

**ANDHRA PRADESH CENTRAL POWER DISTRIBUTION CORPORATION LIMITED**PROFIT AND LOSS ACCOUNT STATEMENT FOR THE 3rd QUARTER AND NINE MONTHS ENDING 31-12-2022
(PROVISIONAL)

Particulars	Note No	Nine Months Ended	Nine Months Ended	For the Quarter	For the Quarter
		31.12.2022 (Unaudited)	31.12.2021 (Unaudited)	Ending 31.12.2022 (Unaudited)	Ending 31.12.2021 (Unaudited)
		₹ in crore	₹ in crore		
Revenues:					
I. Revenue from operations	18	6,564.80	5,912.67	2,118.72	1,817.90
II. Revenue Subsidies and Grants (.i.e., Govt reimbursement for agricultural sales/consumption)	19	1,614.11	1,484.96	538.03	494.99
III. Other Income	20	455.78	332.25	181.32	80.42
Total Revenue (I + II + III) - (A)		8,634.69	7,729.87	2,838.07	2,393.31
Expenses:					
IV. Cost of Power Purchase	21	7,039.99	5,466.41	2,289.80	1,666.79
V. Employee benefit expenses	22	1,044.15	1,110.72	405.02	362.64
VI. Financial costs	23	601.99	633.92	211.06	204.39
VII. Depreciation and amortization expenses	24	374.93	342.67	131.95	114.28
VIII. Other expenses	25	175.95	171.75	72.24	43.04
Total Expenses (IV+V+VI+VII+VIII)-(B)		9,237.02	7,725.47	3,110.06	2,391.13
IX. Profit before exceptional and extraordinary items and tax (A - B)		(602.32)	4.39	(271.99)	2.18
X. Exceptional Items		-	-	-	-
XI. Profit before extraordinary items and tax (IX - X)		(602.32)	4.39	(271.99)	2.18
XII. Extraordinary Items		-	-	-	-
XIII. Profit before tax (XI - XII)		(602.32)	4.39	(271.99)	2.18
XIV. Income Tax - Current Tax		-	-	-	-
XV. Profit(Loss) from the period from continuing operations(XIII-XIV)		(602.32)	4.39	(271.99)	2.18
XVI Less: Transfer to Contingency Reserve		-	-	-	-
XVII. Profit/(Loss) for the period (XV-XVI)		(602.32)	4.39	(271.99)	2.18
XVIII. Earning per equity share: (in Rs.)					
(1) Basic (in Rs.)		(60,226.93)	439.31	(27,196.76)	218.14
(2) Diluted (in Rs.)		(60,226.93)	439.31	(27,196.76)	218.14
Other Notes	26				
Statement of Accounting Policies	27				


Chairman and Managing Director
APCPDCL :: Vijayawada



ANDHRA PRADESH CENTRAL POWER DISTRIBUTION CORPORATION LIMITED

BALANCE SHEET AS AT 31-12-2022 (UNAUDITED)

Particulars	Note No	As at 31.12.2022	As at 31.03.2022
		(Unaudited)	(Audited)
		₹ in crore	₹ in crore
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	0.10	0.10
(b) Reserves and Surplus	2	(6,567.31)	(6,190.75)
(2) Non-Current Liabilities			
(a) Long-term borrowings	3	9,060.48	7,799.12
(b) Other Long term liabilities	4	1,490.15	1,354.22
(c) Long term provisions	5	1,275.53	1,452.63
(3) Current Liabilities			
(a) Short-term borrowings	6	1,876.93	983.87
(b) Trade payables	7	7,683.80	7,101.24
(c) Other current liabilities(including current maturities of Long term debt)	8	2,268.17	2,267.85
(d) Short-term provisions	9	39.25	114.40
Total		17,127.10	14,882.68
II. Assets			
(1) Non-current assets			
(a) Fixed assets(Net)	10	6,315.02	5,481.56
(b) Non-current investments	11	102.38	102.38
(c) Long term loans and advances	12	3.39	4.42
(d) Goodwill on demerger		16.19	16.19
(2) Current assets			
(a) Inventories	13	387.79	251.51
(b) Trade receivables	14	2,296.99	1,834.72
(c) Cash and cash equivalents	15	98.52	67.44
(d) Short-term loans and advances	16	2,917.55	2,920.43
(e) Other current assets	17	4,989.26	4,204.02
Total		17,127.10	14,882.68

Chairman and Managing Director

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Quarterly Accounts format for APCPDCL for the FY 2022-23

Quarterly Accounts format for APCPDCL for the FY 2022-23							
Profit & Loss							
Table 1: Revenue Details	Quarter 1		Quarter 2		Quarter 3		Cumulative
	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23
Revenue from Operations (A = A1+A2+A3+A4+A5+A6)	2360.69	1990.09	2171.12	2104.71	2,118.72	1898.29	6,650.53
A1: Revenue from Sale of Power	2096.62	1768.84	1,901.71	1,885.19	1,855.61	1,630.37	5,853.93
A2: Fixed Charges/Recovery from theft etc.	247.61	212.91	247.66	211.23	250.78	256.89	746.05
A3: Revenue from Distribution Franchisee	0.00	0.00	0.00	-	-	-	-
A4: Revenue from Inter-state sale and Trading	0.00	0.00	0.00	-	-	-	-
A5: Revenue from Open Access and Wheeling	3.47	5.39	3.62	6.59	9.13	11.02	16.22
A6: Any other Operating Revenue	12.99	2.95	18.13	1.70	3.21	0.01	34.33
Revenue - Subsidies and Grants (B = B1+B2+B3)	666.01	494.97	410.07	495	538.03	494.97	1,614.11
B1: Tariff Subsidy Booked	666.01	494.97	410.07	495	538.03	494.97	1,614.11
B2: Revenue Grant under UDAY	0.00	0.00	0.00	-	-	-	-
B3: Other Subsidies and Grants	0.00	0.00	0.00	-	-	-	-
Other Income (C = C1+C2+C3)	68.37	130.63	120.36	121.20	181.32	0.05	370.05
C1: Income booked against deferred revenue*	0.00	0.00	0.00	-	-	-	-
C2: Misc Non-tariff income from consumers (including DPS)	67.83	130.13	120.34	120	181.20	0.01	369.37
C3: Other Non-operating income	0.54	0.50	0.03	1	0.12	0.04	0.68
Total Revenue on subsidy booked basis (D = A + B + C)	3095.07	2615.68	2701.55	2720.88	2,838.07	2393.31	8,634.69
Tariff Subsidy Received (E)	815.46	412.82	88.72	464	70.34	751.85	974.52
Total Revenue on subsidy received basis (F = D - B1 + E)	3244.52	2533.54	2380.20	2689.84	2,370.37	2650.19	7,995.10
Whether State Government has made advance payment of subsidy for the quarter(Yes)							

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

Table 2: Expenditure Details							
	Quarter 1		Quarter 2		Quarter 3		Cumulative
	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23
Cost of Power (G = G1 + G2+G3)	2746.66	1893.90	2003.53	1905.73	2,289.80	1666.79	7,039.99
G1: Generation Cost (Only for GEDCOS)	0.00	-	-	-	-	-	-
G2: Purchase of Power	2600.28	1754.79	1,801.53	1,726	2,012.67	1,505.53	6,414.48
G3: Transmission Charges	146.38	139.11	202.00	180	277.13	161.26	625.52
O&M Expenses (H = H1 + H2 + H3 + H4 + H5 + H6 + H7)	645.16	721.67	731.59	813.07	820.26	724.34	2,197.02
H1: Repairs & Maintenance	34.81	30.72	31.13	26	52.68	30.93	118.63
H2: Employee Cost	278.24	362.73	360.90	385	405.01	362.64	1,044.15
H3: Admn & General Expenses	13.20	8.53	18.59	57	15.47	7.66	47.26
H4: Depreciation	118.01	113.20	124.98	115	131.95	114.28	374.93
H5: Total Interest Cost	199.21	203.89	191.72	226	211.06	204.39	601.99
H6: Other expenses	1.70	2.59	4.28	3	4.08	4.45	10.06
H7: Exceptional Items	0.00	0.00	0.00	-	-	-	-
Total Expenses (I = G + H)	3391.83	2615.56	2735.12	2718.80	3,110.06	2391.13	9,237.01
Profit before tax (J = D - I)	-296.76	0.12	-33.57	2.09	-271.99	2.18	-602.32
K1: Income Tax	0.00	-	0.00	-	-	-	-
K2: Deferred Tax	0.00	-	0.00	-	-	-	-
Profit after tax (L = J - K1 - K2)	-296.76	0.12	-33.57	2.09	-271.99	2.18	-602.32

Table 3: Total Assets						
	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22
	As on 30th June	As on 30th June	As on 30th Sep	As on 30th Sep	As on 31st Dec	As on 31st Dec
M1: Net Tangible Assets & CWIP	5779.92	4961.15	6,026.58	5,071	6,315.02	5,222.17
M2: Other Non-Current Assets	120.83	125.59	122.44	124	121.97	121.76
M3: Net Trade Receivables	2064.34	1924.90	2153.95	2202.69	2,325.87	2122.32
M3a: Gross Trade Receivable Govt. Dept. (state+central)	1364.27	1228.51	1,399.93	1,365	1,529.77	1,236.41
M3b: Gross Trade Receivable Other-than Govt. Dept.	700.08	696.39	754.02	838	796.10	885.91
M3c: Provision for bad debts	0.00	0.00	0.00	0	-	-
M4: Subsidy Receivable	2828.86	2887.28	3,195.33	3,082	3,707.37	2,553.62
M5: Other Current Assets	4678.70	4594.38	4,772.52	4,666	4,656.87	5,109.76
Total Assets (M = M1 + M2 + M3 + M4 + M5)	15472.65	14493.30	16270.82	15145.50	17,127.10	15129.63

Table 4: Total Equity and Liabilities						
N1: Share Capital & General Reserves	0.10	0.10	0.10	0	0.10	0.10
N2: Accumulated Surplus/ (Deficit) as per Balance Sheet	-6430.73	-5521.77	-6133.52	-5,470	-6,567.31	-5,458.85
N3: Government Grants for Capital Assets		0.00		0		-
N4: Non-current liabilities	2907.20	2638.56	2,968.82	2,784	2,765.68	2,950.37
N5: Capex Borrowings	2817.24	2129.67	2713.44	2364.80	2,779.52	2480.48
N5a: Long Term Loans - State Govt		0.00		0		-
N5b: Long Term Loans - Banks & FIs	2817.24	2129.67	2,713.44	2,365	2,779.52	2,480.48
N5c: Short Term/ Medium Term - State Govt		0.00		0		-
N5d: Short Term/ Medium Term - Banks & FIs		0.00		0		-
N6: Non-Capex Borrowings	6750.18	5416.58	6997.97	6183.14	7,935.38	6298.68
N6a: Short Term Borrowings/ from Banks/ FIs	6578.68	5219.71	6,840.87	5,986	7,723.11	6,104.22
N6b: Cash Credit/ OD from Banks/ FIs	171.50	196.87	157.10	197	212.27	194.46
N8: Payables for Purchase of Power	7269.93	7854.73	7,252.27	7,097	7,683.80	6,692.68
N9: Other Current Liabilities	2158.73	1975.43	2,471.74	2,185	2,529.92	2,166.17
Total Equity and Liabilities (N = N1 + N2 + N3 + N4 + N5 + N6 + N7 + N8 + N9)	15472.65	14493.30	16270.82	15145.51	17,127.10	15129.63
Balance Sheet Check	0.00	0.00	-	0.00	-	-0.00

Table 5: Technical Details							
	Quarter 1		Quarter 2		Quarter 3		Cumulative 2022-23
	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22	
O1: Total Installed Capacity (MW) (Quarter Ended) (Only for GEDCOs)	1215.45	1215.45	1215.45	1215.45	1,215.45	5207.60	
O1a: Hydel	419.56	419.56	419.56	420	419.56	1,797.60	
O1b: Thermal	795.89	795.89	795.89	796	795.89	3,410.00	
O1c: Gas						-	
O1d: Others						-	
O2: Total Generation (MU) (Quarter Ended) (Only for GEDCOs)	1336.06	927.15	1333.16	1136.06	1,125.82	1150.53	3,795.04
O2a: Hydel	105.07	100.85	418.64	276	325.31	318.71	849.02
O2b: Thermal	1230.99	826.30	914.52	860	800.51	831.82	2,946.02
O2c: Gas						-	
O2d: Others						-	
O3: Total Auxiliary Consumption (MU) (Quarter Ended)	39.60	27.01	37.91	35	35.27	30.41	112.78
O4: Gross Power Purchase (MU) (Quarter Ended)	3175.70	3192.15	2,788.81	2,830	2,478.42	2,605.84	8,442.93
Gross Input Energy [MU] (O5 = O2 - O3 + O4)	4472.16	4092.29	4,084.06	3,932	3,568.97	3,725.96	12,125.19
O6: Transmission Losses (MU) (Interstate & Intrastate)	123.12	76.21	151.10	157.38	51.47	99.41	325.69
O7: Gross Energy sold (MU)	4015.03	3699.26	3,633.57	3,486	3,244.80	3,311.35	10,893.40
O7a: Energy Sold to own consumers	3874.72	3699.05	3,404.45	3,482	3,210.87	3,303.82	10,490.04
O7b: Bulk Sale to Distribution Franchisee	0.00	0.00	-	-	-	-	-
O7c: Interstate Sale/ Energy Traded/Net UI Export	140.31	0.21	229.12	3	33.93	7.54	403.36
Net Input Energy (MU) (O8 = O5 - O6 - O7c)	4208.73	4015.87	3,703.84	3,771	3,483.57	3,619.02	11,396.14
Net Energy Sold (MU) (O9 = O7 - O7c)	3874.72	3699.05	3,404.45	3,482	3,210.87	3,303.82	10,490.04
Revenue Billed including subsidy booked (O10 = A1 + A2 + A3 + B1)	3010.24	2476.72	2,559.43	2,591	2,644.42	2,382.23	8,214.09
O11: Opening Gross Trade Receivables (including any adjustments) (Rs crore)	1834.72	1715.00	2,064.34	1,925	2,153.95	2,202.69	6,053.01
O12: Adjusted Gross Closing Trade Receivables (Rs crore)	2064.34	1925.00	2,153.95	2,203	2,296.99	2,292.63	6,515.28
Revenue Collected including subsidy received (O13 = A1 + A2 + A3 + E + O11 - O12)	2930.07	2184.57	2,148.47	2,283	2,033.68	2,549.17	7,112.23
Billing Efficiency (%) (O14 = O9/O8*100)	92.06	92.11	91.92	92.35	92.17	91.29	92.05
Collection Efficiency (%) (O15 = O13/O10*100)	97.34	88.20	83.94	88.08	76.90	107.01	86.59
Energy Realised (MU) (O15a = O15*O9)	3771.53	3262.72	2,857.81	3,067	2,469.31	3,535.35	9082.87
AT&C Loss (%) (O16 = 100 - O14*O15/100)	10.39	18.75	22.84	18.66	29.12	2.31	20.30

Table 6: Key Parameters							
	Quarter 1		Quarter 2		Quarter 3		Cumulative 2022-23
	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22	
ACS (Rs./kWh) (P1 = I*10/O5)	7.58	6.39	6.70	6.92	8.71	6.42	7.62
ARR on Subsidy Booked Basis (Rs./kWh) (P2 = D*10/O5)	6.92	6.39	6.61	6.92	7.95	6.42	7.12
Gap on Subsidy Booked Basis (Rs./kWh) (P3 = P1 - P2)	0.66	0.00	0.08	-0.01	0.76	-0.01	0.50
ARR on Subsidy Received Basis (Rs./kWh) (P4 = F*10/O5)	7.25	6.19	5.83	6.84	6.64	7.11	6.59
Gap on Subsidy Received Basis (Rs./kWh) (P5 = P1 - P4)	0.33	0.20	0.87	0.07	2.07	-0.70	1.02
ARR on Subsidy Received excluding Regulatory Income and UDAY Grant (Rs/kWh) (Rs./kWh) (P6 = (F-B-C1)*10/O5)	7.25	6.19	5.83	6.84	6.64	7.11	6.59
Gap on Subsidy Received excluding Regulatory Income and UDAY Grant (Rs./kWh) (P7 = P1 - P6)	0.33	0.20	0.87	0.07	2.07	-0.70	1.02
Receivables (Days) (P8 = 365*M5/A)	79.58	88.02	86.98	98	96.17	97.39	
Payables (Days) (P9 = 365*N10/G)	240.86	377.41	279.39	342	300.15	336.69	
Total Borrowings (P10 = N6 + N8 + N9)	16178.85	15246.74	16721.98	15465.92	18,149.10	15,157.53	0.00

Table 7: Consumer Categorywise Details of Sale (MU)	Quarter 1		Quarter 2		Quarter 3		Cumulative (6M/9M/12M) 2022-23
	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22	
Q1: Domestic	1,630.004	1,601.67	1,406.259	1,438.44	1,155.92	1,168.42	4,192.18
Q2: Commercial	426.945	298.95	392.270	332.48	361.05	327.60	1,180.27
Q3: Agricultural	776.162	736.29	629.660	642.08	693.94	723.37	2,099.76
Q4: Industrial	811.099	882.68	747.972	879.03	764.97	879.84	2,324.04
Q5: Govt. Dept. (ULB/R.B/PWW/Public Lighting)	230.508	179.45	228.286	190.35	234.99	204.59	693.79
Q6: Others	140.31	0.21	229.12	3.36	33.93	7.54	403.36
Railways							-
Bulk Supply							-
Miscellaneous			-				-
Distribution Franchisee			-				-
Interstate/Trading/ UI	140.31	0.21	229.12	3.36	33.93	7.54	403.36
Gross Energy Sold (Q7 = Q1 + Q2 + Q3 + Q4 + Q5 + Q6)	4015.03	3699.26	3,633.57	3,485.74	3,244.80	3,311.35	10,893.40

Table 8: Consumer Categorywise Details of Sale (Rs. Crore)	Quarter 1		Quarter 2		Quarter 3		Cumulative (6M/9M/12M) 2022-23
	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22	
Q1: Domestic	794.18	661.11		649.31	570.27	529.06	1,364.44
Q2: Commercial	485.47	358.27		370.43	456.84	392.68	942.31
Q3: Agricultural	775.47	721.21		2.51	170.73	6.75	946.20
Q4: Industrial	224.56	194.99		753.62	748.14	731.24	972.70
Q5: Govt. Dept. (ULB/R.B/PWW/Public Lighting)	159.40	96.62		97.19	231.72	110.64	391.12
Q6: Others	79.55	2.69	-	199.83	-	207.49	79.55
Railways				75.54		76.72	-
Bulk Supply							-
Miscellaneous				124.30		130.77	-
Distribution Franchisee							-
Interstate/Trading/ UI	79.55	2.69					79.55
Gross Energy Sold (Q7 = Q1 + Q2 + Q3 + Q4 + Q5 + Q6)	2518.63	2034.89	-	2,072.89	2,177.69	1,977.86	4,696.32

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

Table 9: Power Purchase Details	Quarter 1		Quarter 2		Quarter 3		Cumulative (6M/9M/12M) 2022-23
	2022-23 in MUs	2021-22 in MUs	2022-23 in MUs	2021-22 in MUs	2022-23 in MUs	2021-22 in MUs	
Power Purchase through Long term PPA	1670.27	1258.38	1,621.92	1,250	1,965.65	1,273.77	5,257.84
Own Generation for GEDCOs	0.00	0.00		-		-	-
Power Purchase (Short term & Medium Term)	1505.43	1933.77	1,166.89	1,580	512.77	1,332.07	3,185.09
Total Power Purchase	3175.70	3192.15	2,788.81	2,830	2,478.42	2,605.84	8,442.93


 Chairman and Managing Director
 APCPDCL:: Vijayawada