

**Format For Discoms For
FY2021-22 on wards**

State:	Manipur
Discom:	Manipur State Power Distribution Company Limited
Current Year (CY)	2025-26
Previous Year (PY)	2024-25

Profit & Loss		
Table 1: Revenue Details		
	Quarter 1	
	2025-26	2024-25
Revenue from Operations (A = A1+A2+A3+A4+A5+A6)	142.73	157.73
A1: Revenue from Sale of Power	125.42	119.58
A2: Fixed Charges/Recovery from theft etc.	12.52	12.23
A3: Revenue from Distribution Franchisee		
A4: Revenue from Inter-state sale and Trading	4.00	25.06
A5: Revenue from Open Access and Wheeling		
A6: Any other Operating Revenue	0.79	0.87
Revenue - Subsidies and Grants (B = B1+B2+B3)	79.78	126.75
B1: Tariff Subsidy Booked	79.78	77.88
B2: Revenue Grant under UDAY		
B3: Other Subsidies and Grants	-	48.87
Other Income (C = C1+C2+C3)	11.07	5.81
C1: Income booked against deferred revenue*		
C2: Misc Non-tariff income from consumers (including DPS)		
C3: Other Non-operating income	11.07	5.81
Total Revenue on subsidy booked basis (D = A + B + C)	233.58	290.29
Tariff Subsidy Received (E)	79.78	77.88
Total Revenue on subsidy received basis (F = D - B1 + E)	233.58	290.29
Whether State Government has made advance payment of subsidy for the quarter(Yes/No)	Yes	Yes

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

Table 2: Expenditure Details		
	Quarter 1	
	2025-26	2024-25
Cost of Power (G = G1 + G2+ G3)	195.49	183.22
G1: Generation Cost (Only for GEDCOS)		
G2: Purchase of Power	161.67	153.40
G3: Transmission Charges	33.82	29.82
O&M Expenses (H = H1 + H2 + H3 + H4 + H5 + H6 + H7)	49.43	41.91
H1: Repairs & Maintenance	1.14	1.99
H2: Employee Cost	18.83	16.33
H3: Admn & General Expenses	1.26	1.63
H4: Depreciation	14.47	14.30
H5: Total Interest Cost	13.04	7.21
H6: Other expenses	0.70	0.45
H7: Exceptional Items		
Total Expenses (I = G + H)	244.92	225.13
Profit before tax (J = D - I)	-11.35	65.16
K1: Income Tax		
K2: Deferred Tax		
Profit after tax (L = J - K1 - K2)	-11.35	65.16

For, S.L. GANGWAL & Co
Chartered Accountants

Mehul Jain
Partner

M. No. 313107
FR No. 0046306

Company Secretary
MSPDCL

Chief Financial Officer
MSPDCL

Director
MSPDCL

Managing Director
MSPDCL

Balance Sheet		
Table 3: Total Assets		
	2025-26 As on 30th June	2024-25 As on 30th June
M1: Net Tangible Assets & CWIP	2,563.89	2,494.16
M2: Other Non-Current Assets	25.95	17.46
M3: Net Trade Receivables	691.20	650.74
M3a: Gross Trade Receivable Govt. Dept.	84.04	76.13
M3b: Gross Trade Receivable Other-than Govt. Dept.	683.46	650.91
M3c: Provision for bad debts	76.30	76.30
M4: Subsidy Receivable		
M5: Other Current Assets	158.98	216.75
Total Assets (M = M1 + M2 + M3 + M4 + M5)	3,440.02	3,379.10
Table 4: Total Equity and Liabilities		
N1: Share Capital & General Reserves	40.03	10.05
N2: Accumulated Surplus/ (Deficit) as per Balance Sheet	2,106.45	2,104.04
N3: Government Grants for Capital Assets		
N4: Non-current liabilities	287.79	310.41
N5: Capex Borrowings	513.17	471.57
N6a: Long Term Loans - State Govt		
N6b: Long Term Loans - Banks & FIs	513.17	471.57
N6c: Short Term/ Medium Term - State Govt		
N6d: Short Term/ Medium Term - Banks & FIs		
N6: Non-Capex Borrowings	224.88	242.35
N7a: Short Term Borrowings/ from Banks/ FIs	224.88	242.35
N7b: Cash Credit/ OD from Banks/ FIs		
N8: Payables for Purchase of Power	179.05	168.69
N9: Other Current Liabilities	88.65	71.98
Total Equity and Liabilities (N = N1 + N2 + N3 + N4 + N5 + N6 + N7 + N8 + N9)	3,440.02	3,379.10
Balance Sheet Check		

[Signature]
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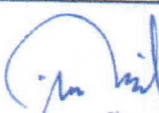
Table 5: Technical Details	Quarter 1	
	2025-26	2024-25
O1: Total Installed Capacity (MW) (Quarter Ended) (Only for GEDCOs)	-	-
O1a: Hydel		
O1b: Thermal		
O1c: Gas		
O1d: Others		
O2: Total Generation (MU) (Quarter Ended) (Only for GEDCOs)	-	-
O2a: Hydel		
O2b: Thermal		
O2c: Gas		
O2d: Others		
O3: Total Auxiliary Consumption (MU) (Quarter Ended)		
O4 : Gross Power Purchase (MU) (Quarter Ended)	349	355
Gross Input Energy (MU) (O5 = O2 - O3 + O4)	349	355
O6: Transmission Losses (MU)(Interstate & Intrastate)	38	38
O7: Gross Energy sold (MU)	290	296
O7a: Energy Sold to own consumers	218	219
O7b: Bulk Sale to Distribution Franchisee		
O7c: Interstate Sale/ Energy Traded/Net UI Export	72	78
Net Input Energy (MU) (O8 = O5 - O6 - O7c)	239	239
Net Energy Sold (MU) (O9 = O7 - O7c)	218	219
Revenue Billed including subsidy booked (O10 = A1 + A2 + A3 + B1)	217.72	209.69
O11: Opening Gross Trade Receivables (including any adjustments) (Rs crore)	751.56	691.10
O12: Adjusted Gross Closing Trade Receivables (Rs crore)	767.50	727.04
Revenue Collected including subsidy received (O13 = A1 + A2 + A3 + E + O11 - O12)	201.78	173.75
Billing Efficiency (%) (O14 = O9/O8*100)	91.43	91.43
Collection Efficiency (%) (O15 = O13/O10*100)	92.68	82.86
Energy Realised (MU) (O15a = O15*O9)	202	181
AT&C Loss (%) (O16 = 100 - O14*O15/100)	15.26	24.24

Table 6: Key Parameters	Quarter 1	
	2025-26	2024-25
ACS (Rs./kWh) (P1 = I*10/O5)	7.02	6.34
ARR on Subsidy Booked Basis (Rs./kWh) (P2 = D*10/O5)	6.70	8.17
Gap on Subsidy Booked Basis (Rs./kWh) (P3 = P1 - P2)	0.33	-1.83
ARR on Subsidy Received Basis (Rs./kWh) (P4 = F*10/O5)	6.70	8.17
Gap on Subsidy Received Basis (Rs./kWh) (P5 = P1 - P4)	0.33	-1.83
ARR on Subsidy Received excluding Regulatory Income and UDAY Grant (Rs/kWh) (Rs./kWh) (P6 = (F-B-C1)*10/O5)	6.70	8.17
Gap on Subsidy Received excluding Regulatory Income and UDAY Grant (Rs./kWh) (P7 = P1 - P6)	0.33	-1.83
Receivables (Days) (P8 = 365*M5/A)	441	375
Payables (Days) (P9 = 365*N10/G)	83	84
Total Borrowings (P10 = N6 + N8 + N9)	-	-


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Partner
M. No. 313107
FR No. 004649C


Table 7: Consumer Categorywise Details of Sale (MU)		
	Quarter 1	
	2025-26	2024-25
Q1: Domestic	130	98
Q2: Commercial	31	26
Q3: Agricultural		
Q4: Industrial		
Q5: Govt. Dept. (ULB/RLB/PWW/Public Lighting)	16	14
Q6: Others	26	36
	16	12
Railways		
Bulk Supply	16	12
Miscellaneous		
Distribution Franchisee		
Interstate/ Trading/ UI		
Gross Energy Sold (Q7 = Q1 + Q2 + Q3 + Q4 + Q5 + Q6)	218	186


Table 8: Consumer Categorywise Details of Sale (Rs. Crore)		
	Quarter 1	
	2025-26	2024-25
Q1: Domestic	71	67
Q2: Commercial	22	28
Q3: Agricultural		
Q4: Industrial		
Q5: Govt. Dept. (ULB/RLB/PWW/Public Lighting)	12	10
Q6: Others	20	32
	13	10
Railways		
Bulk Supply	13	10
Miscellaneous		
Distribution Franchisee		
Interstate/ Trading/ UI		
Gross Energy Sold (Q7 = Q1 + Q2 + Q3 + Q4 + Q5 + Q6)	138	146

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


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