FORMAT FOR DISCOMS FOR FY 2021-22 ONWARDS

13.11.2026

State:	*KERALA*
Discom:	*TCED*
Current Year (CY)	*2026-27*
Previous Year (PY)	*2025-26*

Profit & Loss

Table 1: Revenue Details	Quarter 1		Quarter 2		Quarter 3		Quarter 4		Cumulative (6M/9M/12M)	
	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26
Revenue from Operations (A = A1+A2+A3+A4+A5+A6)	47,20,01,549	43,08,57,554	42,09,80,180	37,72,51,751		39,61,22,806		43,02,40,248	89,29,81,729	1,63,44,72,359
A1: Revenue from Sale of Power	*38,88,27,897*	*35,10,93,035*	*33,92,64,321*	*29,95,58,895*		*31,69,66,646*		*35,07,81,258*	*72,80,92,218*	1,31,83,99,834
A2: Fixed Charges/Recovery from theft etc.	*8,31,73,652*	*7,97,64,518*	*8,17,15,859*	*7,76,92,856*		*7,91,56,160*		*7,94,58,991*	*16,48,89,511*	31,60,72,525
A3: Revenue from Distribution Franchisee										-
A4: Revenue from Inter-state sale and Trading										-
A5: Revenue from Open Access and Wheeling										-
A6: Any other Operating Revenue										-
Revenue - Subsidies and Grants (B = B1+B2+B3)	-	-	-	-		-			-	-
B1: Tariff Subsidy Booked										-
B2: Revenue Grant under UDAY										-
B3: Other Subsidies and Grants										-
Other Income (C = C1+C2+C3)	63,47,145	44,95,448	40,32,424	2,06,80,317		46,54,093		63,18,160	1,03,79,569	3,61,48,018
*C1: Income booked against deferred revenue**										-
C2: Misc Non-tariff income from consumers (including DPS)	*11,78,614*	*11,77,328*	*11,53,805*	*11,62,781*		*11,79,384*		*11,59,511*	*23,32,419*	46,79,004
C3: Other Non-operating income	*51,68,531*	*33,18,120*	*28,78,619*	*1,95,17,536*		*34,74,709*		*51,58,649*	*80,47,150*	3,14,69,014
Total Revenue on subsidy booked basis (D = A + B + C)	**47,83,48,694**	**43,53,53,002**	**42,50,12,604**	**39,79,32,068**		**40,07,76,899**		**43,65,58,409**	**90,33,61,298**	**1,67,06,20,377**
Tariff Subsidy Received (E)										
Total Revenue on subsidy received basis (F = D - B1 + E)	**47,83,48,694**	**43,53,53,002**	**42,50,12,604**	**39,79,32,068**		**40,07,76,899**		**43,65,58,409**	**90,33,61,298**	**1,67,06,20,377**
Whether State Government has made advance payment of subsidy for the quarter(Yes/No)										

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

Table 2: Expenditure Details	Quarter 1		Quarter 2		Quarter 3		Quarter 4		Cumulative (6M/9M/12M)	
	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26
Cost of Power (G = G1 + G2+ G3)	39,79,30,618	36,31,47,379	35,98,59,338	32,68,12,423		34,05,72,130		35,31,83,080	75,77,89,956	1,38,37,15,012
G1: Generation Cost (Only for GEDCOS)										-
G2: Purchase of Power	39,79,30,618	*36,31,47,379*	*35,98,59,338*	*32,68,12,423*		*34,05,72,130*		*35,31,83,080*	*75,77,89,956*	1,38,37,15,012
G3: Transmission Charges										-
O&M Expenses (H = H1 + H2 + H3 + H4 + H5 + H6 + H7)	5,19,04,727	5,51,51,446	4,77,70,555	10,32,75,578		5,68,62,357		6,63,04,460	9,96,75,282	28,15,93,841
H1: Repairs & Maintenance	*35,97,794*	*8,96,415*	*9,76,952*	*16,06,833*		*13,07,912*		*40,66,263*	*45,74,746*	78,77,423
H2: Employee Cost	*3,13,56,654*	*3,36,51,601*	*2,59,56,873*	*3,06,97,420*		*2,55,96,133*		*1,99,15,774*	*5,73,13,527*	10,98,60,928
H3: Admn & General Expenses	*32,26,778*	*64,88,856*	*63,09,946*	*5,63,66,414*		*1,49,54,796*		*2,72,97,269*	*95,36,724*	10,51,07,334
H4: Depreciation	*72,61,689*	*68,05,484*	*77,80,655*	*68,58,103*		*71,76,135*		*72,25,628*	*1,50,42,344*	2,80,65,350
H5: Total Interest Cost	*64,61,812*	*73,09,090*	*67,46,129*	*77,46,808*		*78,27,381*		*77,99,526*	*1,32,07,941*	3,06,82,805
H6: Other expenses									-	-
H7: Exceptional Items									-	-
Total Expenses (I = G + H)	**44,98,35,345**	**41,82,98,825**	**40,76,29,893**	**43,00,88,001**		**39,74,34,487**		**41,94,87,540**	**85,74,65,238**	**1,66,53,08,853**
Profit before tax (J = D - I)	**2,85,13,349**	**1,70,54,177**	**1,73,82,711**	**(3,21,55,933)**		**33,42,412**		**1,70,70,868**	**4,58,96,059**	**53,11,524**
K1: Income Tax									-	-
K2: Deferred Tax									-	-
Profit after tax (L = J - K1 - K2)	**2,85,13,349**	**1,70,54,177**	**1,73,82,711**	**(3,21,55,933)**		**33,42,412**		**1,70,70,868**	**4,58,96,059**	**53,11,524**

Balance Sheet

Table 3: Total Assets	As on 30th June		As on 30th September		As on 31st December		As on 31st March	
	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26
M1: Net Tangible Assets & CWIP	28,20,95,372	29,63,51,105	35,70,08,252	33,34,76,258		33,19,42,415		32,52,57,592
M2: Other Non-Current Assets								
M3: Net Trade Receivables	33,45,85,539	24,34,33,456	28,38,35,787	21,33,48,152		33,31,57,166		31,92,35,818
M3a: Gross Trade Receivable Govt. Dept.	*4,93,63,229*	5,13,38,574	4,52,68,945	5,60,26,213		6,56,42,485		5,30,39,431
M3b: Gross Trade Receivable Other-than Govt. Dept.	*28,52,22,310*	19,20,94,882	23,85,66,842	15,73,21,939		26,75,14,681		26,61,96,387
M3c:Provision for bad debts								
M4: Subsidy Receivable								
M5: Other Current Assets	1,45,13,00,505	1,46,72,74,733	1,81,51,42,417	1,51,88,73,581		1,41,09,31,393		1,46,38,28,860
Total Assets (M = M1 + M2 + M3 + M4 + M5)	**2,06,79,81,415**	**2,00,70,59,294**	**2,45,59,86,456**	**2,06,56,97,991**		**2,07,60,30,974**		**2,10,83,22,270**
Table 4: Total Equity and Liabilities	**2026-27**	**2025-26**	**2026-27**	**2025-26**	**2026-27**	**2025-26**	**2026-27**	**2025-26**
N1: Share Capital & General Reserves	40,40,60,306	40,40,60,306	40,40,60,306	40,40,60,306		40,40,60,306		40,40,60,306
N2: Accumulated Surplus/ (Deficit) as per Balance Sheet	70,82,71,144	59,27,65,336	73,85,27,595	66,06,03,901		66,21,03,246		67,97,57,795
N3: Government Grants for Capital Assets								
N4: Non-current liabilities								
N5: Capex Borrowings	-	-		-		-		-
N6a: Long Term Loans - State Govt								
N6b: Long Term Loans - Banks & FIs								
N6c: Short Term/ Medium Term - State Govt								
N6d: Short Term/ Medium Term - Banks & FIs								
N6: Non-Capex Borrowings	-	-		-		-		-
N7a: Short Term Borrowings/ from Banks/ FIs								
N7b: Cash Credit/ OD from Banks/ Fis								
N8: Payables for Purchase of Power	11,42,19,756	10,67,33,984	12,83,36,752	11,15,67,310		10,98,45,179		13,20,18,794
N9: Other Current Liabilities	84,14,30,209	90,34,99,669	1,18,50,61,803	88,94,66,474		90,00,22,243		89,24,85,375
Total Equity and Liabilities (N = N1 + N2 + N3 + N4 + N5 + N6 + N7 + N8 + N9)	**2,06,79,81,415**	**2,00,70,59,294**	**2,45,59,86,456**	**2,06,56,97,991**		**2,07,60,30,974**		**2,10,83,22,270**
Balance Sheet Check			-	-		-		

Table 5: Technical Details	As on 30th June		As on 30th September		As on 31st December		As on 31st March		Cumulative (6M/9M/12M)	
	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26
O1: Total Installed Capacity (MW) (Quarter Ended) (Only for GEDCOs)		11	13	11						
O1a: Hydel										
O1b: Thermal										
O1c: Gas										
O1d: Others	*13*	*11*	*13*	*11*		*11*		*12*		
O2: Total Generation (MU) (Quarter Ended) (Only for GEDCOs)	39,96,506	27,12,204	42,23,936	27,41,245		34,90,506		43,89,629		1,33,33,584
O2a: Hydel										-
O2b: Thermal										-
O2c: Gas										-
O2d: Others	*39,96,506*	2712204	*42,23,936*	*27,41,245*		*34,90,506*		*43,89,629*		1,33,33,584
O3: Total Auxiliary Consumption (MU) (Quarter Ended)										-
O4 : Gross Power Purchase (MU) (Quarter Ended)	5,14,15,800	4,63,86,200	4,66,90,400	4,18,25,000		4,37,68,600		4,44,12,000		17,63,91,800
Gross Input Energy (MU) (O5 = O2 - O3 + O4)	**5,54,12,306**	**4,90,98,404**	**5,09,14,336**	**4,45,66,245**		**4,72,59,106**		**4,88,01,629**		18,97,25,384
O6: Transmission Losses (MU)(Interstate & Intrastate)										-
O7: Gross Energy sold (MU)	**4,92,46,020**	**4,63,94,176**	**4,57,37,879**	**4,05,58,374**		**4,23,98,210**		**4,37,26,751**		**17,30,77,511**
O7a: Energy Sold to own consumers	4,92,46,020	4,63,94,176	4,57,37,879	4,05,58,374		4,23,98,210		4,37,26,751		17,30,77,511
O7b: Bulk Sale to Distribution Franchisee	-	-	-	-		-		-		-
O7c: Interstate Sale/ Energy Traded/Net UI Export	-	-	-	-		-		-		-
Net Input Energy (MU) (O8 = O5 - O6 - O7c)	**5,54,12,306**	**4,90,98,404**	**5,09,14,336**	**4,45,66,245**		**4,72,59,106**		**4,88,01,629**		**18,97,25,384**
Net Energy Sold (MU) (O9 = O7 - O7c)	**4,92,46,020**	**4,63,94,176**	**4,57,37,879**	**4,05,58,374**		**4,23,98,210**		**4,37,26,751**		**17,30,77,511**
Revenue Billed including subsidy booked (O10 = A1 + A2 + A3 + B1)	**47,20,01,549**	**43,08,57,554**	**42,09,80,180**	**37,72,51,751**		**39,61,22,806**		**43,02,40,248**		**1,63,44,72,359**
O11: Opening Gross Trade Receivables (including any adjustments) (Rs	10,12,02,722	13,75,86,536	8,21,05,163	12,39,95,295		14,31,02,851		12,21,14,203		**52,67,98,885**
O12: Adjusted Gross Closing Trade Receivables (Rs crore)	8,21,05,163	12,39,95,295	7,23,90,989	14,31,02,851		12,21,14,203		10,12,02,722		**49,04,15,072**
Revenue Collected including subsidy received (O13 = A1 + A2 + A3 + I	**49,10,99,108**	**44,44,48,795**	**43,06,94,354**	**35,81,44,195**		**41,71,11,454**		**45,11,51,729**		**1,67,08,56,172**
Billing Efficiency (%) (O14 = O9/O8*100)	**88.87**	**94.49**	**89.83**	**91.01**		**89.71**		**89.60**		**91.23**
Collection Efficiency (%) (O15 = O13/O10*100)	**104.05**	**103.15**	**102.31**	**94.94**		**105.30**		**104.86**		**102.23**
Energy Realised (MU) (O15a = O15*O9)	**5,12,38,553**	**4,78,57,663**	**4,67,93,287**	**3,85,04,119**		**4,46,44,688**		**4,58,52,054**		**17,68,58,524**
AT&C Loss (%) (O16 = 100 - O14*O15/100)	**7.53**	**2.53**	**8.09**	**13.60**		**5.53**		**6.04**		**6.78**

Table 6: Key Parameters	As on 30th June		As on 30th September		As on 31st December		As on 31st March		Cumulative (6M/9M/12M)	
	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26
ACS (Rs./kWh) (P1 = I*1/O5)	8.12	8.52	8.01	9.65		8.41		8.60		8.78
ARR on Subsidy Booked Basis (Rs./kWh) (P2 = D*1/O5)	8.63	8.87	8.35	8.93		8.48		8.95		8.81
Gap on Subsidy Booked Basis (Rs./kWh) (P3 = P1 - P2)	-0.51	-0.35	-0.34	0.72		-0.07		-0.35		-0.03
ARR on Subsidy Received Basis (Rs./kWh) (P4 = F*1/O5)	8.63	8.87	8.35	8.93		8.48		8.95		8.81
Gap on Subsidy Received Basis (Rs./kWh) (P5 = P1 - P4)	-0.51	-0.35	-0.34	0.72		-0.07		-0.35		-0.03
ARR on Subsidy Received excluding Regulatory Income and UDAY Grant (Rs/kWh) (Rs./kWh) (P6 = (F-B-C1)*1/O5)	8.63	8.87	8.35	8.93		8.48		8.95		8.81
Gap on Subsidy Received excluding Regulatory Income and UDAY Grant (Rs./kWh) (P7 = P1 - P6)	-0.51	-0.35	-0.34	0.72		-0.07		-0.35		-0.03
Receivables (Days) (P8 = 365*M5/A)	65	51	61	51		79		73		
Payables (Days) (P9 = 365*N10/G)	26	27	32	31		30		36		
Total Borrowings (P10 = N6 + N8 + N9)	#REF!	#REF!	#REF!	#REF!		#REF!		#REF!		-

Table 7: Consumer Categorywise Details of Sale (Units)	Quarter 1		Quarter 2		As on 31st December		As on 31st March		Cumulative (6M/9M/12M)	
	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26
Q1: Domestic	1,31,63,963	1,21,36,889	99,14,425	90,53,357		96,26,699		95,82,643		4,03,99,588
Q2: Commercial	2,42,98,149	2,17,25,858	2,27,01,854	1,97,15,618		2,09,68,580		2,13,88,533		8,37,98,589
Q3: Agricultural	17,952	14,278	7,138	6,025		7,328		17,470		45,101
Q4: Industrial	12,30,755	11,48,748	11,63,698	11,17,114		7,58,636		11,74,891		41,99,389
Q5: Govt. Dept. (ULB/RLB/PWW/Public Lighting)	11,93,667	23,56,713	11,23,553	24,12,240		23,00,930		11,23,079		81,92,962
Q6: Others	93,41,534	90,11,690	1,08,27,211	82,54,020		87,36,037		1,04,40,135		3,64,41,882
Railways										-
Bulk Supply										-
Miscellaneous	*93,41,534*	90,11,690	1,08,27,211	82,54,020		87,36,037		10440135		3,64,41,882
Distribution Franchisee										-
Interstate/ Trading/ UI										-
Gross Energy Sold (Q7 = Q1 + Q2 + Q3 + Q4 + Q5 + Q6)	**4,92,46,020**	**4,63,94,176**	**4,57,37,879**	**4,05,58,374**		**4,23,98,210**		**4,37,26,751**		**17,30,77,511**

Table 8: Consumer Categorywise Details of Sale (Rs.)	Quarter 1		Quarter 2		As on 31st December		As on 31st March		Cumulative (6M/9M/12M)	
	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26
Q1: Domestic	11,06,59,991	10,01,48,496	7,68,57,427	6,89,56,180		7,47,63,285		74026615.5		31,78,94,576
Q2: Commercial	28,04,87,425	25,47,92,795	26,41,02,433	23,35,55,546		24,66,69,318		249514897		98,45,32,556
Q3: Agricultural	88,576	76,083	58,030	53,677		57,434		87,788		2,74,981
Q4: Industrial	1,02,48,727	97,56,231	98,44,131	93,59,176		97,43,874		9752285.6		3,86,11,566
Q5: Govt. Dept. (ULB/RLB/PWW/Public Lighting)	1,38,96,955	2,24,91,765	72,80,814	2,22,30,606		20666068.51		13965173.07		7,93,53,613
Q6: Others	9,71,69,986	8,33,66,775	9,78,82,709	7,74,08,014		8,02,45,535		11,94,53,470		36,04,73,793
Railways										-
Bulk Supply										-
Miscellaneous	*9,71,69,986*	8,33,66,775	9,78,82,709	7,74,08,014		8,02,45,535		11,94,53,470		36,04,73,793
Distribution Franchisee										-
Interstate/ Trading/ UI										-
Gross Energy Sold (Q7 = Q1 + Q2 + Q3 + Q4 + Q5 + Q6)	**51,25,51,660**	**47,06,32,144**	**45,60,25,543**	**41,15,63,199**		**43,21,45,514**		**46,68,00,229**		**1,78,11,41,086**

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.

S/d