

STATUTORY AUDIT REPORT - SBU-G (FY 2024-25)

INDEPENDENT STATUTORY AUDITOR'S REPORT

To the Members of KSEB Limited (SBU-Generation)

We have audited the accompanying financial statements of SBU-G for the year ended March 31, 2025.

In our opinion, the statements give a true and fair view in conformity with the accounting principles.

Key cost components identified during the audit are tabulated below for regulatory truing-up.

Expenditure Head	Previous Year	Current Year (Actual)
Power Purchase Cost	Rs. 750.00 Cr	Rs. 850.00 Cr
Fuel Cost	Rs. 110.00 Cr	Rs. 135.00 Cr
Employee Expenses	Rs. 85.00 Cr	Rs. 92.50 Cr
A&G Expenses	Rs. 12.00 Cr	Rs. 14.10 Cr