

26th ANNUAL REPORT FOR 2023-24
&
ACCOUNTS FOR THE YEAR ENDING
31st MARCH 2024



TAMIL NADU ELECTRICITY CONSUMERS' ASSOCIATION

Regd. No. 181-8524/1998 - CIN.No. U37102TZ1998GAP008524

GST No. : 33AACCT0100B1ZH

1st Floor, SIEMA Building, 8/4, Race Course, Coimbatore - 641 018

E-mail : teca@tecaonline.in Web : www.tecaonline.in

Phone : (0422) 4351400 Mobile No. : 9787299000



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BOARD OF DIRECTORS FOR THE YEAR 2022-2023

1) N Pradeep	President
2) Dr C B Senthilkumar	Vice-President
3) K Premanathan	Vice-President
4) L Santhosh	Secretary
5) R Mahendran	Treasurer
6) K Ilango	Director
7) S Shyam Sundar	Director
8) Sailendra Thulasidaran	Director
9) S Seshadrinarayanan	Director
10) R Saravanan	Director
11) R Vijay Sekar	Director
12) Mithun Mahendra Ramdass	Director

AUDITOR :

P Mahendran B.Sc., FCA,
Coimbatore

BANKERS :

Indian Bank, P.N. Palayam, Coimbatore
Kotak Mahindra Bank, Avinashi Road, Coimbatore

BOARDS' REPORT

Dear Members,

Your Directors have pleasure in presenting the 26th Annual Report of the Company together with audited statement of accounts for the year ended 31st March 2024.

Our Association was incorporated in the year 1998 to create awareness among consumers of electricity in Tamil Nadu about the new policy initiatives being taken by the Government of India and to safeguard their interests. In the last twenty six years, the Association has dedicated itself to achieving these objectives.

TECA works with various trade associations in industry, commerce and service sectors across the State on common issues. It was instrumental in the formation of the Tamil Nadu Electricity Consumers' Joint Council (TNECJC) in 2012 and houses its office. TNECJC has representatives from more than 140 trade associations in it.

FINANCIAL SUMMARY :

The summary of the financial performance of the Company for the year ended 31st March 2024 is as follows.

Amount in Thousand Rupees

Particulars	2023-2024	2022-2023
Excess of Income before Depreciation and Tax	2,014	1,643
Less : Depreciation	33	17
Excess of Income before Tax	1,981	1,626
Less : Current Tax	11	5
Excess of Income for the period	1,970	1,621

REVIEW OF ACCOUNTS :

During the year, the Association had an income of Rs.44,42,176/- and expenditure of Rs.24,61,302/- leaving a surplus of Rs. 19,80,874/-.

The surplus funds of the Association are kept, invested in bank deposits and mutual funds.

After gathering sufficient funds, the Association intends to acquire an office space.

FUTURE BUSINESS PLAN :

To protect the interest of all electricity consumers in Tamil Nadu

CHANGE IN THE NATURE OF BUSINESS :

There is no change in the nature of business activities of the Company during the year under review.

STATE OF AFFAIRS :

The company is engaged in protecting the interest of all electricity consumers in the state of Tamil Nadu. The total number of members are given below:

Sl. No.	Particulars	No. of Members
1	Number of members as on 01-04-2023	691
2	Number of members joined during the year 2023-24	16
3	Members resigned during the year 2023-24	3
4	Total members as on 31-03-2024	704
5	Total Sanctioned Demand of TECA Members in M.V.A	1376.423

DIVIDEND AND TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

Since, the Company falls under Section 8 of the Companies Act, 2013, Declaration of Dividend does not arise. Since, the company has not declared any dividend, the provisions of Section 124 and 125 of the Companies Act, 2013 relating to transfer of unclaimed dividend to Investor Education and Protection fund do not arise.

TRANSFER TO CAPITAL FUND :

The Company has transferred an amount of Rs. 19,69,609/- its excess income to its Capital Fund during the year under review.

WEB LINK OF ANNUAL RETURN :

The Company is having website i.e., www.tecaonline.in and annual return of Company has been hosted on such website. Link of the same is given below:

https://tecaonline.in/pdfupload/Files/Form_MGT_7Flattened%2023-24.pdf

TOTAL NUMBER OF BOARD MEETINGS CONDUCTED DURING THE PERIOD UNDER REVIEW

The Board of Directors of the Company met (Five) times on 19.06.2023, 28.07.2023, 28.10.2023, 22.12.2023 and 15.03.2024 during the financial year 2023 -2024.

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to requirement under Section 134(3) (c) of the Companies Act, 2013, with respect to Directors' Responsibility Statement, it is hereby confirmed that:

- in preparation of annual accounts, applicable accounting standards had been followed and there are no material departures from those standards;
- the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent to give a true and fair view of state of affairs of the company at the end of financial year and of excess Income of company for that period;

- (c) the directors had taken proper and sufficient care for maintenance of adequate accounting records in accordance with provisions of this Act for safeguarding assets of company and for preventing and detecting fraud and other irregularities;
- (d) the directors had prepared annual accounts on a going concern basis;
- (e) the directors had devised proper systems to ensure compliance with provisions of all applicable laws and that such systems were adequate and operating effectively.

STATEMENT ON COMPLIANCE OF APPLICABLE SECRETARIAL STANDARDS

The Company has complied with all applicable Secretarial Standards during the financial year 2023-2024.

DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS UNDER SECTION 143(12) OF THE COMPANIES ACT, 2013 OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT.

There have been no frauds reported by the auditor pursuant to Section 143(12) of the Companies Act 2013

DECLARATION OF INDEPENDENT DIRECTORS

The provisions of Section 149 pertaining to appointment of Independent Directors do not apply to the Company.

COMPANY'S POLICY RELATING TO DIRECTORS APPOINTMENT, PAYMENT OF REMUNERATION AND OTHER MATTERS PROVIDED UNDER SECTION 178(3) OF THE COMPANIES ACT, 2013.

The provision of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company and hence the Company has not devised any policy relating to appointment of Directors, Managerial remuneration, Directors qualifications, positive attributes, independence of Directors and other related matters as provided under Section 178(3) of the Companies Act, 2013.

AUDITOR

Mr. P. Mahendran (Membership No. 029194), Chartered Accountant, Coimbatore, will continue to hold office as the Statutory Auditors of the Company till the conclusion of 29th Annual General Meeting.

Statutory Auditor of the Company had attended the last AGM of the Company held on 22/09/2023.

AUDITORS' REPORT

There are no qualifications, reservations or adverse remarks or disclaimers made by Mr P Mahendran, Chartered Accountant (Membership No: 029194) in his report. The provisions relating to submission of Secretarial Audit Report is not applicable to the Company.

BOARDS' COMMENT ON THE AUDITORS REPORT

The Auditors Report and notes given therein by the auditors have been explained in the relevant notes to the financial statements for the period ended on 31-March-2024 which are self-explanatory and need not require any further comments by the Board.

UNSECURED LOAN FROM DIRECTORS

During the year, the Company has not received any unsecured loans from the directors and/or the relative of the directors of the Company.

COST AUDIT AND RECORDS

The Cost Audit and maintenance of cost records are not applicable to the company.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013

There were no loans, guarantees or investments made by the company during the year under review pursuant to Section 186 of the Companies Act, 2013.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

There are no contracts or arrangements entered into by the Company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013.

MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY

There have been no material changes and commitments affecting financial position of the Company which have occurred between the end of financial year of the Company to which financial statements relate and date of this report.

APPLICATION MADE OR PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016

There were no application made and no proceedings were pending under Insolvency and Bankruptcy Code, 2016 as on 31.03.2024.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

A. CONSERVATION OF ENERGY :		
(i)	The Steps taken or impact on conservation of energy;	Conservation by judicially switching off of fans and lights not required. Configured computers to enter sleep mode automatically when not used for specified periods.
(ii)	The Steps taken by the Company for utilizing alternate sources of energy;	NIL
(iii)	Future Plan of action	NIL
(iv)	The Capital investment on energy conservation equipment;	NIL

B. TECHNOLOGY ABSORPTION :

(I)	The efforts made towards technology absorption;	NIL
(ii)	The benefits derived like product improvement, cost reduction, product development or import substitution;	NIL
(iii)	In case of imported technology (imported during the last three years reckoned from the beginning of the financial year)	NIL
	(a) The details of technology imported:	NIL
	(b) The year of import:	
	(c) Whether the technology been fully absorbed;	
	(d) If not fully absorbed, areas where absorption has not taken place, and the reasons thereof; and	
(iv)	The expenditure incurred on Research and Development	NIL

C. FOREIGN EXCHANGE EARNINGS AND OUTGO :

S. No.	Particulars	2023-2024 (All values are in Rs.)
1	Foreign Exchange Earnings	NIL
2	Foreign Exchange Out Go	NIL

STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY

The Company does not have any Risk Management Policy as elements of risk threatening the Company's existence are very minimal.

DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES

The Company has not developed and implemented any Corporate Social Responsibility initiatives as the said provisions are not applicable.

DISCLOSURE OF COMPOSITION OF AUDIT COMMITTEE AND VIGIL MECHANISM

Since the Company falls under Section 8 of the Companies Act, 2013, the provisions of Section 177 of the Companies Act, 2013 read with rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 are not applicable to the Company.

DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE-TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS ALONG WITH THE REASONS THEREOF

The requirement of disclosing the said details are not applicable to the Company as no such valuation has been undertaken during the year. Hence, the matter of there being a difference between the amounts does not arise.

APPOINTMENT OF COMPANY SECRETARY

The appointment of Company Secretary is not applicable to the Company.

CREDIT RATING OF SECURITIES

The necessity to obtain credit rating does not arise for the Company during the year under review.

ANNUAL EVALUATION OF THE BOARD ON ITS OWN PERFORMANCE AND OF THE INDIVIDUAL DIRECTORS

The Board has not undertaken an annual evaluation of its own performance and of Individual Directors as the said provisions is not applicable to the company.

DIRECTORS AND KEY MANAGERIAL PERSONNEL

The Members, at their 25th Annual General Meeting held on 22nd September 2023, have appointed following members as Directors of the Company.

S. No.	Name of the Director	Address
1.	Mr. Coimbatore Buvanendran Senthilkumar	Director, No. 5, Ramanatha Nagar, Saravanampatti, Coimbatore - 641 035.
2.	Mr. Mithun Mahendra Ramdas	Director, Krishnaram 15, New Damu Nagar, Puliakulam, Coimbatore - 641 037.
3.	Mr. Rabindar Vijay Shekhar	Director, MCK Nagar Layout Phase, Service Road Near MGR Collage Boys Hostel, Madhuravail, Adayalampattu, Tiruvallur - 600 095.

Mr K Premanathan, Mr R Saravanan, Mr R. Mahendran and Mr. S. Shyam Sundar are retiring by rotation. Mr K Premanathan and Mr R Saravanan are not eligible for re-election, as they have been elected for two consecutive terms at office as directors. Mr R. Mahendran and Mr. S. Shyam Sundar are being eligible and seek re-election.

The directors recommend the re-appointment.

SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

The Company does not have any Subsidiary, Joint venture or Associate Company.

CONSOLIDATED FINANCIAL STATEMENTS

The Company does not have any subsidiaries/ Joint Venture/ Associates, so there is no need to prepare consolidated financial statement for the Financial Year 2023-24.

FIXED DEPOSITS

Since the Company has not accepted any fixed deposits covered under Chapter V of the Companies Act, 2013, there are no deposits remaining unclaimed or unpaid as at 31st March 2024. Accordingly, the question of default in repayment of deposits or payment of interest thereon, during the year, does not arise.

DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATION IN FUTURE

There is no significant and material order passed by regulators or courts or tribunals impacting the going concern status and company's operation in future.

INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

The Company has internal control systems, commensurate with its size, scale and complexity of its operations.

PARTICULARS OF EMPLOYEES

Since the Company falls under Section 8 of the Companies Act, 2013, provisions of Rule 5(1) of Companies (Appointment and Remuneration of Managerial Personnel) Rules, does not apply to the Company.

The disclosure referred to the Rule 5(2) of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 does not apply to the Company as there was no employee who was in receipt of remuneration in aggregate at the rate of not less than Rs 1,02,00,000/- if employed throughout the year or Rs 8,50,000/- per month if employed for part of the year.

SEXUAL HARASSMENT OF WOMEN AT WORKPLACE

Your Directors wish to state that during the year under review, there were no complaints filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

TECA'S ENDEAVORS

TECA had taken initiatives in the matter of promoting interests of its members during the year 2023-24. A summary of these efforts is given in **Annexure-1 and Annexure-2**.

ELECTRIC POWER SUPPLY SITUATION IN INDIA IN THE YEAR 2023-2024 AND ANTICIPATED POWER SUPPLY SITUATION IN THE YEAR 2024-2025

A write up on major developments in Electricity Sector in India during last year is enclosed as **Annexure- 3**.

THE EVENTS AND ANNOUNCEMENTS MADE IN ELECTRICITY SECTOR IN TAMILNADU DURING THE YEAR 2023-24

A write up on major developments in Electricity Sector in Tamil Nadu during last year is enclosed as **Annexure - 4**.

COMMUNICATIONS WITH MEMBERS***a. TECA News Circulars***

TECA has been circulating TECA News Clippings through email on a regular basis. These circulars inform important developments in the electricity sector to keep our members abreast of developments in the country. TECA has received appreciation from members on these circulars.

b. Website

TECA has updated information about important Circulars, Event alerts, orders of TANGEDCO and TNERC orders, TN Power Generation and Consumption data, Announcements, Energy Conservation Tips and other activities of TECA. Kindly visit our website at URL www.tecaonline.in

c. WhatsApp :

TECA has formed a WhatsApp group. The Board of Directors, Past Presidents, Members and Special Invitees are members of this group, in which the latest information and comments, news on electricity, Government announcements, TANGEDCO circulars, etc. are shared among participants. Members who wish to join the group are requested to contact TECA.

PERIODICAL MEETINGS OF MEMBERS

Members are invited to participate in future technical meetings. The purpose of the meeting is to exchange views on technical and commercial matters of importance to its members.

Members are invited to participate in future Technical Meetings. The date and time of the meeting can be ascertained from TECA's office.

The additional information required to be given under the Companies Act, 2013 and the Rules made thereunder, has been laid out in the Notes attached to and forming part of the Financial Statements. The Notes to the Financial Statements referred to the Auditors' Report are self-explanatory and therefore do not call for any further explanation.

ACKNOWLEDGEMENTS

The Board of Directors wishes to place on record its sincere thanks and appreciation for the co-operation and support given by members and look forward to their continuous support.

For and on behalf of the Board

(Sd/-)
N Pradeep
President
(DIN: 02895081)

Place : Coimbatore

Date : 02.08.2024

List of Annexures

Annexure - 1	TECA Endeavors
Annexure - 2	Legal proceedings of TECA
Annexure - 3	Electric Power supply situation in India during year 2023-24 & Anticipated Power supply situation for the year 2024-25
Annexure - 4	Electric Power supply situation in Tamil Nadu in the year 2023-24 & Anticipated Power Supply Position in Tamil Nadu for the year 2024-25

ANNEXURE -1

TECA ENDEAVORS DURING THE YEAR 2023-24

Circular Sent during 2023-24

Sl. No.	Date	Subject
1	03.04.2023	CGP Verification-Submission of documents for CGP verification with the SEs of Consumption End for 2022-23 by 100% ownership categories of WEGs/Solar Power Plants before 31.05.2023.
2	05.04.2023	Energy Audit - Request your suggestion
3	30.04.2023	Green Energy Tariff-TNERC orders on the Petition filed by the TANGEDCO to levy 10% extra over the tariff when TANGEDCO sells Green Energy for the required consumers.
4	30.04.2023	Ministry of Power issues directives to all State Governments not to impose any tax on Generation or Inter State Power-Regarding.
5	02.05.2023	Raising of Invoices for the Encashment of Unutilized Wind Energy as on 31.03.2023-Additional guidelines Issued-Regarding.
6	02.05.2023	Increase of TANGEDCO Retail Tariff would be to the extent of 6% as ordered by the TNERC based on the increase in Cost of Price Index (CPI) with effect from 01.07.2023 onwards- Regarding.
7	05.05.2023	Invitation to TECA Technical Presentation on "Harmonics- TNERC Regulation - Why and What" dated 10th May 2023.
8	15.05.2023	TNERC order directing TANGEDCO to revise the EWA, by incorporating the facility of 75% encashment for all SPGs, for which they have executed the EWA in a different manner and also contrary to the Tariff Order No. 9 of 2020 dated 16.10.2020- Reg.
9	19.05.2023	Review of Adequacy of Security Deposit held with TANGEDCO-Regarding.
10	22.05.2023	Supreme Court Order - Purchasers are now made liable to pay the arrears of electricity charges not paid by the Sellers-Regarding.
11	22.05.2023	Adjustment of higher slot generated energy against the consumption at lower slots-CFC-Revenue instructs to extend the benefits in terms of the Tariff Order No. 7 of 2022 dated 09.09.2022 to other categories of consumers Also-Regarding.
12	25.05.2023	Notification in Amendment to the Green Energy Open Access Rules 2022 vide Notification No. 309 dated 23.05.2023.
13	26.05.2023	Members seeking 6 instalments to pay ACCD can approach court.
14	27.05.2023	Refund of Excess Security Deposit available with TANGEDCO

Sl. No.	Date	Subject
15	01.06.2023	TNERC issues directives to the CMD TANGEDCO on Rooftop Solar/GISS Projects - Regarding.
16	05.06.2023	Seeking Comments on "DRAFT AMENDMENT TO REGULATIONS OF TAMIL NADU ELECTRICITY DISTRIBUTION CODE, 2004"
17	05.06.2023	Seeking Comments on Draft Amendments to the Tamil Nadu Electricity Supply Code
18	05.06.2023	Seeking Comments on "DRAFT AMENDMENT TO DISTRIBUTION STANDARDS OF PERFORMANCE REGULATIONS, 2004"
19	05.06.2023	Seeking Comments on "DRAFT AMENDMENT TO REGULATIONS OF CONSUMER GRIEVANCE REDRESSAL FORUM AND ELECTRICITY OMBUDSMAN REGULATION, 2004"
20	05.06.2023	High Court directs TANGEDCO to allow wind energy generated to captive consumption for WEGs completed 20/25 years-Regarding.
21	06.06.2023	MSME - Green Co Rating - Recognised by Central Government and Incentive (up to Rs. 2 Lakhs) extended by Government of Tamil Nadu - Awareness Session - Reg.
22	08.06.2023	Government Press Release No. 1125 dated 08.06.23 on Electricity Tariff
23	20.06.2023	MOP notifies the Amended Rules on Electricity (Rights of Consumers) Rules 2020.
24	21.06.2023	Further clarification on Priority of Adjustment of Open Access Power-Grid Connectivity and ISOA Regulations 2014 suitably amended.
25	01.07.2023	Request to send email for enabling the OA Software to permit to allow the Wind Energy Generated by WEGs completed 20/25 years absorbed urgently in pursuance of the sustainable Court Orders-Regarding.
26	01.07.2023	The Tariff Revision for FY 2023-24 as per the Following TNERC Tariff Order.
27	01.07.2023	Electricity (Rights of Consumers) Rules 2023-GoI notifies the Amended Rules for implementation relating to Meters-Regarding.
28	06.07.2023	Measures relating to Safety and Electric Supply.
29	31.07.2023	TANGEDCO Notice issued to install PQ meter.
30	08.08.2023	Request to send the letter to EB Officials to on adjustment and banking of wind energy for the WEGs completed 20 years as per the orders of the Hon'ble Courts-Regarding.
31	26.08.2023	TANGEDCO memo insisting to submit CGP Verification details.

Sl. No.	Date	Subject
32	29.08.2023	20 Years completed WEG's order of Hon'ble Supreme Court dated 25.08.2023. - Regarding.
33	29.08.2023	Met with CM, Electricity Minister, Industries Minister and chairman TNERC - to reduce the MD Charges and to remove the Networking Charges for Solar Roof Top Consumers.
34	04.09.2023	"C&I Clean Energy Meet - 2023" conducted by SIEMA.
35	12.09.2023	Deposit Contribution Works (DCW)-TANGEDCO Technical Branch issues instructions to file applications only on online to get approval for the shifting of HT/LT services and shifting of lines /structures/equipment for LT/HT-Regarding.
36	12.09.2023	Draft of TNERC-Forecasting, Scheduling and Deviation Settlement and Related Matters for Wind and Solar Generation) Regulations, 2023-Issued for comments.
37	16.09.2023	TECA 25th Annual General Meeting Invitation.
38	19.09.2023	Reminder - TECA 25th Annual General Meeting Invitation.
39	28.09.2023	TNERC's direction to TANGEDCO on Periodical Calibration and Testing of Meters -Regarding.
40	07.10.2023	Further Comments on Electricity (Rights of Consumers) Rules 2023-GoI notifies the Amended Rules for implementation relating to Meters Regarding.
41	14.10.2023	Hon'ble Supreme Court declares by its order dated 09.10.2023 in a Batch of Civil Appeals that the SPVs are liable to comply with the Rule of Proportionality and Weighted Average on the minimum consumption of 51% of the energy-Regarding.
42	14.10.2023	TNERC (Renewable Energy Purchase Obligation) Regulations, 2023-Comments.
43	30.10.2023	TECA New Office Bearers for 2023-24.
44	02.11.2023	Draft procedure for verifying the captive status of such generating plants where captive generating plant and its User(s) located in more than one state-Seeking Comments.
45	10.11.2023	Status of the hearing held before the Hon'ble Division Bench of Madras High Court on 07.11.2023 on 20 years completed WEG Batch matter-Regarding.
46	10.11.2023	Deepavali Greetings.
47	17.11.2023	TANGEDCO Notice issued to install PQ meter- TNERC Directs TANGEDCO to withdraw the instructions provided to field officials.
48	20.11.2023	Invitation to TECA's Technical Committee Meeting.

Sl. No.	Date	Subject
49	20.11.2023	Revised SOPs notified by the MoP in the matter of uploading of pending payments receivable from DISCOM / TANGEDCO in the PRAAPTI Portal-Regarding.
50	21.11.2023	Awareness Programme on "Compulsory ISI Marking on CI Castings and Aluminium Castings" conducted by CODISSIA.
51	21.11.2023	Technical Committee Meeting held on 25th November 2023.
52	30.11.2023	WEG / Solar- Service Connection - Metering Set & Meter due for accuracy test.
53	05.12.2023	Banked Energy already available with a CGP whether could be allotted for a New Captive User on introducing newly by Utility Change-TNERC ruled not possible-APTEL set aside the Order of TNERC and remands back the matter to the TNERC for fresh consideration-Regarding.
54	12.12.2023	Encashment of Unutilised Banked Units during the R&C period -Whether 75% or 100%-High Court ordered to allow 100% encashment - Quashed the instructions of the CFC-Revenue-CFC-Revenue issues further guidelines.
55	16.12.2023	MoP Seeking comments on Draft Electricity (Late Payment Surcharge and Related Matters) Amendment Rules 2023-Regarding.
56	02.01.2024	Technical Committee Meeting held on 06th January 2024.
57	11.01.2024	TANGEDCO's instruction issued updating the PAN with Aadhar-Regarding.
58	12.01.2024	Solar Power Generators SPGs-Court ordered to refund the Security Deposit paid for setting up the SPG-Further Instruction of CFC-Revenue in the matter of refund of security deposit by way of adjustment against future payments to the TANGEDCO-Regarding.
59	13.01.2024	Electricity (Amendment) Rules 2024-Notified by the Ministry of Power Regarding.
60	13.01.2024	Solar Power-Bidding Price for the Purchase of the TANGEDCO at Rs.3.30/Unit-TNERC Orders-Regarding.
61	30.01.2024	TECA WhatsApp Group Update.
62	01.02.2024	Comments on the Interim Order passed by Hon'ble Supreme Court on the issues of adjustment and providing annual banking for the WEGs completed 20 years-Matter heard on 29.01.2024 and Interim Orders issued.
63	01.02.2024	TNERC Notification on Forecasting, Scheduling and Deviation Settlement and related matters for Wind and Solar Generation) Regulations, 2024".
64	03.02.2024	Comments on TNERC Notification on Forecasting, Scheduling and Deviation Settlement and related matters for Wind and Solar Generation) Regulations, 2024".

Sl. No.	Date	Subject
65	12.02.2024	Latest Clarifications issued by MNRE on Approved Models and Manufacturers of Solar Photovoltaic Modules (Requirements for Compulsory Registration) Order, 2019 - reg.
66	12.02.2024	TECA's Technical Committee Meeting on 16.02.2024.
67	15.02.2024	Appointment of Qualified Coordinating Agencies (QCA) for Wind/Solar Energy Forecasting.
68	16.02.2024	ALMM-Latest Clarifications issued by MNRE-Further Updates-The Office Memorandum dated 09.02.2024 is kept under abeyance Regarding.
69	17.02.2024	Invitation to Interaction Meeting to discuss the current Regulation of TNERC on Forecasting, Scheduling and Deviation Settlement Mechanism (DSM) and related matters- Regarding.
70	19.02.2024	TANGEDCO executing EWAs in contrary to the Tariff Order of TNERC in respect of Solar Power Generators (SPGs) and refusing to grant monthly encashment of unutilized energy-TNERC ordered the EWAs to that extent Illegal High Court also confirms the same opinion-Regarding.
71	22.02.2024	Status of the hearing held before the Hon'ble Division Bench of Madras High Court on 19.02.2024 on 20 years completed WEG Batch matter.
72	22.02.2024	Interest on Advance Current Consumption Charges kept by the consumers for the Year 2024-25.
73	05.03.2024	Implementation of TNERC-(Forecasting, Scheduling and Deviation Settlement Mechanism [DSM] and Related Matters for Wind.
74	06.03.2024	Clarification issued by Hon'ble Authority for Advance Rulings (AAR)- GST not to be collected on certain charges levied by the TANGEDCO.
75	06.03.2024	Workshop to discuss the appointment of QCA for Solar Energy Forecasting and Scheduling-Regarding.
76	13.03.2024	20 years completed WEGs-Payment of CC bill for February 2024-Deferred by the Hon'ble Division Bench by its order dated 11.03.2024-Letter to SEs / DFCs-Model Letter sent.

Technical meetings held during 2023-24

S. No.	Date	Subject	Presented by	
1	10.05.2023	Harmonics-TNERC Regulation - Why and What Review of Power Quality Measuring Equipment's Technical Preview of UMG512PRO and IEEE519 Checklist Empowering Electrical Systems	AD Thirumurthy Mr. Tobias Bangert Mr. Hari Bala Mr. K. Ravichandran	COINDIA Auditorium, Coimbatore
2	03.06.2023	One day Workshop and Application note to empower to HT industries on Navigating the latest Regulations and best practices for Optimal Power Quality		Coimbatore Institute of Technology - Coimbatore
3	25.11.2023	Scheduling and Deviation Settlement and Related Matters for Wind and Solar Generation) Regulations, 2023	Sri N. Manmathan - Leap Green Energy Private Limited	ND Hall 2nd Floor, SIEMA Building
4	06.01.2024	"Solar Panels and its Impact on the Solar Project"	Mr. Sanjay Kondaas Automation	ND Hall 2nd Floor, SIEMA Building
5	16.02.2024	"Present Technologies in Solar Energy"	Renfra Energy	ND Hall 2nd Floor SIEMA Building
6	28.02.2024	"TNERC Forecasting, Scheduling and Deviation Settlement Mechanism (DSM) and related mattersfor Wind and Solar Generation) Regulations, 2024"	Leap Green Energy Pvt Ltd	The Residency Towers
7	11.03.2024	Workshop on Solar Forecasting and Scheduling in Tamil Nadu	RE Connect Energy	Hotel Le Meridien Coimbatore

Representations sent to State authorities

S. No.	Date	To	Subject
1	17.04.2023	The Secretary, TNERC	To guide consumers with a standard formula and illustration example for calculation of Isc at Point of Common Coupling.
2	21.04.2023	TNERC	Attended a meeting with TNERC, & TANGEDCO officials in connection with implementation of Deviation Settlement Mechanism Regulation.
3	12.05.2023	The Chief Minister, Tamil Nadu Copy to: 1. Tamil Nadu Electricity Minister 2. Energy Secretary 3. Secretary- TNERC 4. CMD- TANGEDCO	Direct TANGEDCO to collect Minimum Demand Charges up to the recorded Demand- Due to the severe recession seen.
4	23.05.2023	Chairman- TNERC	To Revise the interest on Security Deposit lying with TANGEDCO, of HT and LT consumers at par with interest provided by TNPFDCL.
5	26.05.2023	The Secretary, TNERC	Comments sent on Draft Amendment to Regulations of Tamil Nadu Electricity Distribution Standards of Performance Regulations 2004.
6	27.05.2023	Chairman- TNERC	Request to Implement the OA Rules Notified in Amendment to the Green Energy Open Access Rules 2022 vide Notification No. 309 dated 23.05.2023.
7	10.06.2023	CMD- TANGEDCO	Appeal to account the balance units after adjustment of 20/25 years old Windmills in the banking account.
8	21.06.2023	CFC- Revenue & CE-Information Technology- TANGEDCO	Enabling the OA Software to permit to allow the Wind Energy Generated by WEGs completed 20/25 years absorbed urgently in pursuance of the sustainable Court Orders-Regarding.

S. No.	Date	To	Subject
9	06.07.2023	CE Commercial & Director-Distribution TANGEDCO	Installation of Power Quality Meter - Regarding.
10	29.08.2023	Chief Minister of Tamil Nadu	Request for Relief Measures in Electricity Demand Charges, Networking Charges and Banking of wind energy for industries.
11	29.08.2023	Minister for Electricity	Request for Relief Measures in Electricity Demand Charges, Networking Charges and Banking of wind energy for industries.
12	29.08.2023	Minister for Industries	Request for Relief Measures in Electricity Demand Charges, Networking Charges and Banking of wind energy for industries.
13	29.08.2023	Chairman TNERC	Request for Relief Measures in Electricity Demand Charges, Networking Charges and Banking of wind energy for industries.
14	06.10.2023	Secretary-TNERC	Seeking clarifications on Draft regulation on Tamil Nadu Electricity Regulatory Commission (Forecasting, Scheduling and Deviation Settlement and Related Matters for Wind and Solar Generation) Regulations.
15	25.10.2023	Secretary-TNERC	TECA Comments on Draft Tamil Nadu Electricity Regulatory Commission (Forecasting, Scheduling and Deviation Settlement and Related Matters for Wind and Solar Generation) Regulations 2023.
16	31.10.2023	S.E- TANGEDCO	To Refund the e-tax collected from members paid by them from September 1991 to May 2003.

S. No.	Date	To	Subject
17	02.11.2023	Chairman- TNERC & CMD TANGEDCO	Representation for Improved Safety Measure and timely measures by TNEB and TNERC to prevent loss innocent of life.
18	03.11.2023	Joint Managing Director - Finance, TANGEDCO,	Non Compliance of High Court Orders directing the TANGEDCO to refund the payment to consumers by way of adjustments in CC Bills.
19	08.11.2023	Chairman cum Managing Director	Seeking Information on Energy Consumption.
20	08.11.2023	Director / Operation State Load Despatch Centre/Chennai, TANTRANSCO	Seeking Information on Energy Consumption.
21	25.11.2023	Hon'ble Minister for Industries, Government of Tamil Nadu	Request for Relief Measures in Banking of wind energy, Electricity Demand Charges, and Networking Charges for Industries.
22	25.11.2023	Hon'ble Minister for Electricity, Non Conventional Energy Government of Tamil Nadu	Request for Relief Measures in Banking of wind energy, Electricity Demand Charges, and Networking Charges for Industries.
23	05.12.2023	CE- TANGEDCO	Frequent Power failure in Mathampalayam substation.
24	16.12.2023	CFC-Revenue	Restricting the levy of Network Charges at 50% level only to LT CT III-B Industries - Not looking consistent with the GO / TNERC Order-Matter represented for reconsideration.
25	16.12.2023	Secretary-TNERC	Restricting the levy of Network Charges at 50% level only to LT CT III-B Industries - Not looking consistent with the GO / TNERC Order-Matter represented for reconsideration.

S. No.	Date	To	Subject
26	16.12.2023	Secretary-MSME Department	Restricting the levy of Network Charges at 50% level only to LT CT III-B Industries - Not looking consistent with the GO / TNERC Order-Matter represented for reconsideration.
27	01.02.2024	The Secretary, TNERC	Amendment to Electricity (Rights of Consumers) Amendment Rules, 2023-Implementation of the Amendments notified-Represented.
28	01.02.2024	The CFC-Regulatory Cell, TANGEDCO	Amendment to Electricity (Rights of Consumers) Amendment Rules, 2023-Implementation of the Amendments notified-Represented.
29	08.03.2024	The Secretary, TNERC	Levying of separate Scheduling Charges to the SLDC on Wind and Solar Energy based on the Tariff Orders-After the introduction of Forecasting, Scheduling and DSM Regulations 2024 whether to be continued-Clarification Requested.

Representations sent to Central authorities

S. No.	Date	Representation Send to	Subject
01	06.03.2024	The Secretary, Ministry of New and Renewable Energy	PM Surya Ghar Muft Bijili Yojana - For implementing the Scheme in the State of Tamil Nadu the TANGEDCO demands Network Charges additionally-Represented for intervention-Regarding

The legal case status as on 02.08.2024

S. No.	Forum	Prayer	Status
1	Appellate Tribunal for Electricity	<p>Appealed against the TNERC Tariff Order dated 09 Sept 2022.</p> <p>Appeal No. 170 of 2023</p>	<p>TECA's appeal was admitted by the Appellate Tribunal for Electricity (APTEL) on February 13, 2023. The last hearing was held on March 28, 2023, during which the Hon'ble APTEL directed TNERC and TANGEDCO to file their submissions within 6 weeks. The appellant, TECA, was given 4 weeks to file a rejoinder, with an advance copy provided to the other side.</p> <p>The registry was instructed to verify the completion of pleadings and include the appeal in the 'List of Finals' to be taken up in its turn. TNERC and TANGEDCO subsequently filed their submissions, and TECA filed a rejoinder.</p> <p>The matter is now listed for the final hearing.</p>
2	High Court of Madras	<p>Directing TANGEDCO to withdraw MD Charges during Lock Down Period</p> <p>WP No. 7679 of 2020</p>	<p>TECA filed a Writ petition under Article 226 of the Constitution of India praying for a writ of mandamus to direct TANGEDCO to withdraw the maximum Demand charges of 90% for the months of March and April 2020 for the members of the Petitioner Association and assess the same at 20% or to the extent of Recorded Demand and also to raise the monthly Bill calculating the Maximum Demand Charges at the rate of 20% or to the extent of Recorded Demand for the month of May 2020 charges and to refund the amount collected or to adjust the same in future bills till 17th May 2020 or till the extended period of Lock Down, if any, by the Government of Tamil Nadu and not to levy Power Factor penalty during the Lock Down period.</p> <p>This Writ Petition was allowed with directions to TANGEDCO to rework the CC bills allowing 20% Demand Charges or to the extent of recorded demand as well as to prevent Levy of Power Factor Penalty through a Judgment of Single Judge dated 14.08.2020.</p>

The legal case status as on 02.08.2024

S. No.	Court	Appeal No.	Prayer & Status
3	Division Bench at High Court of Madras	<p>TANGEDCO Appeal filed before Division Bench against the Judgement dated 14.08.2020</p> <p>WA No.55652 of 2020, WA No. 836 of 2020, WA No. 1113, 1114, 1115 and 1116 of 2020 CNR NUMBER: HCMA01-079146-2020</p>	<p>TANGEDCO filed an Appeal before the Division Bench challenging the Single Judge's Judgment dated 14.08.2020. TANGEDCO's appeal was heard first on 22.09.2020 and the appeal was admitted by the Division bench.</p> <p>The second hearing was held on 07.01.2021. Subsequently the third hearing was held on 18.08.2021.</p> <p>The matter was further listed for hearing on 22.07.2024 as item no 7 and has been adjourned by 2 weeks.</p>
4	High Court of Madras	<p>Harmonics for 11 & 22 KV Consumers and Methodology of measurement.</p> <p>WP No. 9953/2022</p>	<p>TANGEDCO's Petition and TNERC's Order: TANGEDCO filed MP No. 22 of 2021 before TNERC seeking to approve a new methodology for measurement of harmonics with HT/EHT consumers and impose a 15% compensation on the respective tariff for 11 and 22 kV consumers. The last hearing was held on 10.08.2021, and TECA filed a strong objection. TNERC dismissed the petition filed by the CE-Commercial. However, TECA filed a writ petition (WP No. 18139 and 18128 of 2021) in the Hon'ble High Court on 08.09.2021, challenging TNERC's order.</p> <p>The Hon'ble High Court heard the matter on 20.04.2022 and directed the 2nd respondents to be served notice. The court also directed the 4th respondent to consider TECA's objection dated 13.11.2021 after hearing all parties.</p> <p>The first hearing was held on 20.04.2022. The Court directed to serve notice served to 2nd Respondents. Further direction to the 4th Respondent considering the objection of the petitioner dated 13.11.2021 after hearing the all the parties. The hearing was posted on 07.06.2022.</p> <p>As per the High Court Website this matter was listed for hearing 25.03.2024.</p>

The legal case status as on 02.08.2024

S. No.	Court	Appeal No.	Prayer & Status
5	Supreme Court of India	E-Tax on maximum Demand & Self Generation Tax SLP No.35425-35426 of 2012	<p>The relief sought was to quash the levy of E-tax on Maximum Demand and self-generation. The Special Leave Petition (SLP) filed by TECA was dismissed on the basis that an association could not be a party to the proceedings. Regarding the Generation Tax, the Court issued a notice to the Government for a response. The Energy Secretary of Tamil Nadu was directed to appear before the Hon'ble Supreme Court. However, despite the Secretary's appearance, no resolution was reached.</p> <p>On September 25, 2018, the Hon'ble Supreme Court, after hearing the matter on its merits, issued an order suggesting that both parties should attempt to reach a settlement to conclude the litigation.</p> <p>The last hearing took place on November 27, 2018, during which the Hon'ble Supreme Court granted leave on the matter. Subsequently, the SLP will be transformed into a Civil Appeal and will be scheduled for a hearing in due course. Additionally, there is an ongoing appeal related to this matter pending before the Division Bench of the Madras High Court in WP Nos. 11016 & 11017 of 2008.</p>
6	Supreme Court	Solar Purchase Obligation	<p>Civil Appeal No. 7945-7946 of 2014A Civil Appeal at Hon'ble Supreme Court against the APTEL order dated 21.01.2014.</p> <p>The appeal came before the Hon'ble Supreme Court on 16.11.2016. However, the Appeals of Respondents were dismissed by the Supreme Court as the advocates for both respondents were not present in the court on that day.</p> <p>TANGEDCO subsequently filed an application for restoration of the Appeal, arguing that the dismissal was not on merits. The Hon'ble Supreme Court admitted this appeal, and the last hearing was held on October 17, 2019.</p>

The legal case status as on 02.08.2024

S. No.	Court	Appeal No.	Prayer & Status
7	Competition Commission of India	Equitable Distribution of Power	<p>TECA filed with Competition Commission of India (CCI) for Equitable Distribution of Electricity in Tamil Nadu During R&C Period. The CCI issued an order on 8.10.2021, directing the Director General (DG) to investigate potential violations of the Competition Act.</p> <p>Following the directive, DGI notified the CMD of TANGEDCO to supply specific information and supporting documents.</p> <p>In response, TANGEDCO filed Writ Petition No. 35047 of 2013 and MP No. 1 of 2013 in the Madras High Court, seeking to quash both the CCI order and the DG's notice.</p> <p>After several hearings, the Hon'ble Court issued a final order on 22.12.2021 directing the CCI to proceed with the investigation.</p> <p>Simultaneously, the DH issued a notice to key associations, including TECA, ICCI, and TASMA, regarding an investigation into the alleged abuse of dominance by TANGEDCO during the period from 2008 to 2013. TECA was mandated to respond by February 10, 2022, and submitted its reply on February 4, 2022.</p> <p>The matter is currently pending final disposal.</p>
8(a) 8(b)	Supreme Court	<p>Levy of Excess demand and energy charges for violation of peak Hour restriction.</p> <p>Civil Appeal Nos. 1090-1099 of 2011 & 2859 of 2011</p>	<p>Excess Demand and Energy Charges During Peak Hours</p> <p>TNEB levied excess demand and energy charges on consumers for consumption during peak hours from 1.11.2008, based on the TNERC order in MP No. 42 of 2008 dated 28.11.2008. This was challenged by TECA before TNERC in MP No. 4 of 2010.</p> <p>TNERC dismissed TECA's petition in its order dated 04.05.2010, holding that TANGEDCO was entitled to impose the excess demand and energy charges during evening peak hours, as it</p>

The legal case status as on 02.08.2024

S. No.	Court	Appeal No.	Prayer & Status
			<p>was in consonance with the Commission's order dated 28.11.2008.</p> <p>TECA appealed against this order before APTEL. APTEL, in its order dated stated that there was no clarity in TNERC's order dated 28.11.2008, about excess demand charges and excess energy charges for evening peak hour violations. It was only in the order dated 04.05.2010, that the TNERC made it clear that excess demand and energy charges were applicable from 28.11.2008. Hence, TNERC had the power to grant permission to TANGEDCO to collect excess demand charges and excess energy charges only prospectively, i.e., from the order dated 04 May 2010.</p> <p>TANGEDCO challenged APTEL's order in the Supreme Court. The appeal was admitted on February 4, 2011. The last hearing was held on October 17, 2022.</p> <p>No further hearing has taken place since then.</p>

Annexure - 3**Electric Power supply situation in India in the year 2023-24**

India has emerged as the fastest-growing major economy in the world and is expected to be one of the top three economic powers in the world over the next 10-15 years, backed by its robust democracy and strong partnerships. Strong economic growth in the first quarter of FY 2022-23 helped India overcome the UK to become the fifth-largest economy after it recovered from repeated waves of COVID-19 pandemic shock. Real GDP in the first quarter of 2022-23 is currently about 4% higher than its corresponding 2019-20, indicating a strong start for India's recovery from the pandemic. With an improvement in the economic scenario and the Indian economy recovering from the Covid-19 pandemic shock, several investments and developments have been made across various sectors of the economy. According to World Bank, India must continue to prioritize lowering inequality while also putting growth-oriented policies into place to boost the economy. Over the years, the Indian government has introduced many initiatives to strengthen the nation's economy. The Indian government has been effective in developing policies and programs that are not only beneficial for citizens to improve their financial stability but also for the overall growth of the economy.

India is a resource-rich and diverse country. According to the Economic Survey published by Ministry of Finance, India to witness GDP growth of 6.0 percent to 6.8 percent in 2023-24. The Asian Development Bank (ADB) projects growth in India's gross domestic product (GDP) to moderate to 6.4% in fiscal year (FY) 2023 ending on 31 March 2024 and rise to 6.7% in FY2024, driven by private consumption and private investment on the back of government policies to improve transport infrastructure, logistics, and the business ecosystem. Despite the global slowdown, India's economic growth rate is stronger than in many peer economies and reflects relatively robust domestic consumption and lesser dependence on global demand.

An economy consists of many sectors. However, infrastructure is known to be the backbone of any economy. Roads, railways, electricity, and banking services are the very bedrock on which the modern economy grows. Until and unless a nation has robust infrastructure, any other industry will find it difficult to grow and prosper. The extent and quality of infrastructure determines the ability of the country to utilize its comparative advantage and enables cost competitiveness.

Power sector is one of the critical elements of any nation's economic development and it will play an important role to make India a developed nation. Government, in past years had taken various initiatives to transform the country from power deficit to power surplus nation which includes increasing the share of renewable energy in the overall capacity mix, connecting the whole nation into one grid, strengthening the distribution system and achieving universal household electrification.

India's per capita electricity consumption was 1255 kWh in 2021-22, which is around one-third of the global average of per capita electricity consumption. which is just 1/3rd of the world's average per capita electricity consumption of 3260 kWh. Also, it is lower than other developing countries like Brazil and China.

India is the third-largest producer and third-largest consumer of electricity worldwide. According to the Ministry of Power, the national electric grid in India has an installed capacity of 417.668 GW as of 31 May 2023. Renewable power plants, which also include large hydroelectric plants, constitute 39.2 % of total installed capacity.

India is the world's largest single frequency electricity grid. Earlier, India could transfer about 37,000 MW (of electricity) from one corner to the other. Now it is increased to transfer 1,12,000 MW. India was ranked fourth in wind power, fifth in solar power and fourth in renewable power installed capacity, as of 2020. India is the only country among the G20 nations that is on track to achieve the targets under the Paris Agreement.

The country is a pioneer in floating solar technology, with the world's largest floating solar power plant, located in Kerala. The plant has a capacity of 500 kilowatts and is expected to generate 7.5 lakh units of electricity per year. India is also home to the world's largest solar park, the Pavagada Solar Park in Karnataka, which has a capacity of 2 GW. According to a report by the Institute for Energy Economics and Financial Analysis (IEEFA), the cost of solar power in India has fallen by 84% since 2010, making it cheaper than coal-based power in most parts of the country. Similarly, the cost of wind power has fallen by 49% in the past decade, making it one of the most cost effective sources of energy in India

According to the report from the Central Electricity Authority (CEA) for June India had a total installed capacity of 176,242 MW (including large hydro as on 31 May 2023). India's significant energy was produced from thermal sources. Renewable energy including large hydro accounted for 24.63 percent of the total energy generated in India. As per June 2023 statistics, India's collective renewable energy installations, including substantial hydroelectric ventures, surged to 176.24 GW, accounting for 41.4% of the nation's entire power capacity composition. The solar energy generation for June 2023 stood at 9,607.58 million units (MU), showcasing a 16.32% rise from the corresponding month in 2022. The wind energy generation reached 11,557.77 MU in June 2023, marking a 19.05% increase compared to the same period last year. The overall renewable energy generation (excluding large hydro) for June 2023 amounted to 36,936.82 MU, marking a 10.45% increase compared to June 2022.

Despite these successes, India's renewable energy sector still faces challenges. The country's power distribution companies, known as DISCOMs, have struggled to integrate renewable energy into the grid due to a lack of grid infrastructure and limited storage capacity. This has led to curtailment of renewable energy output, where power generated by wind and solar projects is wasted due to a lack of demand or transmission infrastructure

The government has played a proactive role in promoting the use of renewable energy sources.

Installed Power Station Capacity in India as of 30th June 2024.

Installed Power Station Capacity in India as of 30th June 2024

Sector	Thermal (MW)					Nuclear	Renewable		
	Coal	Lignite	Gas	Diesel	Total Thermal		Hydro	RES* (MNRE)	Total Renewable
Central	65,760	3,640	7,237	0.00	76,637	7,480	15,664	1,632	17,297
State	67,537	1,150	7,012	280	75,979	0.00	27,254	2,492	29,746
Private	72,598	1,830	10,574	308	85,311	0.00	3,931	1,25,518	1,29,449
All India	20,58,950	6,620	24,824	589	2,37,928	7,480	46,850	1,29,642	1,76,492

(Courtesy: CEA)

Power demand in India

As India is a developing nation, with the increase in economic activity, the demand for power is also increasing. India has witnessed electricity demand increased at CAGR of around 4.1 % during the last decade and it is projected that electricity demand is likely to grow at CAGR of 7.18 % (as per 20th EPS Report) for next five years. Over the years the installed capacity of Power Plants (Utilities) has increased to 3,99,496 MW as on 31.03.2022 and has further increased to 4,10,339 MW as on 31.12.2022. Regional grids have been integrated into a single national grid with effect from 31.12.2013 thereby providing free flow of power from one corner of the country to another through strong inter regional AC and HVDC links. As a result, the peak demand (MW) not met as well as energy (MU) not supplied have registered steady decline on all India bases.

According to the MOP data the electricity generation target (Including RE) for the year 2023-24 has been fixed as 1750 billion Unit (BU). comprising of 1324.110 BU Thermal; 156.700 BU Hydro; 46.190 Nuclear; 8 BU Import from Bhutan and 215 BU RES i.e. growth of around 7.2% over actual generation of 1624.158 BU for the previous year (2022-23). The generation during 2022-23 was 1624.158 BU as compared to 1491.859 BU generated during 2021-22, representing a growth of about 8.87%.

In India, the peak power supply of electricity touched all-time high of 223.23 GW on June 9,2023 due to unseasonal rains on consumption and the energy met on same day stood at 4,913 million units (MU)

During the April-June period of FY23, against the requirement of 404.76 BU, the energy supplied was 400.65 BU, with a shortage of 1 per cent of the energy requirement. The gap is generally due to factors other than inadequacy of power availability, such as constraints in the distribution network, financial constraints, commercial reasons, forced outages of generating units, etc.

As per the load generation balance report 2022-23, published by the Central Electricity Authority (CEA), the country's energy requirement is assessed to be at 1,505,198 million units (MU) as against the energy availability of 15,49,597 MU for 2022-23.

In consideration of the increasing power demand in the country, conventional thermal projects totaling 27,550 megawatts (MW) and conventional hydroelectric projects of 14,103.50 MW capacity are presently under construction in the country. Further, 8,700 MW of nuclear power projects are also under construction.

India has an electricity-GDP elasticity ratio of 0.8. 7% growth in energy supply will be required if India is to grow at 8%. This shows that electricity will continue to remain a key input in India's GDP growth.

According to the National Electricity Plan document, the projected All India peak electricity demand and electrical energy requirement is 277.2 GW and 1907.8 BU for the year 2026-27 and 366.4 GW and 2473.8 BU for the year 2031-32 as per 20th Electric Power Survey (EPS) Demand projections. The Energy Requirement & Peak Demand are inclusive of the impact due to increased adoption of Electric Vehicles, Installation of Solar roof tops, Production of Green hydrogen, Saubhagya scheme etc.

Based on generation planning studies carried out under the purview of preparation of National Electricity Plan for the period of 2022-27, the likely Installed Capacity for the year 2026-27 is 609,591 MW comprising of 273,038 MW of Conventional capacity (Coal-235,133MW, Gas-24,824MW, Nuclear-13,080MW) and 336,553 MW of Renewable based Capacity (Large Hydro-52,446 MW, Solar-185,566 MW Wind-72,895 MW, Small Hydro-5,200 MW, Biomass-13,000MW, Pump Storage Plants (PSP projects) -7446MW) along with BESS capacity (Battery Energy Storage System) of 8,680MW/34,720 MWh.

Aggregate Technical & Commercial losses in India

According to data from the Ministry of Power, AT&C losses were as high as 25.5 percent in FY13. Till FY21, the AT&C losses stood at 22.3 percent. In 2021, However, in FY22 it drastically declined to 16.4 percent.

The government had set the target to bring down AT&C losses to 12-15 percent by the financial year 2025. As per provisional data, in FY23, India's average AT&C losses have further come down to 13.5 percent. It is a big achievement considering that a decline of about 8.8 percentage points has been achieved in a short span of just two years

The AT&C loss reduction has happened because of the Governments "Revamped Distribution Sector Scheme (RDSS)", which incorporates a funding outlay of Rs 3 lakh crore to state discoms against the achievement of targets and loss reduction trajectory. Apart from RDSS, other decisive measures such as late payment surcharge rules, prudential lending norms by Power Finance Corporation (PFC) and REC etc., also have helped in loss reduction

GOVERNMENT POLICIES & INITIATIVES

The Government of India has identified the power sector as a key sector of focus to promote sustained industrial growth. Some initiatives by the Government to boost the Indian power sector are as below:

1. Electricity Amendment rules, 2022

Government has made amendments in electricity rules 2005.

Major rules added through amendment:

- a. Timely recovery of power purchase costs by distribution licensee: The Appropriate Commission shall specify a price adjustment formula for recovery of the costs arising due to various reasons.

- b. Resource Adequacy: A guideline for assessment of resource adequacy during the generation planning stage (one year or beyond) as well as during the operational planning stage (up to one year) shall be issued by the Central Government.
 - c. Energy storage system: The Energy Storage Systems shall be considered as a part of the power system, as defined under clause (50) of section 2 of the Act. The Energy Storage System shall be utilized either as independent energy storage system or network asset or in complementary with generation, transmission and distribution.
 - d. Implementation of Uniform Renewable Energy Tariff for central pool: The Implementing Agency shall compute the uniform renewable energy tariff for selling of electricity to end procurer by intermediary procurer, monthly, as per the methodology specified in Rules. The uniform renewable energy Tariff shall be applicable only to power procured by the end procurers and shall not in any manner have any implication on the renewable energy tariff discovered under the respective tariff based competitive bidding process and payable to renewable energy generators by the intermediary procurer as per the Power Purchase Agreement.
2. Waiver of ISTS charges on transmission of electricity generated from Solar, Wind, Pumped Storage Plants and Battery energy Storage Systems

Ministry of Power vide order dated 21.06.2021, has extended the waiver of ISTS charges on transmission of electricity generated from solar and wind sources for projects to be commissioned up to 30th June 2025. Ministry of Power vide order dated 21.6.2022 has extended the waiver of ISTS charges on transmission of electricity generated from Solar and Wind projects commissioned upto 30th June,2025. To encourage the capacity addition in battery storage and pumped storage projects, waiver of ISTS charges shall also be allowed for Hydro Pumped Storage Plant (PSP) and Battery Energy Storage System (BESS) projects

3. **Renewable Purchase Obligations (RPOs) and Energy Storage obligations Trajectory till 2029-30**

Ministry of Power has issued RPO trajectory vide order dated 22.07.2022 and corrigendum dated 19th September 2022. Some other initiatives by the Government to boost the Indian power sector are as below:

- In the Union Budget 2022-23, the government allocated US\$ 885 million (Rs. 7,327 crore) for the solar power sector including grid, off-grid, and PM-KUSUM projects.
- Under the Union Budget 2022-23, the government announced the issuance of sovereign green bonds, as well as conferring infrastructure status to energy storage systems, including grid-scale battery systems.
- The Green Energy Corridor projects have been initiated to facilitate renewable power evacuation and reshaping the grid for future requirements. As on October 2022, 8651 ckm of intra-state transmission lines have been constructed and 19,558 MVA intra-state substations have been charged.

- To encourage rooftop solar (RTS) throughout the country, Ministry New and Renewable Energy has developed a National Portal wherein any residential consumer from any part of the country can apply for rooftop solar without waiting for Discom to finalize tender and empanel vendors. Since the launch on July 30, 2022, the total number of applications received on the national portal is for 117 MW solar capacity and the feasibility of more than 18 MW projects is granted.
- Production Linked Incentive Scheme (Tranche II) on 'National Program on High Efficiency Solar PV Modules', with an outlay of US\$ 2.35 billion (Rs. 19,500 crore) was approved and launched.
- As of August 24, 2022, over 36.86 crore LED bulbs, 72.18 lakh LED tube lights and 23.59 lakh energy-efficient fans have been distributed across the country, saving around 48,411 million kWh per year and around Rs. 19,332 crore (US\$ 2.47 billion) in cost savings.
- As of November 2022, over 51.62 lakh smart meters have been deployed under the National Smart Grid Mission (NSGM), with a further 61.13 lakh to be deployed.
- Electrification in the country is increasing with support from schemes like Deen Dayal Upadhyay Gram Jyoti Yojana (DDUGJY), Ujwal DISCOM Assurance Yojana (UDAY), and Integrated Power Development Scheme (IPDS).
- To meet India's 500 GW renewable energy target and tackle the annual issue of coal demand supply mismatch, the Ministry of Power has identified 81 thermal units which will replace coal with renewable energy generation by 2026.
- In February 2022, a parliamentary standing committee recommended the government to take steps to increase the loan limit for renewable energy sector under priority sector lending. The current limit stands at Rs. 30 crore (US\$ 3.93 million).

According to Crisil Ratings, New equated monthly instalment scheme introduced by power ministry can help electricity distribution companies (discoms) save a quarter of their additional payouts and clear around Rs 20,000 crore payments to generation firms (gencos) this fiscal

Renewable energy generation is an important step in achieving the objective of climate change, hence it should be encouraged and scaled up. But the country's weak transmission grid remains a serious hurdle for renewable energy initiatives. Every year, hundreds of renewable energy projects are forced to halt in the advanced planning phases due to transmission line upgrade delays and associated costs. Since renewable energy projects are typically located in distant places far from major cities, transmission becomes much more problematic.

It is critical to make proper efforts to strengthen grid infrastructure and operations. Better transmission grid stability can be achieved by planning, cooperation, investment, and a shift in operations. These efforts, when paired with smart grid, storage technology, and improved pricing, can help accomplish the greater aim of the Indian power sector of accessibility and affordability.

Some initiatives by Government of India to boost India's renewable energy sector are as follows:

- In Budget 2023-24, Green Growth identified is one of the nodes in the SAPTARISHI (seven priorities).
- In Budget 2023-24, pumped storage projects received a push with a detailed framework to be formulated.
- In Budget 2023-24, US\$ 1.02 billion (Rs. 8,300 crore) central sector support for ISTS infrastructure for 13 GW renewable energy from Ladakh was announced.
- On November 19, Prime Minister Mr. Narendra Modi dedicated the 600 MW Kameng Hydro Power Station in Arunachal Pradesh to the country. The project, which covers more than 80 kilometers and costs about Rs. 8,200 crore (US\$ 1 billion) is in Arunachal Pradesh's West Kameng District.
- On November 9, Minister for Finance & Corporate Affairs, Ms. Nirmala Sitharaman, approved the final Sovereign Green Bonds framework of India. The Paris Agreement's Nationally Determined Contribution (NDC) targets will be further strengthened by this approval, which will also aid in attracting foreign and domestic capital to green projects.
- In the Union Budget 2022-23, the allocation for the Solar Energy Corporation of India (SECI), which is currently responsible for the development of the entire renewable energy sector, stood at Rs. 1,000 crores (US\$ 132 million).
- In the Budget, the government allocated Rs. 19,500 crore (US\$ 2.57 billion) for a PLI scheme to boost manufacturing of high-efficiency solar modules.
- In February 2022, Nepal and India agreed to form a Joint Hydro Development Committee to explore the possibility of viable hydropower projects.
- In November 2021, at the Cop-26 Summit in Glasgow, Prime Minister Mr. Narendra Modi made a promise to increase India's renewable energy generation capacity to 500 GW and meet 50% of India's energy needs through renewable means by the year 2030.
- In October 2021, the Ministry of Power announced a new set of rules aimed at reducing financial stress for stakeholders and safeguarding timely cost recovery in electricity generation.
- In August 2021, the Indian government proposed new rules for the purchase and consumption of green energy. The latest rules are a part of government measures to encourage large-scale energy consumers, including industries, to leverage renewable energy sources for regular operations.
- In July 2021, to encourage rooftop solar (RTS) throughout the country, notably in rural regions, the Ministry of New and Renewable Energy plans to undertake Rooftop Solar Program Phase II, which aims to install RTS capacity of 4,000 MW in the residential sector by 2022 with a provision of subsidy.

- In July 2021, the Ministry of New and Renewable Energy (MNRE) gave the go ahead to NTPC Renewable Energy Ltd., a 100% subsidiary of NTPC, to build a 4,750 MW renewable energy park at the Rann of Kutch in Khavada, Gujarat. This will be India's largest solar park to be developed by the country's leading power producer.
- The Government of India has announced plans to implement a US\$ 238 million National Mission on advanced ultra-supercritical technologies for cleaner coal utilization.
- Indian Railways is taking increased efforts through sustained energy efficient measures and maximum use of clean fuel to cut down emission level by 33% by 2030.

The government has spent US\$ 4.63 billion on hydroelectric projects to provide electricity to villages in Jammu and Kashmir from 2018-21

Annexure - 4

Electric Power supply situation in Tamil Nadu in the year 2023-24

Tamil Nadu is the second richest state in India. It is also the most industrialized state in the country. Tamil Nadu is the fourth largest state of India. It has a diversified manufacturing sector and features among the leaders in several industries like automobiles and auto components, engineering, pharmaceuticals, garments, textiles, leather, chemicals, plastics, etc. It ranks first among the states in terms of number of factories and industrial workers. Tamil Nadu is a leading global hub for agri-commodities, metals, minerals. The major minerals mined in Tamil Nadu are limestone, bauxite, gypsum, lignite (brown coal), magnesite and iron ore.

Tamil Nadu is the second wealthiest state by GDP and is the most industrialized state in India. Tamil Nadu has the one of the highest Gross State Domestic Products (GSDP) in the country. The Gross State Domestic Product (GSDP) of Tamil Nadu in 2021-22 (at current prices) is projected to be Rs 21,36,351 crore, an annualized increase of 7.6% over the GSDP in 2019-20. As per the revised estimates, in 2020-21, GSDP is estimated to increase by 5.3% over 2019-20. Tamil Nadu's per capita GSDP (at constant prices) is estimated at Rs 1,70,043 in 2020-21, 1% higher than that in 2019-20.

Over 60% of the state is urbanized, accounting for 10.6% of the urban population in the country, while only comprising 6% of India's total population. It has been ranked as the most economically free state in India by the Economic Freedom Rankings for the States of India.

Tamil Nadu is the only state in India to have all its districts covered under industrial corridor projects. It is aimed at development of futuristic industrial cities in Tamil Nadu which can compete with the best manufacturing and investment destinations in the world.

Tamil Nadu has well-developed social, physical and industrial infrastructure and virtual connectivity. Tamil Nadu has well developed infrastructure with an excellent road and rail network, three major ports, 23 minor ports, and seven airports across the state providing excellent connectivity.

Tamil Nadu, being an industrialized and urbanized State, has 4th highest peak energy demand in the country. It has highest energy consumption among the Southern States. Tamil Nadu operates the most diversified electricity generation fleet in India. The state's power sector also claims the third highest total installed capacity, and the highest generation from renewable sources in the country. It was also one of the first states to meet the goal of 100% household and village on-grid electrification. Tamil Nadu is ranked high among industrialized states in pursuing Energy efficiency initiatives. The total installed capacity of Power in Tamil Nadu stands at 34,706.16 MW as on 01.04.2023.

Total Installed Capacity in Tamil Nadu

S. No	Category	Capacity in MW
I	Conventional energy sources	
1	Thermal	4,320.00
2	Gas	408.20
3	Central Generating Stations (CGS)	6,724.00
4	Power purchases	
	Independent Power Projects (IPP)	1,105.50
	Long Term Open Access (LTOA)	2,835.00
	Medium Term Open Access (MTOA)	252.00
5	Captive Power Projects / Third party generators (Approved open access wheeling quantum)	194.86
	Total Conventional	36,563.27
II	Renewable Energy Sources	
	Hydro	2,321.90
	Wind	9,015.09
	Solar (STU connected - 7,396.37 MW, Roof Top- 599.16 MW)	7,995.53
	LTOA (through PSA with SECI)	500.00
	Bio-mass - combustion	206.79
	Co-Generation (Bagasse)	684.40
	Total Renewables	20,723.71
	Grand Total	36,563.27

Source: Energy Department - Policy Note 2023-24

With rising temperatures, the State's power demand has been hitting new highs this summer. Tamil Nadu's peak power demand crossed 19,000 MW for the first time since records have been maintained for this data, on April 19, touching 19,087 MW and again it has crossed 19387 MW on 20.04.2023 and the daily consumption also hit another all-time high of 423.785MU on 20.04.2023. The increase in power demand this year has been the highest in the past 10 years.

Tamil Nadu is a world leader when it comes to renewable energy, the World Economic Forum (WEF) has said, ranking the state above Sweden and Denmark that are considered champions of green electricity.

Tamil Nadu also ranks on top for rooftop solar energy and third for overall solar capacity, including large-scale solar farms. An analysis by the Institute for Energy Economics and Financial Analysis (IEEFA) reveals that as a proportion of its overall electricity generating capacity, Tamil Nadu's renewable energy puts it among the best countries and states in the world.

Tamil Nadu has installed solar capacity of 6,539.23 MW, of which 1,328.19 MW is connected to the transmission network of the Central Transmission Utility. The maximum solar power of 4,866 MW was harnessed on February 26, 2023, and the maximum solar energy generated and absorbed was 36.0 MU on February 25, 2023.

On 11.09.2022, 74% of Tamil Nadu's total electricity consumption was met out from Renewable Energy creating a record

Future Plans

With the objective of fulfilling the increasing demand for power, the State plans to double the installed capacity for power generation in the State by adding 33,000 MW by 2030. However, the doubling of the power generation capacity is to be carried out through renewable energy sources.

With the objective of fulfilling the increasing demand for power, the State plans to double the installed capacity for power generation in the State by adding 33,000 MW by 2030.

However, the doubling of the power generation capacity is to be carried out through renewable energy sources. An allocation of ₹14,063 crore has been provided in the Budget Estimates towards various subsidies for TANGEDCO including free power for agricultural connections and 100 units free for domestic consumers.

Though the present contribution of green energy to Tamil Nadu grid remains at a healthy rate of 20.88%, it is proposed to be increased to 50% by 2030 through additional capacity creation.

The State's renewable energy capacity stands at 17,225.11 MW, of which wind energy accounts for 8,615 MW and solar 5,303 MW. Aralvaimozhi in Kanyakumari district has the largest Wind Power Capacity in India (1,500 MW). According to the Report submitted by NITI Aayog, Tamil Nadu has performed well in the Energy Efficiency parameter. The highest score in Tamil Nadu is attributed to its efforts toward energy savings in industrial, public, and commercial buildings sector and comparatively low energy intensity

The average power demand of Tamil Nadu is around 15,000 MW and the summer peak demand is around 17,000 MW. The State's maximum demand of 17563 MW was reached on 29.4.2022. The average daily State's consumption was 290-300 million units during 2020-21. Further, maximum daily consumption of 388.078 million units was reached on 29.04.2022.

To meet this demand, Tamil Nadu operates the most diversified electricity generation portfolio in India, with an installed capacity of 32,595 MW which includes 50% of renewable energy, 28% from coal based power plants including shares from central generating stations, 5% from nuclear power

plants, 3% from gas power plants and 14% through Long Term and Medium term Open Access and Captive Power Plants (CPP).

There has been a substantial increase in electric power consumption in the quarter of April-June!

Statistical data released by TANGEDCO informs that there has been an increase of 40.776 Crore units in electric power consumption during the quarter of April-June 2023.

Compared to the figures of the previous year 2022-23, this is a 1.8% higher consumption. At that time, the national power consumption was 4044 Crore units. Regarding the year 2021, April-June consumption was 34037 Crore Units. When compared with this data, the consumption for the quarter of April-June 2022 has been 17.6% higher. As such, the consumption for the current year has recorded only a mild increase.

In the year 2022, the maximum power consumption during April-June was 215.88 Gigawatts. As for the year 2023, the figure for April-June consumption has increased to 223.23 Gigawatts.

INSTALLED CAPACITY (IN MW) OF POWER UTILITIES IN THE STATES/UTS LOCATED IN TAMIL NADU AS ON July 2024

Sector	Thermal					Nuclear	Hydro	MNRE		Grand Total
	Coal	Lignite	Gas	Diesel	Total					
State	4,320.00	0.00	524.08	0.00	4,844.08	0.00	2,178.20	122.70	2300.90	7144.98
Private	5,426.67	250.00	503.10	211.70	6391.47	0.00	0.00	20576.41	20576.41	26967.88
Central	3,025.32	1,709.16	0.00	0.00	4734.48	1,448.00	0.00	231.90	231.90	6414.38
Total	12,771.99	1,959.16	1,027.18	211.70	15970.03	1,448.00	2,178.20	20931.01	23109.21	40527.24

SOURCE – CEA- Executive Summary July 2024

TANGEDCO's thermal units contribute around 70 million units daily. Wind power supply is the maximum among all other sources of power. Wind power is followed by central thermal and nuclear units which provide around 98 million units on an average and long-term agreements with private generators contribute around 40 million units.

The installed generation capacity of TANGEDCO's own Thermal Power plants is only 4,320 MW, of which 12 units with installed generation capacity of 2,520 MW are more than 25 years old and may need to be replaced soon.

Wind power is the largest among all sources of power supply in Tamil Nadu. The State's renewable energy capacity stands at 17,225.11 MW, of which wind energy accounts for 8,615 MW and solar 5,303 MW.

On July 9, Tamil Nadu had evacuated 120.25 million units of wind energy, an all-time high, accounting for 35% of the consumption in the State.

TANGEDCO has exceeded the annual target set by Central Electricity Authority for hydro power generation in 2021-22. During this period, TANGEDCO generated 5,514.10 Million Units (MU), which was higher than the previous five years. The power utility's earlier record was 5,470 MU in 2019-20. The State-owned power utility has 47 hydropower stations with total installed capacity of 2,321.90 MW.

M/s. TAMIL NADU ELECTRICITY CONSUMERS' ASSOCIATION - COIMBATORE

BALANCE SHEET AS ON 31.03.2024

CIN U37102TZ1998GAP008524

Amount in Thousand

Source of Funds	Note	31.03.2024	31.03.2023
Capital Fund And Liabilities			
Capital Fund	1	27,198	25,228
Current Liabilities			
Short Term Provisions	2	11	5
Liabilities For Expenses Payable	3	22	56
Other Current Liabilities	4	13	14
Total		27,244	25,303
Assets			
Non Current Assets			
Fixed Assets			
Tangible Assets	5	99	132
Other Non Current Assets			
Investments	6	26,380	23,908
Others			
Current Assets			
Cash And Cash Equivalent	7	515	917
Other Current Assets	8	250	346
Total		27,244	25,303

The Accompanying notes are integral part of Financial statements

As per my report even dated

For Tamil Nadu Electricity Consumers' Association

Sd/-
P Mahendran BSc FCA
Chartered Accountant
M. No. 029194

Sd/-
N. Pradeep
President

Sd/-
L. Santhosh
Secretary

Sd/-
R. Mahendran
Treasurer

Place : Coimbatore
Date : 02.08.2024
UDIN : 24029194BKBKOP5878

M/s. TAMIL NADU ELECTRICITY CONSUMERS' ASSOCIATION - COIMBATORE

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2024

CIN U37102TZ1998GAP008524

Amount in Thousand

Particulars	Note	31.03.2024	31.03.2023
I Contribution from members	9	4,371	4,473
II Other Income	10	72	28
III Total Revenue (I + II)		4,443	4,501
IV Expenses			
Personnel expenses		885	726
Power Charges		15	14
Other Expenses	11	1,529	2,118
Depreciation	12	33	17
Total Expenses		2,462	2,875
V Excess of Income before exceptional and extraordinary items and tax (III-IV)		1,981	1,626
VI Exceptional Items		-	-
VII. Excess of Income before extraordinary items and tax (V-VI)		1,981	1,626
VIII Extraordinary items			
IX Excess of Income before tax (VII-VIII)		1,981	1,626
X Tax Expense			
Current Tax		11	5
Tax for earlier years		-	-
Deferred Tax			
XI Excess of Income for the period from continuing operations (IX - X)		1,970	1,621

The Accompanying notes are integral part of Financial statements

As per my report even dated

For Tamil Nadu Electricity Consumers' Association

Sd/-
P Mahendran BSc FCA
Chartered Accountant
M. No. 029194

Sd/-
N. Pradeep
President

Sd/-
L. Santhosh
Secretary

Sd/-
R. Mahendran
Treasurer

Place : Coimbatore

Date : 02.08.2024

UDIN : 24029194BKBKOP5878

NOTES ANNEXED TO THE ACCOUNTS

Amount in Thousand

Particulars	31.03.2024	31.03.2023
NOTE : 1	Rs.	Rs.
Capital Fund		
Opening Balance	25,228	23,607
Excess of Income Over Expenditure	1,970	1,621
	27,198	25,228
NOTE: 2		
SHORT TERM PROVISIONS		
Provision For Expenses	-	-
Provision for Taxes	11	5
	11	5
NOTE: 3		
LIABILITIES FOR EXPENSES PAYABLE		
Liabilities for Expenses	22	56
Gandhi Memorial Solar Installation-Fund		
	22	56
NOTE : 4		
OTHER CURRENT LIABILITIES		
Fund for Legal expenses	-	-
Payables	13	14
	13	14
NOTE : 5		
TANGIBLE ASSETS		
Gross Block	376	376
Less: Depreciation	277	244
	99	132
NOTE : 6		
Investments in Mutual Funds (Quoted)	26,380	23,908
Market vlaue of quoted investments as on 31.3.2024	-	-
	26,380	23,908
NOTE: 7		
CASH AND CASH EQUIVALENTS		
(I) Cash In Hand	5	7
(ii) Indian Bank	414	641
(iii) Kotak Mahindra Bank	96	269
	515	917
NOTE: 8		
OTHERS		
Staff Salary Advance	218	70
Trade Receivable	14	71
Tax Deducted @ Source	18	15
GST Input credit	-	187
GST Unclaimed	-	3
	250	346

NOTES ANNEXED TO THE ACCOUNTS

Amount in Thousand

Particulars	31.03.2024	31.03.2023
NOTES - 9	Rs.	Rs.
CONTRIBUTION FROM MEMBERS		
Subscription	4,233	4,170
Entrance Fee	38	43
News Letter Income	22	25
Legal Fund	38	42
Industrial Association Event	-	150
News Letter Advertisement Charges	40	43
TOTAL	4,371	4,473
NOTES - 10		
OTHER INCOME		
Capital gain on sale of mutual fund	71	18
Miscellaneous Income	1	3
Incentive Received From Sale of Bulb	-	-
Dividend Received From Mutual Fund	-	-
Sponsorship Services	-	-
Sale of Internet Advertising Space	-	-
Internet advertisement income	-	-
Income tax refund interest	-	-
Subscription Sez	-	7
TOTAL	72	28
NOTES - 11		
OTHER EXPENSES		
Bank Charges	1	1
Books And Periodicals	7	6
ROC Filing Charges	19	21
Meeting & Seminar	479	211
Postage & Telegrams	106	59
Telephone	13	10
Printing & Stationery	411	256
Rent	138	132
Repairs & Maintenance	53	7
Staff Welfare Expenses	46	53
Membership Fee	3	3
Audit Fees	9	9
Office Maintenance	40	30
E Filing Charges	0	-
Legal Filing Charges	1	112
Travelling Expenses	27	46
Tally Upgradation to ERP 9 Silver	4	4
Website Charges	9	18
Advertisement Charges	75	-
Repairs and Maintenance-Office	-	1
Legal & Professional Charges	88	1,137
GST Payment - Legal & Professional Charges	-	-
GST Payment	-	-
Interest on penalty	-	0
Technical Consultancy service	-	2
TOTAL OF OTHER EXPENSES	1,529	2,118

TAMIL NADU ELECTRICITY CONSUMERS' ASSOCIATION

1st FLOOR, SIEMA BUILDING, 8/4, RACE COURSE, COIMBATORE- 641 018

Note : 11 FIXED ASSETS STATEMENT AS ON 31.03.2024 (AS PER COMPANIES ACT, 2013)

CIN U37102TZ1998GAP008524

Amount in Thousand

S. No.	PARTICULARS	COST AS ON *01.04.2023	ADDITIONS	SALES	COST AS ON 31.03.2024	DEPRECIATION FOR THE YEAR		Balance at 31.03.2024	WDV AS ON 31.03.2024	WDV AS ON 31.03.2023
						As on *01.04.2023	During the Year			
1	AIR CONDITIONER	27.50	-	-	27.50	26.13	-	26.13	1.37	1.37
2	COMPUTER	174.91	-	-	174.91	111.14	23.71	134.85	40.06	63.76
3	FURNITURE AND FITTING	63.54	-	-	63.54	42.43	1.11	43.54	20.00	21.10
4	MOBILE PHONE	14.99	-	-	14.99	7.30	1.30	8.60	6.39	7.68
5	PRINTER	40.11	-	-	40.11	20.28	3.96	24.24	15.87	19.83
6	UPS	29.90	-	-	29.90	29.30	0.60	29.90	-	0.60
7	BATTERY	16.64	-	-	16.64	6.41	1.85	8.26	8.38	10.23
8	SOFTWARE	8.20	-	-	8.20	0.85	0.47	1.32	6.88	7.35
	TOTAL TANGIBLE ASSET	375.79	-	-	375.79	243.84	33.00	276.84	98.95	131.92

M/s. TAMIL NADU ELECTRICITY CONSUMERS' ASSOCIATION - COIMBATORE**CASH FLOW STATEMENT FOR THE FINANCIAL YEAR 2023-24**

CIN U37102TZ1998GAP008524

Amount in Thousand

Particulars	31.03.2024	31.03.2023
Cash From operations :		
Net profit as per profit and loss A/c	1,970	1,621
Add: Provision for Tax	11	5
Add: Preliminary expenses written off		
Add: Depreciation Written Off	33	17
Cash generated / (used) from operations before Working Capital changes	2,014	1,643
(Increase)\Decrease in Trade and other receivables	96	(298)
(Increase)\Decrease in Inventories	-	-
Increase\((Decrease) in Trade payables and other current liabilities	(40)	31
Net Cash generated from/ (used in) Operating Activities	2,070	1,376
Cash from investing activities :		
Purchase of Investments	2,472	1,696
Purchase of Assets	-	61
Net Cash generated from / (used in) Investing Activities	2,472	1,757
Cash from Financing Activities :		
Allotment of Equity shares		
Repayment of Loan (secured)		
Loan borrowed from Directors		
Net Cash generated from / (used in) Financial Activities	-	-
Increase/(Decrease) in Cash & Cash Equivalents	(402)	(381)
Add: Opening balances of cash and cash equivalents	917	1,298
Closing Balance of cash and cash equivalents	515	917

Notes referred above form an integral part of the financial statements

As per my report even date

For Tamil Nadu Electricity Consumers' Association

Sd/-
P. Mahendran BSc FCA
Chartered Accountant
M.No. 029194

Sd/-
N. Pradeep
President

Sd/-
L. Santhosh
Secretary

Sd/-
R. Mahendran
Treasurer

Place Coimbatore
Date 02.08.2024
UDIN 24029194BKBKOP5878

Independent Auditor's Report

To the Members of **M/s TAMIL NADU ELECTRICITY CONSUMERS ASSOCIATION**

Report on the Audit of Financial Statements

Opinion

I have audited the accompanying financial statements of M/s TAMIL NADU ELECTRICITY CONSUMERS ASSOCIATION ("the Association"), which comprise the Balance Sheet as at March 31, 2024, the Statement of Income and Expenditure, the cash flow statement for the year then ended, and a summary of the significant accounting policies and other explanatory information.

In my opinion and to the best of my information and according to the explanations given to me, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Association as at March 31, 2024, and profit/loss, and its cash flows for the year ended on that date.

Basis for Opinion

I conducted my audit in accordance with the Standards on Auditing specified under section 143(10) of the Companies Act, 2013. My responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the Association in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to my audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the Code of Ethics.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key audit matters

Key audit matters are those matters that, in my professional judgement, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Association as it is an Unlisted Company.

Information other than the financial statements and auditors' report thereon

The Association's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, but does not include the financial statements and my auditor's report thereon.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with My audit of the financial statements, My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or my knowledge obtained during the course of my audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information; I am required to report that fact. I have nothing to report in this regard.

Management's responsibility for the financial statements

The Associations Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Association in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Association and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Association's financial reporting process

Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, I exercise professional judgment and maintain professional skepticism throughout the audit.

I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit

evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, I am also responsible for expressing my opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. I consider quantitative materiality and qualitative factors in (i) planning the scope of my audit work and in evaluating the results of my work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters.

I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

The Association is a Company licensed to operate under section 8 of the Companies Act, 2013 (erstwhile Section 25 of the Companies Act 1956) and as such the provision of the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, is not applicable to the Association.

As required by Section 143(3) of the Act, I report that:

- a) I have sought and obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of my audit.
- b) In my opinion, proper books of account as required by law have been kept by the Association so far as it appears from my examination of those books
- c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account
- d) In my opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of the written representations received from the directors as on 31st March, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) Since the Association's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Association is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the Association and the operating effectiveness of such controls vide notification dated June 13, 2017;
- g) The Company being an Association, the other matters to be included in the Auditor's Report in accordance with the requirements of section 197 (16) of the Act, as amended, in respect of whether the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act is not applicable; and
- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in my opinion and to the best of my information and according to the explanations given to me:
 - a) The Association does not have any pending litigations which would impact its financial position.
 - b) The Association did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - c) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Association

- d) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts,
- i) no funds have been advanced or loaned or invested (either from borrowed funds or any other sources or kind of funds) by the Association to or in any other person(s) or entity(ies), including foreign entities 'Intermediaries', with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Association 'Ultimate Beneficiaries' or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
 - ii) no funds have been received by the Association from any person(s) or entity(ies), including foreign entities 'Funding Parties', with the understanding, whether recorded in writing or otherwise, that the Association shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party 'Ultimate Beneficiaries' or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
 - iii) Based on audit procedures carried out by me, that I have considered reasonable and appropriate in the circumstances, nothing has come to my notice that has caused me believe that the representations under sub-clause (i) and (ii) contain any material misstatement.
- e) The Association has not declared or paid any dividends during the year and accordingly reporting on the compliance with section 123 of the Companies Act, 2013 is not applicable for the year under consideration.
- f) Based on my examination, the Association has used an Accounting software for maintaining its books of accounts which has a feature of recording audit trail (edit log) facility and the same has been operated throughout the year for all the transactions recorded in the software and the audit trail feature has not been tampered with and the audit trail has been preserved by the Association as per the statutory requirements for record retention.

Place : Coimbatore
Date : 02.08.2024
UDIN : 24029194BKBKOP5878

Sd/-
P. Mahendran B.Sc., FCA.,
Chartered Accountant
Membership No : 029194

TAMIL NADU ELECTRICITY CONSUMERS ASSOCIATION
ACCOUNTING POLICIES & NOTES ON ACCOUNTS
YEAR ENDED AS ON 31.03.2024

GENERAL

The financial statements of the Association have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). The Association has prepared these financial statements to comply in all material respects with the accounting standards notified under the companies (Accounting Standards) Rules, 2006, Companies (Accounting standards) Amendment Rules, 2016 and the relevant provisions of the companies Act, 2013.

ACCOUNTING POLICIES :

The significant accounting policies followed by the Association are as stated below:

1) A.S.1 : Disclosure on Accounting Policies :

Financial statements are prepared on a going concern basis, under historical costs convention on accrual basis in accordance with normally accepted accounting standards

2) A.S.2 : Valuation of Inventories :

The Association doesn't possess any Inventory hence this standard is not applicable to the Association.

3) A.S.3 : Cash Flow Statements :

Cash Flows are reported using the indirect method, whereby profit before tax is adjusted for effects of transaction of a non-cash nature and any deferrals or accruals of past or future cash receipts of payments. The cash flows from regular revenue generating, financing and investing activities of the Association are segregated.

4) A.S.5: Net Profit or Loss for the period, prior period items and changes in accounting policies.

All items of income and expense in the period are included in the determination of net surplus for the period, unless specifically mentioned elsewhere in the financial statements or is required by an Accounting Standard.

5) A.S.9: Revenue Recognition.

Income of the Association is derived from Subscription and other receipts from Members. The Income and expenditure are recognized and accounted on accrual basis.

The revenue and expenditure are accounted on a going concern basis.

6) A.S.10: Property Plant and Equipments.

Property, Plant and Equipments held for use in the production or supply of goods or services, or for administrative purposes, are stated at cost of acquisition or construction less accumulated

depreciation/ amortization and impairment losses, if any. The cost comprises the purchase price (net of Goods and service tax, any input tax credit wherever applicable) and all costs directly attributable to acquisition until the property, plant and equipment are ready for use, as intended by management. Subsequent expenditures related to an item of tangible asset are added to its gross book value only if it increases the future benefits from the existing asset beyond its previously assessed standard of performance.

Depreciation under AS 10: Depreciation is provided as per Schedule II of the Companies Act 2013. As per the standard, depreciation charge for every period must be recognized in the P/L Statement unless it's included in carrying the amount of any another asset. Depreciable amount of any asset should be allocated on a methodical basis over the useful life of the asset. All the parts of property or P&E (Plant and Equipment) whose cost is substantial with respect to the overall cost of the item are depreciated separately.

7) A.S.11. Accounting for effects in Foreign Exchange rates :

The Association doesn't deal in Foreign exchange for any its transactions.

8) A.S.12: Accounting for Government grants :

The Association has not received any grants from the Government during the year.

9) A.S.13: Accounting for Investments :

The long Term investments are stated at cost. Provision towards decline in the value of long-term investments is made only when such decline is other than temporary.

10 A.S.14: Accounting for Amalgamation :

This standard is not applicable as there was no Amalgamation during the year.

11) A.S.15: Employee benefits

The Association employees are not covered by Provident fund and ESI regulations.

12) A.S.16: Borrowing costs:

The Association has not borrowed any money during the year under review.

13) A.S.17: Segment reporting:

The Association operates in the single segment.

14) A.S.18: Related Party Disclosures:

The Association has not got any related party transactions.

15) A.S.19: Leases

The Association has no leasing arrangement. Hence this standard is not applicable.

16) A.S.21: Consolidated financial statements:

The Association doesn't have any subsidiary or associate companies hence there is no necessity for preparing any consolidated Financial statement.

17) A.S.22: Accounting for taxes on Income:

The Tax payable by the association on its income from investments and from other income is calculated and recognized in the financial statements.

18) A.S.24: Discontinuing Operations:

The Association has not discontinued any operation during the year.

19) A.S.25: Interim Financial Reporting:

Since the Association is not a listed company, this accounting standard is not applicable.

20) A.S.26: Intangible Assets:

The Association has not acquired any intangible assets during the year.

21) A.S.27: Financial Reporting of Interest in Joint Ventures:

This Accounting standard is not applicable.

22) A.S.28: Impairment of Assets:

During the year there was on impairment of assets accounted.

23) A.S. 29: Provisions, Contingent liabilities and Contingent assets:

There are no Contingencies during the year.

Other Regulatory Compliances:

24) The Association has not granted any loan or advance in the nature of loan to promoters, directors, KMPs and other related parties that are repayable on demand or without specifying any terms or period of repayment.

25) Revaluation of Assets:

There is no revaluation of Assets during the year.

26) GRATUITY

The Association has a very minimal work force and hence it will met gratuity liability as and when it arises.

27) Ageing Schedule of Trade Receivables:

In thousands

Particulars	Outstanding for following periods from due date of payment as at March 31 2024						
	Not due	Less than 6 months	6 months to 1 year	1-2 years	2-3 years	More than 3 years	Total
Undisputed Trade Receivable							-
(i) Considered good	14.375	-	-	-	-	-	14.375
(ii) Which have significant increase in credit risk and considered doubtful	-	-	-	-	-	-	-
(iii) Credit impaired	-	-	-	-	-	-	-
Disputed Trade Receivable	-	-	-	-	-	-	-
(i) Considered good							
(ii) Which have significant increase in credit risk and considered doubtful	-	-	-	-	-	-	-
(iii) Credit impaired	-	-	-	-	-	-	-
Total	14.375						14.375

Particulars	Outstanding for following periods from due date of payment as at March 31 2023						
	Not due	Less than 6 months	6 months to 1 year	1-2 years	2-3 years	More than 3 years	Total
Undisputed Trade Receivable							-
(i) Considered good	71.021	-	-	-	-	-	71.021
(ii) Which have significant increase in credit risk and considered doubtful	-	-	-	-	-	-	-
(iii) Credit impaired	-	-	-	-	-	-	-
Disputed Trade Receivable	-	-	-	-	-	-	-
(I) Considered good							
(ii) Which have significant increase in credit risk and considered doubtful	-	-	-	-	-	-	-
(iii) Credit impaired	-	-	-	-	-	-	-
Total	71.021						71.021

28) Ageing analysis of Trade Payables:

In Thousands

Particulars	Outstanding for following periods from due date of payment					
	Not due	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
As at March 31,2024						
(i). MSME	-	-	-	-	-	-
(ii). Others	13.277	-	-	-	-	13.277
(iii). Disputed Dues - MSME	-	-	-	-	-	-
(iv). Disputed Dues - Others	-	-	-	-	-	-
(v). Unbilled Dues	-	-	-	-	-	-
Total	13.277					13.277

Particulars	Outstanding for following periods from due date of payment					
	Not due	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
As at March 31,2023						
(I). MSME	-	-	-	-	-	-
(ii). Others	14.328	-	-	-	-	14.328
(iii). Disputed Dues - MSME	-	-	-	-	-	-
(iv). Disputed Dues - Others	-	-	-	-	-	-
(v). Unbilled Dues	-	-	-	-	-	-
Total	14.328					14.328

29) Details of dues to Micro enterprises and Small enterprises under the Micro, Small and Medium Enterprise Development Act 2006 :

Particulars	March 31,2024	March 31,2023
Principal amount due to suppliers registered under the MSMED Act and remaining unpaid at the year end.	Nil	Nil
Interest due to suppliers registered under the MSMED Act and remaining unpaid at the year end	Nil	Nil
Principal amount paid to suppliers registered under the MSMED Act, beyond the appointed day during the year	Nil	Nil
Interest paid (other than Sec16 of MSMED Act) to suppliers registered under the MSMED Act, beyond the appointed day during the year	Nil	Nil
Interest paid under Sec16 of MSMED Act to suppliers registered under the MSMED Act, beyond the appointed day during the year	Nil	Nil
Interest due and payable towards suppliers registered under MSMED Act, for the payments already made	Nil	Nil
Further interest remaining due and payable for earlier years.	Nil	Nil

The information has been given in respect of Parties the extent they could be identified as "Micro and Small enterprises" on the basis of information available with the Association.

30) Expenditure on approved research and development program:

The Association does not incur any expenses on Research and development program for the financial year as on 31.03.2024.

	31.03.2024	31.03.2023
31) Auditors Remuneration: Rs in thousands	9	9

32) Ratio Analysis:

TECA is a non profit organization which is serving for its members Hence there is no business carried down and the operations are non commercial hence there is no meaningful ratio analysis that can be submitted

33) Statement of Changes in Capital Fund**In Thousands**

Particulars	31.03.2024	31.03.2023
Capital Fund:		
Opening	25228	23607
Addition/(Deletion)	1969.61	1621.4
Closing	27198	25228

34) PREVIOUS YEAR FIGURES:

Previous year figures have been regrouped / reclassified wherever necessary to correspond to the current years grouping/ classification.

As per my report even dated

Sd/-

P. MAHENDRAN B.Sc., FCA.,

Chartered Accountant

Membership No.: 029194

Sd/-

NATARAJAN

PRADEEP

President

PAN : AHAPP4790M

Sd/-

LINGARAJ

SANTHOSH

Secretary

PAN : AMPPS9304N

Sd/-

RAMASWAMY

MAHENDRAN

Treasurer

PAN : AAYPM6699M

Place : Coimbatore

Date : 02.08.2024

UDIN No : 24029194BKBKOP5878

IMPORTANT ADDRESS**Tamil Nadu Generation & Distribution Corporation Limited**

N.P.K.R.R Maligai
144, Anna Salai
Chennai - 600 002

Ministry of Power

Government of India
Shram Shakti Bhavan
New Delhi - 110 001

Tamil Nadu Electricity Regulatory Commission

4th Floor, SIDCO Corporate Office Building
Thiru Vi Ka Industrial Estate, Guindy
Chennai - 600 032
Phone : 044 29535806, 29535816

Central Electricity Regulatory Commission (CERC)

3 rd & 4 th Floor, Chanderlok Building,
36, Janpath, New Delhi - 110 001
Ph : 91-11-23353503
Fax : 91-11-23753923
E-mail : info@cercind.gov.in

TamilNadu Energy Development Agency

E.V.K Sampath Maaligai,
5th Floor,
No.68, College Road, Nungambakkam,
Chennai - 600 006
Ph : 044 2824 2800
Email : info@teda.in

Central Electricity Authority (CEA)

Sewa Bhawan,
Rama Krishna Puram,
Sector - 1,
New Delhi - 110 066.
Phone : 011 - 26732500

Tamil Nadu Electricity Ombudsman

4th Floor, SIDCO Corporate Office Building
Thiru Vi Ka Industrial Estate, Guindy
Chennai - 600 032
Phone : 044 29535806, 29535816
Email : tneochennai@gmail.com

Appellate Tribunal for Electricity (APTEL)

7th Floor, CORE - 4, Scope Complex,
Lodhi Road, New Delhi - 110 003.
Tel: 011-2436 8477
Fax : 011-2436 8479

**Principal Secretary to Government
Energy Department**

Government of Tamil Nadu
Secretariat
St. George Fort
Chennai - 600 009
Phone : 25671496,PABX-5975
Email : enersec@tn.gov.in

TAMIL NADU ELECTRICITY DISTRIBUTION REGION AND DISTRIBUTION CIRCLES

CHENNAI NORTH - REGION

Chennai- North
Chennai- Central
Chennai - West

TIRUNELVELI - REGION

Tirunelveli
Kanyakumari
Tuticorin
Virudhunagar

CHENNAI - SOUTH- REGION

Chennai - South-I
Chennai - South-II
Chengalpet
Kanchipuram

TRICHY - REGION

Trichy - Metro
Pudukottai
Perambalur

COIMBATORE - REGION

Coimbatore- South
Coimbatore- North
Coimbatore- Metro
Tirupur
Palladam
Udumalpet
Nilgiris

VELLORE REGION

Vellore
Krishnagiri
Tirupattur

KARUR REGION

Karur
Namakkal

ERODE - REGION

Erode
Gobi
Mettur
Salem

VILLUPURAM REGION

Villupuram
Cuddalore

MADURAI - REGION

Madurai
Madurai- Metro
Dindigul
Theni
Ramnad
Sivaganga

THIRUVANNAMALAI REGION

Thiruvannamalai
Kallakurichi
Dharmapuri

THANJAVUR REGION

Thanjavur
Tiruvarur
Nagapattinam

