q3 of 2025-26	Q4 of 2024-25	2024-25
Purchase of Power - Fixed Cost	2,695.80	2,897.37	1,568.86	7,931.25
Purchase of Power - Variable Cost	7,106.42	3,651.04	5,725.16	24,157.36
Transmission Charges	712.41	821.30	901.10	3,905.28
Other Power Purchase Costs	(6.14)	(3.23)	(25.25)	16.54
Total	10,508.49	7,366.48	8,169.87	36,010.43

24 - EMPLOYEE BENEFIT EXPENSE

Particulars	Q4 of 2025-26	Q3 of 2025-26	Q4 of 2024-25	2024-25
Salaries and Incentives	560.43	590.16	571.20	2,238.39
Artisans Remuneration	104.61	103.60	103.44	401.77
Contributions to Employees Provident Fund 1952	34.88	34.59	34.34	132.18
Artisans EPF and ESI Contributions	4.98	4.97	4.98	20.10
Pension Benefits	192.73	572.03	160.22	770.95
Director's Remuneration & Allowances	0.87	0.76	0.07	0.29
Staff welfare expenses	13.02	34.73	24.16	47.75
Less: Employee Cost Capitalized	(53.06)	(32.31)	(40.72)	(116.27)
Total	858.46	1,308.53	857.69	3,495.16



Note: 24 - OTHER INCOME

(Rs. In Crore)

Particulars	Quarter ended 31st March, 2026	Quarter Ended 31.12.2025	Year ended 31st March, 2025
i) Interest Earned:			
- Interest on staff loans and advances	(0.27)	(1.43)	(0.01)
- Income from deposit with banks & others	1.60	1.33	5.98
Sub Total	1.33	(0.10)	5.97
ii) Others:			
- Rebate on power purchase	20.11	4.36	0.15
- Miscellaneous receipts	(5.50)	8.29	26.86
- Deferred revenue income	53.27	45.80	154.56
Sub Total	67.88	58.45	181.57
Total	69.21	58.35	187.54

Note: 25 -POWER PURCHASE COST

(Rs. In Crore)

Particulars	Quarter ended 31st March, 2026	Quarter Ended 31.12.2025	Year ended 31st March, 2025
Fixed component	1,640.78	1,202.19	3,286.84
Variable component	2,816.13	993.04	9,420.54
Transmission & SLDC charges (STU)	141.65	141.66	1,058.16
Transmission charges (CTU)	158.23	202.49	623.43
Total	4,756.79	2,539.38	14,388.97

Note: 26 - EMPLOYEE BENEFIT EXPENSES

(Rs. In Crore)

Particulars	Quarter ended 31st March, 2026	Quarter Ended 31.12.2025	Year ended 31st March, 2025
Salaries, Dearness allowances & Other allowances	412.19	407.58	1,587.30
Salary & allowances - Directors	0.52	1.13	0.26
Remuneration to contract artisan	40.10	39.85	156.20
Medical Expenses	15.29	8.84	15.51
Earned leave encashment	(30.24)	58.87	185.80
Medical allowance - monthly	6.13	6.14	24.57
Other welfare expenses	0.80	0.70	2.14
Terminal benefits PF employer contribution joined before 01.02.1999(Note.26.1.a)	165.01	91.26	364.64
Terminal benefits (Gratuity) - Artisans(Note.26.1.c)	(1.43)	1.56	6.20
Terminal benefits (Gratuity) - employees joined after 01.02.1999 (Note.26.1.b)	5.35	8.93	35.47
Employer contributions to EPF	29.40	28.78	109.31
Leave Travel Assistance	0.01	0.00	0.03
Misc employee cost	(11.25)	3.19	0.00
Employer contribution to EPF contract artisan	1.99	1.98	8.19
Employer contribution to ESI contract artisan	0.01	0.01	0.03
Grand Total	633.88	658.82	2,495.65
Less: Employee cost capitalised	26.87	27.43	60.12
Net Total	607.01	631.39	2,435.53

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.

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.