NATIONAL ELECTRIC POWER REGULATORY AUTHORITY

(REGISTRAR'S OFFICE)

***

No. NEPRA/R/TRF-100//2378 May 18, 2023

Subject: **RESUBMISSION OF MULTI YEAR TARIFF PETITION (MYT) IN RESPECT OF LESCO FOR DETERMINATION OF POWER SUPPLY TARIFF FOR FY 2023-24 TO FY 2027-28 LESCO (LICENSE # 03/DL/2002).**

Enclosed please find herewith a copy of subject Multi Year Tariff Petition filed by Lahore Electric Supply Company Limited (LESCO) for determination of Power Supply Tariff for FY 2023-24 to FY 2027-28 under Multiyear Tariff Regime.

2. DG (M&E), DG (Lic), ADG (Tariff), Director (Tech), Consultant (CTBCM) and LA (KIP) are requested to go through the enclosed petition and offer their comments on following:

i. Whether the provided information / documents by LESCO are complete for admission as per the requirements of Tariff Rules and NEPRA Consumer end Tariff Guidelines or highlight / mention the shortcomings, if any, which may cause non-admission of the subject petition. While highlighting requirement of information/documents, please specify whether such information is required explicitly under Tariff Rules and Guidelines essentially required before admission or the same is additional information required for processing of the petition.

ii. Any pre-requisite under NEPRA's applicable document that must be fulfilled before entertaining the subject petition.

iii. Recommendation for admission or otherwise of the subject petition.

3. The requisite comments may kindly be provided by 23.05.2023 for further necessary action in the matter, please.

Encl: As Above

18/5/23

(Iftikhar Ali Khan)
Addl. Director General

1. DG (M&E)
2. DG (Lic)
3. ADG (Tariff)
4. Director (Tech)
5. Consultant (CTBCM)
6. LA (KIP)

Copy to:

1. Registrar
2. Master File

Tariff Division Record
By No. 3147
Dated 19-5-23

TARIFF (DEPARTMENT)
Dir (T-I)........ Dir (T-II)........
Dir (T-III)........ Dir (T-IV)........
Dir (T-V)........ Addl. Dir (RE)........
Date 22-5-23

LAHORE ELECTRIC SUPPLY COMPANY LIMITED
OFFICE OF THE CHIEF EXECUTIVE OFFICER
LESCO Head Office 22A Queens Road Lahore
Phone # 99204801 Fax # 99204803
E-MAIL : ceo@lesco.gov.pk

No. 1385 /CFO/LESCO/CPC

16- May- 2023

The Registrar NEPRA,
NEPRA Tower, Ataturk (East)
G-5/1, Islamabad.

Subject: **RESUBMISSIOM OF MULTI YEAR TARIFF PETITION (MYT) IN RESPECT OF LESCO FOR DETERMINATION OF POWER SUPPLY TARIFF FOR FY 2023-24 TO FY 2027-28 LESCO (LICENSE # 03/DL/2002).**

Ref:
1. NEPRA/ADG(Tariff)/TRF-337/8808-8810 dated 02-Jun-2022
2. LESCO No. 1194/ CFO/ LESCO/CPC dated 31-Jan-2023
3. NEPRA/R/TRF/100/4513 dated 02-Mar-2023

With reference to above cited letters, the Multiyear Tariff Petition (MYT) in respect of LESCO for determination of Power Supply Tariff for FY 2023-24 to FY 2027-28 under Multiyear Tariff Regime is resubmitted herewith. Tariff Petition filing fee is already submitted vide letter referred at Sr. # 2 through bank draft No. 18100644 dated 31-01-2023, of Rs. 1,121,664/-.

In this respect, it is requested to admit the subject petition for determination of the Tariff for the said period please.

CHIEF EXECUTIVE OFFICER
LESCO

Attachments:
1. Tariff Petition SOP for FY 2023-24 to FY 2027-28
2. Standardized Tariff Petition Formats.

Forwarded please:
☑ For nec action ◙ for information

1. DG (Lic.)	2. DG (Admn./HR)
3. DG (M&E)	4. DG (CAD)
5. DG (Trf.)	6. Dir. (Fin.)
7. Dir. (Tech.)	8. Consultant
9. LA	10. Dir. (IT)

For kind information please
1. Chairman
2. M (Tech.)
3. M (Lic.)
4. M (Trf. & Fin)
5. M (Law)

DG (RO)

REGISTRAR OFFICE
Diary No. 8464
Date: 16-5-23

E-STAMP

ID :	PB-LHR-947ECEE60F101FEC
Type :	Low Denomination
Amount :	Rs 100/-

Scan for online verification

Description :	AFFIDAVIT - 4
Applicant :	SHAHID HAIDER [35201-2573140-1]
S/O :	HAJI KHUDA BAKHSH
Agent :	Self
Address :	LHR
Issue Date :	16-May-2023 3:44:30 PM
Delisted On/Validity :	23-May-2023
Amount in Words :	One Hundred Rupees Only
Reason :	NEPRA
Vendor Information :	Abdul Qayyum | PB-LHR-1033 | Mozang

0321-3723960 / 0343-4496892

ATTESTED
M ILYAS ADVOCATE
Oath Commissioner Lahore

[illegible]

Type "eStamp <16 digit eStamp Number>" send to 8100

AFFIDAVIT

I, Shahid Haider, Chief Executive Officer Lahore Electric Supply Company Limited, (Distribution License # 03/DL/2002 dated April 01, 2002) being duly authorized representative/attorney of Lahore Electric Supply Company Limited, hereby solemnly affirm and declare that the contents of the accompanying Multi Year Tariff petition/application for its power Supply Business vide No. # 1385/CFO/LESCO/CPC Dated: 16-05-2023, including all supporting documents are true and correct to the best of my knowledge and belief and that nothing has been concealed. I also affirm that all further documentation and information to be provided by me in connection with the accompanying petition shall be true to the best of my knowledge and belief.

DEPONENT

Shahid Haider
Chief Executive Officer
LESCO Ltd.

LAHORE ELECTRIC SUPPLY COMPANY

The Life for Progress

Multi Year Tariff Petition of Supply Tariff

FY 2023-24 to FY 2027-28

(16-May- 2023)

22/A QUEEN'S ROAD, LAHORE

TABLE OF CONTENTS

List of Abbreviations

AMI	Advanced Metering Infrastructure	LPS	Late Payment Surcharge
AMR	Automated Meter Reading	MDI	Maximum Demand Indicator
BOD	Board of Directors	LESCO	Lahore Electric Supply Company
BPS	Basic Pay Scale	MIRAD	Market Implementation & Regulatory Affairs Department
Bps	Basis Points	MYT	Multi-year Tariff
CAGR	Compounded Average Growth Rate	NEPRA	National Electric Power Regulatory Authority
CAPM	Capital Asset Pricing Model	NTDCL	National Transmission and Dispatch Company Ltd.
CPI	Consumer Price Index	O&M	Operations and maintenance
CPP	Capacity Purchase Price	OFA	Operating Fixed Assets
CPPA-G	Central Power Purchasing Agency (Guarantee) Ltd.	PDEIP	Power Distribution Enhancement Investment Program
CTBCM	Competitive Trading Bilateral Contracts Market	PIB	Pakistan Investment Bond
CTC	Capacity Transfer Charge	PKR	Pakistani Rupee
DISCO	Distribution Company	PPP	Power Purchase Price
DM	Distribution Margin	PYA	Prior-Year Adjustments
DOP	Distribution of Power	R&M	Repairs and Maintenance
ELR	Energy Loss Reduction	RAB	Regulatory Asset Base
EPP	Energy Purchase Price	ROE	Return on Equity
ERP	Enterprise Resource Planning	RORB	Return on Rate Base
ETC	Energy Transfer Charge	SAP	Systems, Applications and Products
GoP	Government of Pakistan	SECP	Securities and Exchange Commission of Pakistan
GWh	Giga Watt per Hour	STG	Secondary Transmission and Grid Stations
IAS	International Accounting Standards	T&D	Transmission and Distribution
DIIP	Distribution Company Integrated Investment Plan	TPM	Transfer Price Mechanism
MoF	Market Operator Fee	UoSC	Use of System Charge
KIBOR	Karachi Interbank Offered Rate	WACC	Weighted Average Cost of Capital
SPA	Special Purpose Agent (CPPA-G)	WAPDA	Water and Power Development Authority

LIST OF TABLES

List of Annexures

1. PETITION SUMMARY

1.1. Details of the Petitioner

1.1.1 Name and Address:

Lahore Electric Supply Company Limited ("LESCO" or the "Company") is a public company limited by shares incorporated under section 32 of the repealed Companies ordinance, 1984, (Now Companies Act, 2017) with Registered office, 22-A Queens Road, Lahore.

1.1.2 License Details:

LESCO is a licensed public utility responsible for Distribution & Supply of electricity to the consumers. LESCO has been granted a Distribution License bearing No. 03/DL/2002 by National Electric Power Regulatory Authority (NEPRA) on April 01, 2002 which was expired on 31st March 2022. LESCO has applied for renewal of license vide letter No.56111 dated 21st Dec, 2021 before the Authority. Consequently, NEPRA granted provisional renewal of Distribution License up to April 30, 2023 or till the time the final determination of the Authority in the matter is made, whichever is earlier.

Further under clause 23E (1) of NEPRA Act, 1997 (Amended Act of 2018), LESCO is deemed to hold a license for supply of electric power for a period of 5 years after NEPRA amended act. As per regulatory requirement, LESCO has filed Supplier Application for grant of supplier of last resort license vide letter No.89-95 dated 27th January, 2023. In accordance with the requirements of its license, LESCO hereby submits its petition to determine the consumer end tariff for FY 2023-24 to FY 2027-28 in its licensed area under multiyear tariff regime for Supply of Electric Power.

1.1.3 Key Representatives:

The following officers of LESCO have been authorized by the BoD to sign necessary documents in support of the Multiyear Tariff Petition for FY 2023-24 to FY 2027-28 (individually or jointly) and also to appear before NEPRA as and when required:

Chief Executive Officer
Chief Financial Officer
Technical Director
Operation Director
Customer Services Director
Human Resource Director
Admin Director
D.G. (I.T.)

Chief Law Officer
Director General, MIRAD

1.1.4 **Grounds for Petition:**

1.1.4.1 Under section 7(2)(ac), (b), (i) & section 7(3)(a) of the "Regulation of Generation, Transmission & Distribution of Electric Power Act, 1997 (Amended Act 2018), (hereinafter called as 'NEPRA Act'), the regulator (National Electric Power Regulatory Authority or NEPRA) is empowered to determine tariffs and other terms and conditions for the supply of electricity by the generation, transmission and distribution companies and also to recommend the same to the Federal Government for notification. NEPRA is also responsible for determining the process and procedures for reviewing tariffs and recommending periodical tariff adjustments. NEPRA shall determine the tariff of the licensee on the guidelines given at section 31(3) of the NEPRA act.

1.1.4.2 Under section 31 (2), The Authority, in the determination, modification or revision of rates, charges & terms & conditions for the provision of electric power services shall keep in view,

- i) The protection of consumers against monopolistic and oligopolistic prices,
- ii) The research, development and capital investment program costs of licensees,
- iii) The encouragement of efficiency in licenses, operations and quality of service,
- iv) The encouragement of economic efficiency in the electric power industry,
- v) The economic and social policy objectives of the Federal Government and
- vi) The elimination of exploitation and minimization of economic distortions.

1.1.4.3 There are three main sources of funding available with the petitioner;

- i) Adequate revenue through tariff determined by NEPRA,
- ii) Borrowings and
- iii) Internal efficiency improvements, if any, which result into either increase in revenue or cost reduction.

1.1.4.4 For this purpose, LESCO has to file Tariff Petitions, review motions and adjustment requests as per procedures laid down by NEPRA. Timely determination and notification of the tariff ensures internal financial viability of the utility which is the basis to embark upon and explore other resources of funds and can only be ensured through adequate consumer end tariff which could recover all prudently incurred costs and provide reasonable return on investment to support its future investment for improvement in internal efficiency and expansion of network.

1.1.4.5 In accordance with the requirements of the license, LESCO is hereby submitting a petition which sets out a methodology for setting and reviewing tariffs.

1.1.4.6 This petition is being filed in accordance with the Rule 3(1) of Part II and Rule 4(7) of NEPRA Tariff Standards and Procedure Rules 1998 and NEPRA Performance Standards (Distribution) Rules 2005. As per Rule 17 (3) (1) of Tariff Rules for recovery of any and all costs prudently incurred to meet the demonstrated needs of their consumers. The Authority has directed LESCO to file MYT Tariff Petition for next five year i.e. FY 2023-24 to 2027-28 vide decision under determination of adjustment/Indexation of tariff for the FY 2021-22 under MYT regime as per applicable guidelines, rules and procedures.

1.2. Key Aims and Features of the Petition

1.2.1 Key aims of the petition

1.2.1.1 The aim of this petition is to submit the Company's MYT petition for the FY 2023-24 to FY 2027-28 and to obtain requisite approvals for the immediate implementation of cost reflective tariffs to yield the Company's required revenues.

1.2.1.2 The key objectives of tariff petition include:

- Instant recovery of all costs to protect the interest of existing & future consumers.
- To provide an effective framework for optimization of installation and investment in the Company's distribution network.
- To provide protection to the Company against uncontrollable risks.
- To provide financial sustainability to the Company for the ultimate benefit of end consumers.
- To recover costs on account of Prior Year Adjustments.
- To provide a structure for the determination of tariff to meet the Revenue Requirements explained hereinafter.

1.2.2 Assumptions for Segregation of Costs into Distribution & Supply of Electric Power Businesses:

Pursuant to NEPRA Act (Amended upto 2018) and the Authority directions, LESCO is filing separate Tariff Petitions for Power Distribution Tariff and Power Supply Tariff. Since LESCO is not maintaining separate books of accounts for the two businesses i.e. Distribution Business & Power Supply Business, therefore it is assumed that;

i) The accounting information of historic actual results relate to both businesses.
ii) Segregation of data for Distribution of Electric Power Business is not made in books of accounts so far and single set of books of accounts are being kept for recording information pertaining to both businesses.
iii) The forecasted expenses relating to Distribution of Electric Power Business have been assessed on the basis of available data in separate A/c heads (where possible) in combination with the possible bifurcation of the costs between the two businesses.
iv) A ratio of 8.87% for SOP & 91.13% for DOP has been used for assigning costs like pay & allowances & Post Retirement benefits to both businesses based on Audited Accounts 2018-19.
v) The expenses relating to Revenue offices, Meter Reading Services, Bill Distribution Services, Collection charges, Commercial Department, MIS (Management Information System) and Market implementation and Regulatory affair department (MIRAD) belong to Power Supply Tariff. The creation of MIRAD has been recommended by the Ministry of Energy (MoE) and adopted by LESCO to implement Competitive Trading Bilateral Contract Market (CTBCM) model duly approved/ determined by the Authority. MIRAD will deal with all matters and other regulatory affairs regarding CTBCM.
vi) All existing Fixed Assets go to Distribution Business.
vii) CPPA-G issues Power Purchase Invoices directly to the Power Supply Business which is responsible for all the payments related to Power Purchase Cost.
viii) Power Supply business will make payment of Revenue Requirement of the Distribution Business at the rate determined by the Regulator (NEPRA). The Bulk Power Consumers (BPCs) and other market participant who will use the distribution network of LESCO will be charged as per tariff determined by NEPRA for UoSCs under open access regulations 2022.
ix) The recovery of outstanding balances of NTDCL, CPPA-G and the payments to NTDCL, CPPA-G and the Distribution tariff is the responsibility of the Power Supply Business.
x) Bad debts and provisions against bad debts relate to Power Supply Business.
xi) The costs occurring against standby arrangements of Supply business are a sunk cost for LESCO which do not depend upon the quantum of the business.

xii) LESCO is a "Supplier of the last resort" or "Default Supplier" which means that LESCO is to keep and maintain Power Supply Business setup to act as Power Supplier in any untoward situation.

xiii) The provision for employee's Post retirement benefits has been apportioned in the ratio of Salary, wages & Benefits assigned to the respective businesses since FY 2023-24 onwards.

xiv) All equity, previous accumulated losses and Prior Year Adjustments (PYA) may be apportioned into DOP & SOP as determined by Authority.

xv) All arrears of recovery from consumers for the previous periods belong to Distribution tariff but Power Supply Business is responsible for its recovery.

xvi) All previous long term loans and debt servicing is the responsibility of the Power Distribution Business.

xvii) The Regulator has not provided any guidelines regarding the Power Supplier's Margin (PSM), therefore, it has been assumed as 1.5% of the Power Purchase Cost of Power Supply Business.

xviii) All Transmission and Distribution (T&D) Losses relate to Distribution of Electric Power Business, however, LESCO has some reservations on the issue especially losses due to pilferage of electricity after the Distribution of Electric Power Business which may lead the Business to certain exposures/risks.

xix) The claims and subsequent receipts of all types of Subsidies including Tariff Differential Subsidy (TDS), Industrial Support Package (ISP), Zero Rated Industrial Rebate (ZRIR) etc. is the responsibility of the Power Supply Business.

xx) The receivable from associated companies on different accounts will be dealt by the Power Supply Business.

xxi) The whole wire business from 132 kV to the consumer Meter is owned and maintained by the Distribution of Electric Power Business. Therefore any investment for expansion, rehabilitation etc. of the system is also come in the purview of the said business.

xxii) The Late Payment Surcharges form consumers and Supplemental Charges on account of delayed/Late payments to Power generators relate to Power Supply Business and these two will knock off each other as per decision /directions of NEPRA.

xxiii) Any other issue not mentioned above shall be dealt by that time in the order of their relevance and merit for both businesses.

1.2.3 Summary of key parameters:

1.2.3.1 The petition includes the following key parameters:

No.	Feature	Details
1	**Tariff Period**	Five year multi-year tariff for the period FY2023-24 to FY 2027-28
2	**Distribution/ Supply Margin**	The supply margin has been assumed as 1.5% of Power Purchase Price.

3	**Bifurcation of O&M Cost**	Distinction has been made between controllable and un-controllable costs, as detailed herein, with un-controllable costs directly passed through and controllable costs to be indexed with CPI.
4	**Corporate Social Responsibility**	CSR is a component of O&M cost and will cover the initiatives which will be taken by LESCO regarding Education, Environment, Employees and Sports for the welfare of society and employees.
4	**Indexation of O&M and Efficiency Factor**	The controllable O&M cost is being proposed to be indexed to Consumer Price Index (CPI) during the tariff control period. Further, the efficiency factor "X" is being proposed as zero '0' for the Tariff Control Period on the premise that all the efficiencies and associated benefits, will be achieved through the implementation of Distribution integrated investment plan **(DIIP)** are inherently reflected through reduction of T&D losses and which ultimately reduce the average sale rate for end consumer.
5	**Extra Ordinary Events**	Given the Company's wide business area and spreading net work linked with its vulnerability to the damages caused to its electric infrastructure in the past and expected in future as well by natural disasters like flooding & storms, a provision for such extraordinary events is being proposed as a "Z" factor, which will be included in the prior year adjustment. All such costs will be classified as force majeure and shall be recoverable during the following year, subject to prior approval of NEPRA. Costs recoverable under insurance coverage shall not be included in the tariff for the subsequent year after the impact of extra ordinary events taken and vice versa.
6	**Allowance for Replacement /Additional Hiring**	Given the Company's current human resources constraints and future requirements, a total of 9,077 personnel of BPS-1 to BPS-20 are being proposed to be added to the workforce under different cadres during the 05 years of the tariff control period. The induction is being proposed against LESCO's existing approved yard stick i.e. replacement hiring.
7	**Creation of New Divisions/ Sub-Divisions**	LESCO has planned to create new Grids and submitted its request through DIIP (pending for determination), bifurcation of divisions/ sub Divisions as well created a department named "Market Implementation and Regulatory Affair Department (MIRAD)" to work under framework of Competitive Trading Bilateral Contract Market (CTBCM). BoD LESCO has approved 20 Nos. posts against MoE directions for MIRAD. The cost of these new divisions/ sub-divisions is also part of petition.
8	**Repairs & Maintenance Costs**	With a view to allow the Company greater autonomy over its operations relating to network management, repair & maintenance cost has been linked with CPI increase, which is consistent with the actual requirements due to vast & old distribution system.
9	**Return on Rate Base**	It is proposed that the Company receives the Weighted Average Cost of Capital (WACC) on its Average Regulatory Assets Base (RAB) as the Return on Rate Base (RoRB).

10	**Capital Structure**	The debt/ equity ratio has been taken as 70:30 prescribed in NEPRA's MYT Guidelines 2015.
11	**Return on Equity (ROE)**	The ROE calculated on the basis of the Capital Asset Pricing Model (CAPM).
12	**Risk Free Rate**	The Risk Free Rate has been assumed as 8.9652% as used by NEPRA in previous determination.
13	**Beta**	Beta computations are proposed to be based on the average beta @ 1.1 as used by NEPRA in previous determinations.
14	**Cost of Debt**	The cost of debt represents the actual cost to be incurred by the Company on debt financing.
15	**Regulatory Asset Base**	The Regulatory Asset Base (RAB) is based on a two year average of net operating fixed assets (OFA) of the Company.
16	**Prior year adjustments (PYA)**	PYA adjustments includes but not limited to any over/under-recovery of Power Purchase cost due to delayed determination/implementation of consumer end tariff to be trued up to the extent of actual figures, any under or over recovery of revenue due to variation in the forecasted and actual consumer mix, Variation in forecasted & actual Distribution Margin, other income and Prior Period Adjustments, and any other adjustment in addition to above.
17	**Annual Adjustments in Return on Rate Base Computation**	It is requested that at the end of every year, NEPRA when adjusting RORB for variance between actual and budgeted CAPEX, also recalculate the WACC for changes in various input parameters including: - the risk-free rate used for computing return on equity under the Capital Asset Pricing Model (CAPM) - variations in cost of debt
18	**Depreciation**	Depreciation charged as per company policy by using straight-line method.
19	**Other Income**	Other Income includes mark-up on bank deposits, amortization of deferred credit and income from other sources.
20	**Retirement Benefit Payments**	Given the increased Staff Retirement Benefits Obligations of the Company coupled with financial constraints following proposal is submitted in line with decisions made by Authority in last MYT which is applicable for FY 2018-19 to FY 2022-23 to meet with its liability through Company's already created Post Retirement Benefit Fund: 1) For the Tariff Control Period, allow the projected provisions of Post-retirement benefits subject to adjustment with actual contributions in the fund.
21	**Network Rehabilitation**	1) Rehabilitation/ replacement is required on those equipment/material at various grid stations and transmission lines which have completed their useful life, have become deteriorated due to excess wear and tear with passage of time or have become outdated and their spares are not available in local market. Due to

			these reasons, they cause frequent faults and loss of energy in the shape of leakages etc. Resultantly, many breakdowns occur due to which not only public is suffered but LESCO also sustain heavy financial loss.
		2)	The objective of the Distribution Rehabilitation Project is to reduce system technical losses resulting from power losses in the distribution conductors and equipment including losses due to additional current flowing in the system on account of poor power factor of customer loads.
22	**Network Expansion**	1)	Proposed expansion of Distribution network will facilitate in providing on average 353,694 Nos. of new electricity connections annually to the prospective customers.

1.2.4 Structure of the petition:

1.2.4.1 This Petition has been structured in the following manner:

- i) The tariff methodology is explained along with key features and formulae to be used in determining the Company's pass-through costs, T&D losses and average distribution margin within each year of the proposed tariff period.
- ii) The tariff structure and components are then analyzed in detail along with supporting facts and key assumptions.
- iii) An overview of key periodic adjustments.
- iv) Finally, key conclusions and summary of key recommendations are provided.

2. TARIFF METHODOLOGY

2.1. Proposed Tariff Methodology

2.1.1 NEPRA Guidelines

NEPRA Guidelines for determination of consumer end tariff (Methodology and process) issued vide SRO # 34 (1)/2015, dated 16th January, 2015, lay down the methodology & process for Determination / approval of consumer end tariff. The guidelines also provide for a multi-year tariff of a distribution company. Among XWDISCOs, currently, IESCO, LESCO & FESCO are operating under the multi-year tariff regime.

2.1.2 A Consumer Price Index (CPI) minus Efficiency Factor (X) Mechanism

According to the MYT guidelines a CPI - X Multi-Year Tariff is being proposed as it will allow the Company to automatically apply indexations for inflation.

2.1.3 The Multi Year Tariff

The Multi Year Tariff seeks to compute yearly revenue requirements of the Company based on a five-year investment plan and expected demand for electricity going forward. The tariff broadly comprises:

2.1.3.1 **Pass-through costs:**
Power Purchase Price (PPP) comprises Energy charges, Capacity charges, Use of System Charge (UoSC) and Market Operator Fee (MoF) of CPPA-G including impact of allowed T&D losses.

2.1.3.2 For the purpose of the tariff determination methodology, the following is hereby defined:

- **Base Year**, in this application, **FY 2022-23,** means the year on which the annual or multiyear tariff projection is being made.
- **Test Year** means the first year of tariff control period in multiyear tariff regime i.e. **FY 2023-24**
- **Tariff Control Period** for Multiyear Tariff means a period of assessment under multiyear tariff regime, i.e. **2023-24 to 2027-28**

2.1.3.3 For determination of Revenue Requirement, the NEPRA has proposed the following formulas in its Tariff Guidelines:

2.1.3.4 Formula for Revenue Requirement:

$$RR_D = PPP_D + DM_D \pm PYA_D$$

Where:

RR_D = Eligible distribution company's revenue requirement

PPP_D = Power purchase cost for an eligible distribution company

DM_D = Distribution margin for an eligible distribution company

PYA_D = Prior year adjustment for an eligible distribution company

2.1.3.5 Formula for Distribution Margin

$$DM_D = RB_D * RORB_D + D_D + E_D + T_D \pm ORC_D$$

Where:

DM_D = Eligible distribution company's Distribution Margin
RB_D = Eligible distribution company's rate base
$RORB_D$ = Eligible distribution company's cost of capital

D_D = Eligible distribution company's depreciation expense

E_D = Eligible distribution company's expenses including but not limited to operation, maintenance and human resources

T_D = Eligible distribution company's federal and provincial taxes (allowed as pass through)

ORC_D = Eligible distribution company's other regulatory costs including other income

The eligible distribution company's expenses including but not limited to operation, maintenance and human resources (E_D) is to be split into three key components: controllable costs ($O\&M_C$), non-controllable costs ($O\&M_{NC}$) and additional costs (Z Factor) arising due to force majeure or uncontrollable events not already included in uncontrollable costs (such as natural calamities, acts of violence, etc.) as follows:

$$E_D = O\&M_C + O\&M_{NC} + Z$$

Non-controllable costs ($O\&M_{NC}$) are to be subject to pass through provisions through annual review, while controllable O&M costs ($O\&M_C$) shall be indexed by the CPI and subject to annual adjustment for efficiency gains (X factor). Accordingly the controllable component of O&M costs will be indexed every year according to the following formula:

$$O\&M_{C(Rev)} = O\&M_{C(Ref)} * [1 + (\Delta CPI - X)]$$

Where:

$O\&M_C$ (Rev) = Revised controllable O&M Expense for the Current Year.

$O\&M_C$ (Ref) = Reference controllable O&M Expense for the Reference Year

ΔCPI = Change in Consumer Price Index (Pakistan Bureau of Statistics latest available on 1st July against the CPI as on 1st July of the Reference Year in terms of percentage).

X = Efficiency factor

2.2. Pass-through components of the tariff

2.2.1 Pass-through costs:

Power Purchase Price (PPP) comprises Energy charges, Capacity charges, Use of System Charge (UoSC) and Market operator fee (MoF) of CPPA, including impact of T&D losses. Under the CTBCM regime, this will also include all charges related to use of System Operator services, SPA/MO Services, Metering Service Provider Services and any other charges as determined by the Authority that may arise due to advent of the market liberalization & CTBCM.

2.2.2 Power purchase price:

2.2.2.1 The Company is paying to CPPA-G (or on behalf of CPPA-G) Power Purchase Price (PPP) for the electricity it procures, including a transmission charge for transporting electricity across the transmission network owned and operated by NTDCL along with the Market Operator Fee (MoF) of CPPA-G. The total cost of power comprises generation and transmission cost elements. The generation price consists of a Capacity Purchase Price (CPP) and Energy Purchase Price (EPP) and variable O&M. The CPP is being paid on the basis of the Company's share of monthly demand and EPP is computed on the basis of average energy purchase price of IPPs, Hydel, GENCOs and other sources of generation. The UOSC is being charged according to NTDCL tariff determined by NEPRA.

2.2.2.2 This PPP is transferred to LESCO according to the Transfer Price Mechanism (TPM) subject to adjustments and passed on to the end consumers as per actual data of CPPA available with NEPRA.

2.2.2.3 The PPP is calculated as per the following formula:

$$PPP = PP(EC) * Q(p) + PP(CC) + TC$$

Where,

PPP = Power Purchase Price
PP(EC) = Energy charge part of PPP
Q (p) = quantity purchased by the company
PP(CC) = Capacity charge part of PPP
TC = Transmission cost

2.2.3 Adjustments with regards to the power purchase cost:

Quarterly/Bi-Annual PPP Adjustments the scope of which would be limited to:

- The adjustments pertaining to the capacity and transmission charges.
- The impact of T&D losses.

- Adjustment of Variable O&M.
- Impact of extra and lesser units purchased
- Others

It is proposed that the existing practice with respect to the adjustments on account of variation in fuel cost component of PPP on monthly basis may be continued for the period from FY 2023-24 to FY 2027-28 as per following formula.

Fuel Price variation = Actual Fuel Cost Component - Reference Fuel Cost Component

Where:

Fuel Price variation is the difference between actual and reference fuel cost component

Actual fuel cost component is the fuel cost component in the pool price on which the DISCOs are being charged by CPPA in a particular month; and

Reference fuel cost component is the fuel cost component for the corresponding month projected for the purpose of tariff determination.

In view of any abnormal changes the Authority may review these references along with any quarterly adjustment. Here it is pertinent to mention that PPP is pass through for all the DISCOs (variable cost) and its monthly references would continue to exist irrespective of the financial year, until the notification of the new Schedule of Tariff.

2.2.4 For adjustments with regards to the different components of the Distribution Margin:

- Annual adjustments to non-controllable O&M costs based on changes to actual costs facing the DISCO.
- Adjustments as appropriate to controllable O&M costs to reflect the proposed CPI-X efficiency mechanism.
- Adjustments to O&M costs arising as a result of additional costs incurred due to force majeure or uncontrollable events not already included in uncontrollable costs.
- Annual adjustment to the volumes for which the Distribution Margin is set to correct for the impact of greater or lesser units sold through the distribution network.
- Annual adjustment to the regulatory asset base to reflect actual capital expenditure.

Under the proposed tariff-setting methodology, the average retail tariff would consist of (i) the Power Purchase Price (PPP), which would be passed through to the end users in the retail tariff and (ii) the average distribution margin, which would be set on the formula-based methodology and (iii)Prior year adjustment to recover any unrecovered cost of previous years through current tariff.

2.2.5 Return on Rate Base

2.2.5.1 According to Para 16(2) of the NEPRA Guidelines for determination of consumer end tariff (Methodology and process) issued vide SRO # 34 (1)/2015, dated 16th January, 2015, tariff should allow the licensee, a rate of return, which promotes continued reasonable investment in equipment and facilities for improved and efficient service.

2.2.5.2 It is important that returns provided to the Company commensurate with the risks associated with the sector. The rate of return should provide for a return which is proportionate with the prevailing cost of funds being incurred by the Company and with the risk involved in delivering the utility services.

2.2.5.3 The return on rate base to the Company is based on a Weighted Average Cost of Capital (WACC) to its regulatory asset base. The WACC is in turn based on return on equity and cost of debt weighted proportionately according to the debt and equity on the DISCO's balance sheet or the ceiling of 70:30 fixed by NEPRA. For the purpose of this tariff petition the bench mark of 70:30 has been used.

$$\mathbf{RORB = Rate\ base \times WACC}$$

Where,

Rate base = Average net fixed assets + Closing work-in-progress - Deferred credit

The WACC is calculated as per the following formula:

$$\mathbf{WACC = K_e \times \left(\frac{E}{E+D}\right) + K_d \times \left(\frac{D}{E+D}\right)}$$

Where,

Ke = Return on equity

Kd = Cost of debt

E = Total equity

D = Interest-bearing debt

As per NEPRA guidelines, the proportion of equity is capped at 30% and in cases where equity exceeds this threshold the remainder is considered as debt for the purposes of WACC computations. The return on equity is calculated with the use of the following CAPM formula:

$$\mathbf{K_e = R_f + (\beta \times risk\ premium)}$$

Where,

Ke is Return on equity

Rf is Risk-free rate

β is Beta correlation to the market return

Risk premium is return expected on equity investments over and above the risk free rate:

3. TARIFF ANALYSIS

3.1. Revenue Requirement

3.1.1 The table on the following page details the projected components of the Company's tariff for the tariff Control period.

Table 3.1: Revenue Requirement for tariff control period for LESCO (PKR Million)

	FY24	FY25	FY26	FY27	FY28
Energy Transfer Charge	334,011	344,132	357,290	370,252	385,973
Capacity Transfer Charge	275,853	292,129	309,364	322,073	335,304
Transmission Charge +MOF	33,028	34,976	37,040	38,562	40,146
(A) Power Purchase Price	**642,892**	**671,237**	**703,694**	**730,887**	**761,423**
(B) Revenue Requirement DOP	**76,088**	**86,136**	**99,708**	**114,494**	**132,296**
O & M Cost	5,342	6,432	7,544	8,760	10,262
Depreciation	0	0	0	0	0
Power Supply Margin	9,643	10,069	10,555	10,963	11,421
Other Income	(9,795)	(10,112)	(10,436)	(10,762)	(11,092)
Minimum Tax	8,256	8,272	8,739	9,148	9,617
(C)Distribution/ Supply Margin	**13,447**	**14,660**	**16,402**	**18,110**	**20,208**
(D)Prior Year Adjustments (PYA)	29,730				
TOTAL REVENUE REQUIRMENT (A+B+C+D)	**762,156**	**772,034**	**819,804**	**863,490**	**913,928**

The Average Tariff for Tariff Control Period is assessed as under:

Table 3.1 (a): Average Tariff for tariff control period of LESCO PKR/kWh

	FY24	FY25	FY26	FY27	FY28
Total Units Received (GWh)	31,546	32,515	33,774	35,014	36,517
Total Units Export (GWh)	28,393	29,438	30,808	32,152	33,777
T&D Losses (%)	10.00%	9.46%	8.78%	8.17%	7.50%
Energy Transfer Charge	9.72	9.92	10.04	10.02	9.93
Capacity Transfer Charge	1.16	1.19	1.20	1.20	1.19
Transmission Charge	22.64	22.80	22.84	22.73	22.54
Power Purchase Price	**22.64**	**22.80**	**22.84**	**22.73**	**22.54**
Revenue Requirement DOP	**2.68**	**2.93**	**3.24**	**3.56**	**3.92**
O & M Cost	0.19	0.22	0.24	0.27	0.30
Depreciation	0.00	0.00	0.00	0.00	0.00
Power Supply Margin	0.34	0.34	0.34	0.34	0.34
Other Income	-0.34	-0.34	-0.34	-0.33	-0.33
Minimum Tax	0.29	0.28	0.28	0.28	0.28
Distribution/ Supply Margin	**0.47**	**0.50**	**0.53**	**0.56**	**0.60**
Prior Year Adjustments (PYA)	1.05	0.00	0.00	0.00	0.00
TOTAL REVENUE REQUIRMENT	**26.84**	**26.23**	**26.61**	**26.86**	**27.06**

3.2. Summary of Tariff Assumptions

3.2.1 **Pay & Allowances, Retirement Benefits and other O&M:** The O&M Cost has been segregated into controllable and non-controllable components. The non-controllable portion is the Salaries & Wages to the employees and Staff Retirement Benefits. The pay and allowances of LESCO's existing employees are based on the Federal Government Pay Scales and assumed the same for the Tariff Control Period as well. However, Govt has put restrictions on pensionable employment, and required to hire employees on contractual basis instead of Government pay scales. Consequently, the financial impact of new hiring and annual increase will be market-based remunerations and differ from Government pay scales. Therefore, it is requested to please true up the cost of pay and allowances as already has been allowed by Authority in previous MYT of LESCO which remain effective for FY 2018-19 to FY 2022-23.

3.2.2 Costs other than Pay & Allowances and Retirement benefits shall be indexed with CPI every year plus cost associated with the Z factor to be added as passed through, if any.

3.2.3 **Provision for Staff Retirement Benefits:** As well as Staff Retirement benefits of the Federal Government are concerned; presently, it is assumed that LESCO will be allowing the gross provisions for the staff retirement benefits as per third party actuarial Reports in Tariff enabling the Company to transfer net amount after payment of actual liabilities of the retired pensioners into the Post-Retirement Benefits Fund already established.

3.2.4 **Inflation:** The CPI to be used in indexing the tariff yearly shall be the one notified by the Pakistan Bureau of Statistics every year. For the purposes of this tariff petition, forecasted inflation rates stands at 36.42%.(CPI of April 2023)

3.2.5 **Total Unit Sales:** Total unit sales start at 28,393 GWh and is increased by the annual demand growth, determined by the number of new consumers and the change in consumption per consumer. The Compounded Average Growth Rate (CAGR) in sales for 2023-24 to 2027-28 is about 4.65%.

3.2.6 **Target T&D Losses:** The T&D losses target has been set at 10% for the first year which gradually reduces to 7.50% by the end of the tariff control period.

3.2.7 **Power Purchase Price (PPP):** Total purchase starts at 31,546 GWh which is assumed to grow at a CAGR of 3.73 % and reaches 36,517 GWh by FY 25. The PPP for the five-year control period has been taken on the basis of actual data available for the FY 2022-23 (July'22 to Nov'22). The purchase cost is calculated as the number of units of energy purchased times the PPP rate.

3.2.8 **O&M:** The base O&M is based on provisional/projected results for FY-2022-23; whereas, the projections for the next years projections includes annual increase in basis pays of employees, expected future increase by Federal Govt. and expected CPI indexation.

3.2.9 **Opening Gross Fixed Assets:** The value of the Opening GFA used in the base year of the tariff period has been determined on the basis of provisional financial statements available as of 30th June 2022 and project as of 30th June 2022 subject to change upon availability of audited financial statements.

3.2.10 **Regulatory Asset Base:** It is calculated as the sum of Opening GFA and capital additions less depreciation, plus capital work-in-progress and less deferred credit.

3.2.11 **Rate of Return:** The rate of return or WACC of 19.04% has been calculated based on CAPM, 3 month's KIBOR (3^{rd} Jan'23) +3% and a Debt--Equity Ratio of 70:30. The cost of debt would be 17.06%+3%: 20.06%, while cost of equity would be based on previous determinations i.e.,16.67%.

3.2.12 **Distribution Margin:** The Distribution Margin of the Company is calculated as the sum of O&M, Depreciation and RORB adjusted with other income excluding Late Payment Surcharge being knocked off with delayed payment Charges/Supplemental Charges in line with NEPRA existing determinations.

3.2.13 **Other Income:** The other Income will be adjusted as per mechanism prescribed in the NEPRA Tariff Guidelines for determination of consumer end tariff.

3.2.14 **Impact on LESCO due to Consumers having multiple energy sources:** It is pertinent to mention here that Authority has granted number of Licenses to Captive Power Plants/ Small Power Producers under second tier supply authorization and to different solar PV Companies in LESCO territory and so on. These companies are involved in the sale of energy to LESCO's BPCs. At the same time, the net metering is also increasing. Resultantly, there is huge financial implication to LESCO. It is highlighted here about capacity obligations of LESCO. The capacity charges component of tariff charged to DSICOs is much higher than Fixed Charged to consumers. Capacity (MW) still has to be maintained by LESCO but energy sold is reduced. LESCO has to spend same overheads for O&M of its network. Therefore, the Authority should issue a new suitable (higher) tariff category for such consumers having multiple energy sources.

3.3. Analysis of key components

3.3.1 Power Purchase Price (PPP)

3.3.1.1 PPP relates to Power Supply Business, However, the Fuel Cost Component (FCC), Capacity Transfer Charges (CTC) and Use of System Charges (UoSC) including Market Operator Fee (MoF) for 2023-24 to 2027-28 have been taken on the basis of actual data available for the FY 2022-23 (July'22 to Nov'22). The purchase cost is calculated as the number of projected units of energy purchased.

3.3.1.2 The component wise detail is given below:

Table 3.2: Power Purchase Price (PPP) Break-up (Rs. In Millions)

	FY24	FY25	FY26	FY27	FY28
Energy Transfer Charge	334,011	344,132	357,290	370,252	385,973
Capacity Transfer Charge	275,853	292,129	309,364	322,073	335,304
Transmission Charge (Inc. MOF)	33,028	34,976	37,040	38,562	40,146
Power Purchase Price	**642,892**	**671,237**	**703,694**	**730,887**	**761,423**

In addition to above, the Authority may allow to LESCO for adjustment as pass through item, any charges related to System Operator services, Special purpose agent (SPA),Market Operator(MO) Services, Metering Service Provider (MSP) Services and any other charges as determined by the Authority that may arise due to advent of the market liberalization & CTBCM.

3.3.2 Transmission & Distribution (T&D) Losses

3.3.2.1 To achieve the reduction in target T&D losses, LESCO has prepared a Distribution Company Integrated Investment Plan (DIIP), which includes formation of new grids, conversion of existing grids, revamping of secondary transmission (132 KV) lines, augmentation of HT & LT lines, provision of T&P items, induction of low loss transformers, theft detection by enforcement agencies and replacement of meters, with static meters and upgrade to Automated Meter Reading (AMR) / Advanced Metering Infrastructure (AMI).

3.3.2.2 Based on NEPRA's stated mechanism, the compensation for distribution losses would be automatically adjusted for any changes in the power purchase cost. The target of T&D losses, will, however, be maintained throughout the tariff period, regardless of the actual T&D losses incurred by the Company. Thus, if the Company was not able to meet the target loss reduction, it would be penalized by not being able to recover the cost of losses in excess of the target amount.

3.3.2.3 NEPRA has to determine the difference between the units procured and units sold that includes the Technical as well as Administrative Losses. The first multi-year tariff determination was determined for the period of FY 2015-16 to 2019-20, with the condition that the tariff control period will be started from the date of notification of MYT.

3.3.2.4 The GoP notification date was made on 22-03-2018, so NEPRA has decided that the MYT control period would be effective from FY 2018-19 to 2022-23 and all the Investments and T&D determined losses would become effective for tariff control period according to which determined T&D Loss target is 8.00% for the FY 2022-23. However, Company filed a Review Petition against the determination of NEPRA which was rejected by Authority on 15th February, 2022. However, the matter was taken up to the Appellate Tribunal and the matter is still pending for adjudication. In the proposed review, the requested loss target of LESCO was set at 11.42%. It is worth mentioning here that actual loss of the company for the FY 2021-22 was 11.52% and projected for the financial year 2022-23 at 11.08%.

3.3.2.5 A review of the historical T&D loss trend indicates that LESCO has successfully maintained its T&D losses despite notable impacts of load growth, addition in the distribution network and number of consumers. The detail is as under:

Table 3.3: Historical analysis of T&D losses

Fiscal Year	T&D losses
2017-18	13.83%
2018-19	13.17%
2019-20	12.40%
2020-21	11.96%
2021-22	11.52%
2022-23 (Projected)	11.08%

3.3.2.6 The proposed Transmission and Distribution Losses for 2023-24 to 2027-28 are given below:

Table 3.4: T&D Losses break-up LESCO

	FY24	FY25	FY26	FY27	FY28
Transmission Losses 132 kV	1.75%	1.63%	1.58%	1.52%	1.45%
H.T/ 11 kV Loss	6.10%	5.82%	5.36%	4.99%	4.59%
L.T Loss	2.15%	2.01%	1.84%	1.66%	1.46%
Total Technical Losses	10.00%	9.46%	8.78%	8.17%	7.50%
Admin. Losses	0.00%	0.00%	0.00%	0.00%	0.00%
Total T&D losses	**10.00%**	**9.46%**	**8.78%**	**8.17%**	**7.50%**

3.3.3 Operating and Maintenance (O&M) Costs

3.3.3.1 A summary of the forecasted O&M Expenses for 2023-24 to 2027-28 is as under:

Table 3.5: Operating and Maintenance Cost Breakup (Rs. in Millions)

	FY24	FY25	FY26	FY27	FY28
Salaries, Wages and other Benefits	30,765	37,825	43,771	49,083	55,215
Post-Retirement Benefits	20,428	22,473	24,723	27,198	29,921
Repair & Maintenance	3,520	4,801	6,550	8,935	12,190
Others	5,511	7,410	9,999	13,531	18,353
Total Projected Annual Cost	**60,224**	**72,509**	**85,042**	**98,747**	**115,678**
Proj.Cost-Wire Business	54,882	66,077	77,498	89,987	105,417
Proj.Cost-Supply Business	5,342	6,432	7,544	8,760	10,262

Notes: Increase in Pay & Allowances is attributable to the annual increment, impact of promotions and up-gradations during the tariff control period.

3.3.3.2 **Basic pay, Allowances and Employee benefits:** The pay & allowances for FY 2023-24 have been estimated to be Rs. 30,765 Million, out of which Rs. 28,036 Million & Rs. 2,729 Million have been projected for Wire Business & Power Supply Business respectively. Pay & allowances and employee benefits including retirement benefits constitute a major portion of the Company's O&M expenses

Table 3.6: Basic Pay, Allowance & Employee Benefits

	FY24	FY25	FY26	FY27	FY28
Basic Pay & Adhoc Relief	11,446	12,970	14,579	16,278	18,072
Employee Benefits	14,464	16,064	17,200	18,438	20,599
New Hiring Cost	4,855	8,791	11,992	14,367	16,543
Total Salaries & Wages	**30,765**	**37,825**	**43,771**	**49,083**	**55,215**
Proj.Cost-Wire Business (Mil. Rs.)	28,036	34,470	39,888	44,729	50,317
Proj.Cost-Supply Business (Mil. Rs.)	2,729	3,355	3,883	4,354	4,898

3.3.3.3 **Plan for Replacement Hiring:**

LESCO has planned for induction of the following number of employees during tariff control period against existing yard stick.

Table 3.7: New induction against existing Yardstick.

	FY24	FY25	FY26	FY27	FY28
No. of Employees	3,829	2,644	1,621	567	421
Projected Annual Cost (Mil. Rs.)	2,727	4,576	5,717	6,112	6,404

Proj.Cost-Wire Business (Mil. Rs.)	2,485	4,171	5,210	5,570	5,836
Proj.Cost-Supply Business (Mil. Rs.)	242	406	507	542	568

3.3.3.4 The Company is a staff deficient by 35.46% and at present working at working strength of 20,253 Nos. of employees against the sanctioned strength of 32,560 Nos. in different cadres. Therefore, the company has planned for induction of above stated number of employees during the tariff control period.

3.3.3.5 The following manpower statistics highlights the shortage of staff in the company:

Table 3.8: Man power statistics

S. No	**Description**	**Sanct'd**	**Actual Working Strength**				**Deficiency**	**%age**
			Reg	**Cont**	**Daily wages**	**Total**		
Officers (BPS-17 and above)								
a.	Technical	577	431	1	0	432	145	25.13%
b.	Non-Technical	134	76	8	0	84	50	37.31%
Sub-Total		**711**	**507**	**9**	**0**	**516**	**195**	27.43%
Officials (BPS-01 to 16)								
a.	Technical	19,048	13,167	369	172	13,708	5,340	28.03%
b.	Non-Technical	8,650	4327	110	7	4,444	4,206	48.62%
c.	Clerical	4,151	2252	93	0	2,345	1,806	43.51%
Sub-Total		**31,849**	**19,746**	**572**	**179**	**20,497**	**11,352**	**31,849**
Total Manpower		**32,560**	**20,253**	**581**	**179**	**21,013**	**11,547**	**35.46%**

3.3.3.6 As evident from the tables above, the Company has been requesting NEPRA for allowing cost of hiring staff at positions where it is under-staffed. The deficiency in staff is clearly great importance at the officer level as per approved yardstick which stands at 35.46%. The deficiency and the associated financial impact have successively increased over the years, as the Company's consumer base is continually expanding. The consumer base of the company is expected to be increased at average rate of 5.01% or 0.344 million consumers per year.

3.3.3.7 In order to meet the technical and operational targets, it is proposed that 3,829 vacancies are to be filled by the Company during FY2023-24. This recruitment will increase the base year O&M by PKR 2,727 Million. The projected cost of Rs. 2,539 Million & Rs. 188 Million assigned to the Wire Business & Power Supply Business respectively. In the same manner Rs. 1,850 Million, 1,139 Million, and 683 Million have been projected for recruitment against vacant posts under existing yardstick of LESCO during FY 2024-25, 2025-26, and 2026-27 respectively.

3.3.3.8 **LESCO's Plan for creation of new offices along with additional hiring for newly created offices:** LESCO has planned for induction of the following number of employees during tariff control period against human resource requirement of newly created offices.

Table 3.8: New Induction against creation of new offices

	FY24	FY25	FY26	FY27	FY28
No. of Employees	2,504	2,468	2,438	2,336	2,235
Projected Annual Cost (Mil. Rs.)	2,128	4,214	6,275	8,255	10,139
Proj.Cost-Wire Business (Mil. Rs.)	1,939	3,840	5,719	7,523	9,240
Proj.Cost-Supply Business (Mil. Rs.)	189	374	557	732	899

3.3.3.9 **Post Retirement Benefits:** Then are post-retirement benefits including expenses related to pension, medical, free supply, and gratuity/ leave encashment. The Company fully understands its legal obligation to record and pay these liabilities. Since the unbundling of WAPDA, the Company has been making timely payments to all its retired employees. Keeping in view the above, the gross Post Retirement Benefits have been projected for 2022-23 on the basis of last actuarial Valuation Report and other available information with estimated average 10% increase for FY 2023-24 till FY 2027-28 as under:

Table 3.10 Post-Retirement Benefits Break-up (PKR Millions)

	FY23	FY24	FY25	FY26	FY27	FY28
Pension	11,205	1,852	2,037	2,241	2,465	2,712
Medical	2,112	3,924	4,316	4,748	5,223	5,745
Utility Expense	3,567	2,323	2,556	2,811	3,092	3,402
Leave Encashment	1,684	12,328	13,563	14,922	16,418	18,063
Total Post-Retirement Benefits	**18,568**	**20,428**	**22,473**	**24,723**	**27,198**	**29,921**
% Change		**10.0%**	**10.0%**	**10.0%**	**10.0%**	**10.0%**
Proj.Cost-Wire Business	16,921	18,615	20,479	22,530	24,785	27,267
Proj.Cost-Supply Business	1,647	1,812	1,994	2,193	2,413	2,654

NEPRA is requested to allow the above gross amount of retirement benefits in tariff for the tariff control period subject to adjustment on the basis of actual contribution in the fund.

3.3.3.10 **Other Operating Expenses:** All other expenses are increased by CPI-X during the entire tariff control period including Repair & Maintenance. The amount of settlement guarantee fund and security covers as per Market Commercial Code required is also part of other operating expenses.

3.3.3.11 **Adjustment Mechanism for O&M Costs:** The efficiency factor "X" is being proposed as zero '0' for the Tariff Control Period on the premise that the implementation of CTBCM will further affect the cost effectiveness of the Company when most of the industrial and bulk power consumers will be leaving LESCO and the Company will only be serving the low category domestic consumers, Further all the efficiencies and associated benefits, will be achieved through the implementation of Distribution integrated investment plan **(DIIP)** are inherently reflected through reduction of T&D losses and which ultimately reduce the average sale rate for end consumer.

3.3.3.12 **Segregation between "Controllable" and "Uncontrollable" cost:** The segregation is proposed between controllable and un-controllable costs. The employee related costs (Salaries & Wages and Retirement Costs) are treated as uncontrollable to be passed through on actual basis in the Tariff.

3.3.3.13 All other Costs are considered to be controllable and subject to adjustment with CPI only including Repair & Maintenance.

3.3.3.14 The segregation of controllable and uncontrollable factors and their treatment in MYT is of vital importance. Non-segregation of these costs may force the Company to absorb some "uncontrollable costs" beyond its control, which are not fully recovered from its tariff resulting in financial losses to the Company.

3.3.3.15 In light of the above, it is submitted that any increase in uncontrollable costs be adjusted on an annual basis in the MYT tariff.

3.3.3.16 **Z factor for force majeure events**

3.3.3.17 There shall be a provision for costs incurred as a result of force majeure events such as earthquakes, flooding, wind storms, thunder storms, acts of terrorism, etc. In the absence of a provision for such events and adjustments restricted strictly to the CPI-X factor, the Company will be unable to recoup the costs required to undertake the necessary repairs.

3.3.3.18 It is proposed that an additional Z factor should be included in the MYT to cover costs for such events. These costs shall be computed after the occurrence of such an event at which point the Company shall estimate the financial impact of such an event and request NEPRA's approval for inclusion in the prior year Adjustment in subsequent year. As replacement of any equipment as result of such damage shall be covered through proposed investments to be approved by NEPRA, it is anticipated that major costs falling under Z factor will comprise repair & maintenance and incidental costs. In the event that insurance coverage is available at a reasonable cost, recoveries made under such an arrangement will not be incorporated in the tariff for the subsequent period.

3.3.3.19 **Repair & Maintenance:** The repair & maintenance cost shall enable the company to ensure smooth and efficient functioning of the transmission and distribution system in operation. Moreover, it shall contribute to the benefit of the consumers at large by reducing power outages, system breakdowns and better service quality in addition to contribution in reduction of the T&D Losses. Foregoing in view, NEPRA is requested to allow full amount of the repair & maintenance projected for tariff control period in this MYT. The repair and maintenance are mainly for standalone items necessary for keeping the system in operation with no additional benefits.

3.3.3.20 The adherence to service standards and improvement of customer services is only possible through continuous repair and maintenance of distribution network etc. Timely repair and maintenance are vital to continuous and reliable supply of electricity. Delays in scheduled repairs ultimately result in system breakdowns which in turn not only has an impact on the end-consumer, including adversely affecting industrial and agricultural production, but also damages the distribution network which then requires further investments. Furthermore, non-undertaking of routine repairs results in accumulation of faults with the utility which requires significant investments, a few years down the line against an issue that could have been dealt earlier at a significantly lower cost. Repairs are thus an important aspect in controlling the increase in end-user tariff and necessary, if distribution loss targets are to be achieved.

3.3.3.21 With a view to allow the Company greater autonomy over its operations relating to network management, repair & maintenance cost has been assumed to be increased on the basis of CPI increase which is consistent with the actual requirements due to vast & old distribution system. However, the company is also planning to maintain Fixed Assets Register by way of Fixed Assets tagging and after completion of fixed assets tagging the maintenance cost should be linked with gross fixed assets.

3.3.4 Return on Rate Base

3.3.4.1 Return on equity is calculated using CAPM model and requires the estimation of following components:

i) Risk free rate (Rf)
ii) Beta (β)
iii) Market premium (P)

3.3.4.2 Risk free rate is the rate of return that the investors expect to earn on investments that have virtually no risk of default. Risk is viewed in terms of the variance in actual returns around the expected return. For an investment to be risk free in this environment, then, the actual returns should always be equal to the expected return.

3.3.4.3 In view of the business horizon of a electricity distribution business, the Company's contractual obligations and operational risks which extend beyond a single year, it is proposed that the risk free rate should be considered on the basis of last determinations. This rate would be adjusted on an annual basis as per State Bank of Pakistan publications.

3.3.4.4 NEPRA has allowed Return on Equity (Market Risk Premium & Risk Free Rate) as 16.67% in previous Tariff Determination; therefore, the same has been used for calculating RORB.

3.3.4.5 Currently, NEPRA uses a standard beta for calculating the return on equity for all DISCOs. The same beta has been used for computing return on equity in all previous three determinations.

3.3.5 Cost of Debt

Cost of debt is taken as 3 Months KIBOR+3% spread of 3rd Jan, 2023. However, any taxes paid by the company will be passed on directly to the end-consumers.

3.3.6 WACC

3.3.6.1 Based on the above input parameters, the Company's weighted average cost of capital computes to 19.04%.

3.3.6.2 Regulatory asset base for 2023-24 to 2027-28 is shown in required forms

3.3.6.3 The Regulatory Asset Base (RAB) is the gross fixed asset that is used in the distribution activities of the Company. The return on rate base is calculated by applying the WACC on the RAB.

3.3.6.4 As per MYT guidelines the RORB assessment will be made in accordance with the following formula/mechanism:

RORB(Rev) = RORB(Ref) *RAB(Rev) / RAB(Ref)

Where:

RORB(Rev) = Revised Return on Rate Base for the Current Year

RORB(Ref)=Reference Return on Rate Base for the Reference Year

RAB(Rev) = Revised Rate Base for the Current Year

RAB(Ref) = Reference Rate Base for the Reference Year.

3.3.7 Distribution Company Integrated Investment Plan (DIIP)

3.3.7.1 Pakistan's power sector is currently afflicted by a number of challenges that have led to a crisis, specially:

i) Highly expensive electricity generation due to an increased dependence on expensive thermal fuel sources.

ii) Liquidity constraint due to high cost & Low recovery.

iii) An inefficient power transmission and distribution system that currently records high percentage of losses due to poor infrastructure, mismanagement, and theft of electricity.

3.3.7.2 To achieve efficiency and ensure system reliability LESCO has chalked out a 5 year Distribution Company Integrated Investment Plan (DIIP) for the control period FY 2023-24 to FY 2027-28.

3.3.7.3 Further, in last tariff determinations, NEPRA directed LESCO to file 5-year integrated investment plan along with multiyear tariff petition for next 5 years i.e. FY 2023-24 to 2027-28 as per timelines given in the guidelines.

3.3.7.4 The Distribution Plan of the Company, which is integrated with the 132 KV network studies, envisages expansion and rehabilitation of the Company network during the years 2023-24 to 2027-28. The Company intends to invest an amount of PKR 66,177 Million through LESCO own sources and Rs. 43,177 Million through consumer finance over the tariff control period keeping in view its system requirements under the projects i.e. Secondary Transmission and Grid Stations (STG), Distribution of Power (DOP), Energy Loss Reduction (ELR) and Power Distribution Enhancement Investment Program (PDEIP).

3.3.7.5 The details of investments proposed annually are detailed below:

Table 3.11: Investment plan breakup (PKR million)

	FY24	**FY25**	**FY26**	**FY27**	**FY28**	**Total**
DOP	509	671	629	823	904	3,536
ELR	2,718	3,440	3,939	4,547	5,354	19,998
STG	5,186	2,035	3,516	3,368	2,079	16,184
AMI	1,500	2,879	1,509	1,509	1,509	8,906
GIS Mapping / SCADA	200	213	227	242	257	1,139
IT Equipment & ERP/ Data Centre	500	756	1,356	561	474	3,647
Line T & P / PPEs	263	280	298	318	338	1,497

Bucket Mounted Vehicles	650	692	737	785	836	3,700
Operational Vehicles	240	256	272	290	309	1,367
Transport Policy						
Buildings and Civil Works	500	533	567	604	643	2,847
CCTV - Camera	100	107	113	121	129	570
TRW - Workshop	80	85	91	97	103	456
Furniture & Office Equipment	50	53	57	60	64	284
Sub Total LESCO Own Source	**12,496**	**12,000**	**13,311**	**13,325**	**12,999**	**64,131**
Consumer Financing	7,428	7,812	8,454	9,185	10,298	43,177
Sub Total Consumer Finance	**7,428**	**7,812**	**8,454**	**9,185**	**10,298**	**43,177**
Total Investment	**19,924**	**19,812**	**21,765**	**22,510**	**23,297**	**107,308**

3.3.7.6 In case of major variations in the prices / rates, the cost estimates will be revised accordingly and submitted to the Authority for kind consideration. Therefore, the Authority may be requested to allow major variation for adjustment against MYT for control period FY 2023-24 to 2027-28.

3.3.7.7 The above stated investment plan results in significant improvements in its T&D losses and enables the Company enhance its customer base by increasing connections. The plan is also intended to increase system reliability.

3.3.7.8 Proposed impact of investments on T&D reduction is detailed below. As is evident the Company would be able to decrease losses from 11.08% to 8.50% by a cumulative 2.60% over the tariff control period.

Table 3.12: T&D Loss Reduction

	FY23	FY24	FY25	FY26	FY27	FY28	Total
Projected T&D losses	11.08%	10.00%	9.46%	8.78%	8.17%	7.50%	
Reduction in losses		1.08%	0.53%	0.68%	0.61%	0.67%	3.6%

3.3.8 Depreciation

3.3.8.1 Depreciation is charged on the straight-line method so as to diminish the cost of an asset over its estimated useful life. As per Company's policy, building and civil works are depreciated @ 2%, feeders and grids & equipment's @ 3.5%, 33% on IT equipment's, other plant/equipment and vehicles @ 10%. The depreciation for FY 2023-24 to FY 2027-28 has been estimated on the original cost of the assets.

Table 3.13: Depreciation Expenses (PKR in Million)

	FY 24	FY 25	FY 26	FY 27	FY 28
Depreciation Expense	6,048	6,647	7,297	7,944	8,567

3.3.8.2 As per MYT guidelines, Depreciation expense for future years will be assessed in accordance with the following formula/mechanism:

DEP(Rev)= DEP(Ref) * GFAIO(Rev) / GFAIO(Ref)

Where:

DEP(Rev) = Revised Depreciation Expense for the Current Year

DEP(Ref) = Reference Depreciation Expense for the Reference Year

GFAIO(Rev) = Revised Gross Fixed Assets in Operation for the Current Year

GFAIO(Ref) = Reference Gross Fixed Assets in Operation for the Reference Year

3.3.9 Other income

3.3.9.1 Other Income includes mark-up on bank deposits, amortization of deferred credit and income from other sources. As there is no clear trend found during the past, hence, other income has been assessed on the basis of last five year moving average except for the amortization of deferred credit which has been calculated @ 3.5% on the accumulated balance of contributions against connection installed/ deposit works i.e. consumer financed assets.

3.3.9.2 The Late Payment Surcharge has been excluded from the total Other Income as per decision of NEPRA, which will be adjusted against surcharge. The other income will relate to supply business only, the net effect remains the zero.

3.3.9.3 The detail of other income is as under:

Table 3.14: Other Income Breakup (PKR Million)

	FY24	FY25	FY26	FY27	FY28
Amortization of Deferred Credits	2,452	2,603	2,757	2,908	3,060
Profit on bank deposit	4,481	4,571	4,662	4,756	4,851
Service fee for collection of TV Fee	49	51	52	53	54
Meter & Service Rent	444	448	453	457	462
Miscellaneous	2,368	2,439	2,513	2,588	2,666
Total Other income (Excl. LPS)	**9,795**	**10,112**	**10,436**	**10,762**	**11,092**

3.3.10 Prior Year's Adjustment (PYA)

3.3.10.1 Rule 53 of NEPRA Tariff Guidelines provides that under-recovery or over-recovery of the cost-of-service incurred during the previous year shall be accounted for going forward during the current year under the head of prior period adjustment

3.3.10.2 The prior year's adjustments pertaining to previous years and any unrecovered/under-recovered cost prior to the said years are summarized below:

Table 3.15: Prior Year Adjustments Breakup (PKR Million)

No.	Description	TOTAL	Supply	Wire
1	M. Tax payments	18,640	18,640	-
2	PM Assistance Package	842	75	767
3	AQTA Under /Over Recovery (FY 2019-20, FY 2020-21 & FY 2021-22)	(512)	(512)	-
4	**Distribution Margin:**			
I	FY 2021-22	(683)	(61)	(622)
5	**True up under MYT Regime:**			
I	Pay & Allowances (FY 2022-23)	769	68	701
Ii	Depreciation	2,442	-	2,442
iii	Other Income	5,916	5,916	-
6	**Sales Mix:**			
I	FY 2020-21	2,740	2,740	-
ii	FY 2021-22	2,865	2,865	-
	Total	**33,018**	**29,730**	**3,288**

3.3.10.3 Minimum Tax Payments:

i) LESCO It is apprised that DISCO's were not required to pay Advance Tax u/s 147 of the Income Tax Ordinance till TY 2016 as the provisions of section 113 (Minimum Tax on Turnover) of ITO 2001 were not applicable due to presence of Gross Loss proviso which were omitted by Finance Act 2016.

ii) The amounts were paid including the WHT taxes deducted at source adjustable against the tax liability calculated as Minimum Tax u/s 113 during the FY-2020, FY-2021 & FY-2022 respectively which is tax liability of LESCO as per prevailing FBR statue. The Authority is requested to allow Rs. 18,640 million as prior year adjustment being the actual amount paid as minimum tax payments.

3.3.10.4 Prime Minister Assistance Package

i) The Establishment Division's office memorandum No. 8/ 10 / 2013-E-(PT) dated 03.08.2016 regarding Assistance Package for Families of Employees Who Die in Service, was adopted by PEPCO Board of Directors.

ii) BoD LESCO has adopted the same Establishment Division's office memorandum dated 03.08.2016 regarding Assistance Package for Families of Employees Who Die in Service.

iii) In this regard, LESCO has made payments in previous period (FY 2016-17 to FY 2021-22) of **Rs. 842 Million.** The Authority has already principally agreed that actual payments welfare assistance package would be allowed. Therefore, it requested to allow the actual amount against prior year adjustment.

3.3.10.5 Applicable Quarterly Tariff Adjustments - under/over recovery:

i) The net under / over recovery against the quarterly adjustment for FY 2019-20, 2020-21 & 2021-22 (upto 3rd qtr) has been calculated after incorporating the financial impact on sales to Life line consumers which is amounting to Rs.(512) million.

3.3.10.6 Distribution Margin:

i) As the Financial year of FY 2021-22 lapsed, the DM adjustment on allowed losses for FY 2021-22 is also required to be adjusted. The DM adjustment for FY 2021-22 is amounting to Rs. 683 million over recovered.

3.3.10.7 True Up Under MYT Regime:

i) **Pay & Allownaces:** As per MYT -Redetermination the Authority has decided to allow LESCO GoP increase in pay & allowances till the LESCO remains under the status of public utility. In this regard it is submitted that GOP enhance rent ceiling /house acquisition @ 44% w.e.f. 01-07-2021 vide office memorandum No. F4(8)/92-policy dated 28-09-2021. The financial impact has been not incorporated by Authority while determination of pay & allowances for FY 2021-22. Therefore, it is requested to allow Rs. 769 million as the financial impact of enhancement of house acquisition under the head of pay & allowances for FY 2021-22 to onward.

ii) **Depreciation:** As per MYT-redetermination the depreciation expenses may be adjusted based on actual results. The Authority is requested to allow Rs 2442 million against depreciation expenses as prior year adjustment.

iii) **Other Income:** As per MYT redetermination the other income will be adjusted based on actual results. The Authority is requested to allow Rs. 5,916 million as prior year adjustment being the over determined value for FY 2019-20 to FY 2021-22.

iv) **Sales Mix Variance:** The sales mix variance amounting to Rs. 2740 million for FY 2020-21 & Rs. 2,865 million for FY 2021-22 has been calculated keeping in view the ISP- incremental sales.

3.3.10.8 Other Issues:

i) **Supplementary Charges Than Late Payment Surcharge**

The Authority during the DM indexation for FY 2020-21 & FY 2021-22 has adjusted the value of Rs. 9,427 million (excess LPS than Supplementary Charges) which pertains to FY 2014-15 to FY 2017-18. However, the adjustment of excess supplementary charges than LPS upto FY 2021-22 did not consider by the Authority where amount charged by CPPAG is in excess as compared to LPS. Therefore, it is requested before Authority to reconsider LESCO's request and to allow Rs.19,273 million as tabulated hereunder;

Supplementary Charges & Late Payment Surcharge

Rs. Mln.

Year	S. Charges Invoice	Late Payment Surcharge	Difference
Prior from 2014-15	11,438	-	11,438
FY 2014-15	1,156	2,956	(1,800)
FY 2015-16	311	2,760	(2,449)
FY 2016-17	177	3,022	(2,845)
FY 2017-18	1,204	3,537	(2,333)
FY 2018-19	4,013	3,649	364
FY 2019-20	6,478	3,692	2,786
FY 2020-21	8,783	4,765	4,019
FY 2021-22	12,929	2,837	10,092
Total	**46,490**	**27,217**	**19,273**

Note: During FY 2022-23 upto Dec-22 CPPAG invoiced supplementary charges of Rs. 7.3 billion, whereas, LPS charged by LESCO is Rs. 3.8 billion.

ii) Pensioner Issue

Financial Implication of GENCO / NTDC Pensioners

It is requested that Economic Co-Ordination Committee in case No. ECC-347/32/2021 dated 23.03.2021, has approved adjustment of Pensioners of GENCOs w.r.t. Power Plants Under closure. As per para no.06 of the decision "Pensions of these employees will be paid by the relevant DISCOs on their retirement according to the rules of DISCOs. In turn the relevant DISCOs and WAPDA would claim adjustment of the same from NEPRA in their Tariff". The Details are as follows:

Sr. No	Transfer from	No of Pensioners	Monthly Pension	Annual
1	GENCO I	4	0.40	**21.53**
2	GENCO II	43	1.97	**33.96**
3	GENCO III	83	3.05	**154.56**
4	GENCO IV	4	0.05	**1.09**
	Total:	**134**	**5.48**	**211.15**

Further NTDC has forwarded 136 Nos. PPO files pertaining to Ex-GSC retired employees of the formations transferred to LESCO on the grounds that the assets and liabilities of PD (GSC) LESCO (132 KV Grid System Construction) have been transferred to LESCO and that the said employees have served in the formation which is currently part of LESCO. The impact of these pensioners is tabulated bellow:

Sr.No	Transfer From	No of Pensioners	Monthly Pension	Annual
1	NTDC Pensioners	136	6.4	**76.31**

The authority is requested to allow the payment of the pensioners and incorporate the impact in the decision.

4. REVIEW OF ADJUSTMENTS

4.1. Pass-through items

4.1.1 Monthly Fuel Adjustments

4.1.1.1 The existing practice with respect to the adjustments on account of variation in fuel cost component of PPP on monthly basis may continue for the 2023-24 to 2027-28 period to be reflected in the consumers' monthly bill as Fuel Adjustment Charge as per following formula. However, it is proposed that the references may be set with due care to avoid imbalances in the actual and reference fuel costs.

$$Fuel\ Price\ Variation = Actual\ Fuel\ Cost\ Component - Reference\ Fuel\ Cost\ Component$$

Where:

Fuel Price variation is the difference between actual and reference fuel cost component

4.1.1.2 Actual fuel cost component is the fuel cost component in the pool price on which the DISCOs are being charged by CPPA in a particular month; and

4.1.1.3 Reference fuel cost component is the fuel cost component for the corresponding month projected for the purpose of tariff determination.

4.1.2 Quarterly PPP Adjustments

4.1.2.1 The quarterly adjustments may also be done for the tariff period as per the following scope.

- The adjustments pertaining to the capacity and transmission charges.
- The impact of T&D losses on the components of PPP.
- Adjustment of Variable O&M.

However, it is proposed that PPP adjustment should be allowed monthly on the analogy of Fuel Cost Adjustment (FCA) mechanism.

4.2. Annual true-up adjustment

4.2.1 Investments made by the Company are added to the Regulatory Assets Base which is used to determine the Return on Rate Base. The difference between the budgeted and actual investment will result in variations in RAB and Return on Rate Base. It is therefore requested that investments should be trued up every year. As a 5 year multi-year tariff has been requested, investment trued up at the end of each year will ensure that appropriate return is allowed on the Regulatory Assets Base for the next year. Further, it will enable NEPRA to monitor performance of the DISCO in terms of timely completion of proposed projects and ensuring prudency in costs so no undue burden is placed on the end-user.

4.3. Future Prior Year Adjustments

4.3.1 It is proposed to continue Prior Year Adjustments in future periods to address the issues included, but not limited to the following

- Any over/under-recovery of Power Purchase cost due to delayed determination/implementation of consumer end tariff to be trued up to the extent of actual figures;
- Any under or over recovery of revenue due to variation in the forecasted and actual consumer mix;
- Variation in forecasted & actual Distribution Margin, other income and Prior Period Adjustments; and
- Any other adjustment in addition to above.

5. SUMMARY AND CONCLUSION

5.1. SUMMARY

On the basis of above it is, inter alia, submitted that while admitting and allowing this petition of the Company for FY 2023-24 to 2027-28 whereby:

5.1.1 The Company may be benefited by the timely determination and immediate application of the proposed tariff to ensure its financial viability and reliable system of supply of electricity to its 7.94 Million (by the end of FY 2028) consumers;

5.1.2 NEPRA may determine with reasons and allow the Company, on basis of anticipated sale during FY2023-24 to FY 2027-28, to recover the Revenue Requirement as mentioned in the tariff petition formats including Investment Plan of PKR 64,131 million (It does not include the CAPEX related to consumer contribution which amounts to PKR 43,177 million

5.1.3 The other periodical adjustments as per determinations of NEPRA may please be allowed to be continued;

5.1.4 LESCO may be allowed induction of 9,082 Nos. of employees in tariff control period as per the proposed induction plan against existing yardstick, submitted with this tariff petition

5.1.5 The company may be allowed as requested above to operate new office namely "Market Implementation & Regulatory affair Department (MIRAD)"to deal with the matter related with Competitive Trading Bilateral Contract Market (CTBCM) and other allied matters.

5.1.6 The Company may be allowed Annual WACC indexation for RORB calculation for the tariff period. It is worth mentioning here that the investment plan was prepared on the basis of reference prices within period of March-2022 to June-2022. The prices of supplies and material related to STG, AMI System, ELR, ABC, DOP and other projects have been escalated significantly due to unprecedented inflationary impact, delays in opening of Letter of Credits (Foreign Exchange Component) by State Bank of Pakistan and Rupee-Dollar parity in last couple of months as already requested vide letter No.10089-96/MIRAD/11 dated 9th December, 2022. Therefore, it is not possible to complete the projects within allowed limit and available finances. Therefore, it is requested to allow the adjustment of investment plan / capital expenditures (CAPEX) on the basis of actual investment / true-up, for the tariff control period FY 2023-24 to 2027-28 as per previous practice and increase in RORB accordingly.

5.1.7 LESCO has submitted the Power Acquisition Programme (PAP) on 27th March 2023 vide letter No.10880-86/MIRAD based on Medium Term Demand Forecast for the period FY 2020-21 to 2031-32. The said PAP is under consideration and pending for approval from the Authority. It is requested that any change in the said PAP may be allowed to incorporate in this petition accordingly if have any financial impact, afterwards.

5.1.8 To allow the Company the proposed segregation of Controllable and Uncontrollable cost, Repair & Maintenance through "K" factor and a "Z" factor for unforeseen factors.

5.1.9 To safeguard the revenue of company rate of security deposit may also be enhanced in line with increase in Tariff, as it was not revised since 2011. It is also proposed that security deposit rate may be linked with the customer's monthly bill and it must be updated on yearly bases by considering as 2- and 1/2-months average bills of a Consumer especially bulk customers.

5.1.10 Any other relief, order or direction which The Authority deems fit.

6. SUMMARY OF EVIDENCE

6.1. EVIDENCES

The summary of evidence giving brief particulars of data, facts and evidence in support of this tariff petition forms an integral part thereof as mentioned below:

6.1.1	Standard Petition Formats	(Annex-I)
6.1.2	Audited Financial Statements (FY 2019-20)	(Annex-II)
6.1.3	Prior Year Adjustments	(Annex-III)
6.1.4	Board Resolution	(Annex-iv)

That in view of the grounds and facts mentioned above, it is respectfully prayed that while admitting and allowing this petition, LESCO's Multiyear tariff for the next 05 years i.e. FY 2023-24 to FY 2027-28 may very graciously be determined as estimated hereinabove.

PETITIONER
Lahore Electric Supply Company Ltd.

Annex-I

STANDARD PETITION FORMATS FOR DISTRIBUTION COMPANIES (INDEX)

FORM NO.	DESCRIPTION
1	Company Statistics
2	Profit & Loss Statement
3	Profit & Loss Statement (Month wise)
4	Balance Sheet
5	Cash Flow Statement
6	Power Purchase (FY 2021-22)
7	Line Losses Statement
8	DISCO load factors
9	Average Rate per Unit Purchased and Sold
10	DEMAND (Actual and Calculated) and Number of Customers
11	Sold Energy Evaluation and Setting up Sold Energy Average
12	Load Growth Evaluation and Setting up Load Average
13	Asset Register
14	Aging of Accounts Receivables
15	Sales Growth with Distribution losses
16	Operating Cost
17	Distribution Margin Comparison
18	Financial Charges
19	RORB Calculation
20	Revenue Requirement
21	Investment
22	Interest on Development Loans
23	Development Loan
24	Domestic Consumer's Analysis
25	Provision for Tax
26	Existing & Proposed Tariff Statement
27	Revenue & Subsidy Statement
28	Proposed Revenue & Subsidy Statement

Lahore Electric Supply Company Limited

Company Statistics

FORM - 1

	2022-23 Prov.	2023-24 Proj.	2024-25 Proj.	2025-26 Proj.	2026-27 Proj.	2027-28 Proj.
Peak demand	6,581	6,895	7,158	7,467	7,774	8,142
Number of Consumers	6,214,544	6,539,651	6,869,907	7,206,987	7,561,764	7,934,942
Area	19,064	19,064	19,064	19,064	19,064	19,064
Circles	13	13	13	13	13	13
Divisions	42	42	42	42	42	42
Sub Divisions	201	201	201	201	201	201
Length of Feeders	32,274	32,997	33,732	34,482	35,271	36,012
Average Length of Feeders	15.38	15.43	15.37	15.26	15.13	15.45
Maximum Length of Feeder	176.00	176.00	176.00	176.00	176.00	176.00
Minimum Length of Feeder	0.14	0.14	0.14	0.14	0.14	0.14
Target for new connections	327,296	325,107	330,256	337,080	354,777	373,178
Length of High Voltage Transmission lines (132 kV)	3,170	3,190	3,243	3,271	3,304	3,330
Length of STG lines (66 kV)	15	15	15	15	15	15
Length of Low Voltage Distribution lines (400 V)	15,618	15,703	15,788	15,873	15,958	16,043
Number of HV transformers (132Kv)	454	458	466	472	476	480
Number of STG transformers (66Kv)	-	-	-	-	-	-
Number of **burned down** HV transformers	1	1	1	1	1	1
Number of **burned down** STG transformers	-	-	-	-	-	-
Number of LV transformers	110,723	111,723	112,723	113,723	114,723	115,723
Number of **burned down** LV transformers	3,134	3,284	3,434	3,584	3,734	3,884

	2022-23 Prov.	2023-24 Proj.	2024-25 Proj.	2025-26 Proj.	2026-27 Proj.	2027-28 Proj.
Strength (Number of Employees)						
A- Qualified Professionals						
Engineers	508	544	578	612	645	675
Others	248	255	261	267	273	278
B- Staff						
Technical	13,972	17,063	19,852	22,106	23,860	25,525
Clerical	1,580	2,113	2,636	3,045	3,340	3,595
Non Technical	4,254	6,920	8,680	10,036	10,851	11,552
Cost (Mln. Rs.)						
A- Qualified Professionals						
Engineers	1,256	1,663	2,129	2,467	2,772	3,099
Others	369	500	626	715	788	865
B- Staff						
Technical	14,716	20,452	24,942	28,776	32,104	36,032
Clerical	2,688	3,684	4,556	5,220	5,804	6,449
Non Technical	3,465	4,766	5,873	6,893	7,916	9,070

Lahore Electric Supply Company Limited
Profit & Loss Statement

Description		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
		Projected	Projected	Projected	Projected	Projected	Projected
Power Balances							
Units Received	[MkWh]	30,267	31,546	32,515	33,774	35,014	36,517
Units Lost	[MkWh]	3,354	3,153	3,077	2,966	2,862	2,740
Units Lost	[%age]	11.08%	10.00%	9.46%	8.78%	8.17%	7.50%
Units Sold	[MkWh]	**26,913**	**28,393**	**29,438**	**30,808**	**32,152**	**33,777**
Growth %							
Revenue							
Sales Revenue	[Mln Rs]	592,632	670,102	671,819	709,682	742,818	780,818
Subsidy	[Mln Rs]	83,101	92,054	100,214	110,122	120,673	133,110
Fuel Price Adjustment & IDTR	[Mln Rs]	-	-	-	-		
Total Sales Revenue	[Mln Rs]	**675,733**	**762,156**	**772,034**	**819,804**	**863,490**	**913,928**
Rental & Service Income	[Mln Rs]	439	444	448	453	457	462
Amortization of Def Credits	[Mln Rs]	2,304	2,452	2,603	2,757	2,908	3,060
Other Income	[Mln Rs]	6,741	6,899	7,061	7,227	7,397	7,571
Total Revenue	[Mln Rs]	**685,217**	**771,951**	**782,146**	**830,240**	**874,252**	**925,020**
Operating Cost							
Power Purchase Cost	[Mln Rs]	615,219	642,892	671,237	703,694	730,887	761,423
Revenue Requirement of Wire Business			76,088	86,136	99,708	114,494	132,296
O&M Expenses	[Mln Rs]	47,488	5,342	6,432	7,544	8,760	10,262
Depreciation	[Mln Rs]	5,485	-	-	-	-	-
Total Operating Cost	[Mln Rs]	**668,192**	**724,322**	**763,806**	**810,945**	**854,140**	**903,981**
EBIT	[Mln Rs]	**17,025**	**47,629**	**18,340**	**19,294**	**20,111**	**21,039**
Financial Charges	[Mln Rs]	744	-	-	-	-	-
EBT	**[Mln Rs]**	**16,280**	**47,629**	**18,340**	**19,294**	**20,111**	**21,039**
Tax	[Mln Rs]	7,418	8,256	8,272	8,739	9,148	9,617
EAT	[Mln Rs]	**8,862**	**39,374**	**10,069**	**10,555**	**10,963**	**11,421**
WPPF	[Mln Rs]	-	-	-	-	-	-
Profit for the period	[Mln Rs]	**8,862**	**39,374**	**10,069**	**10,555**	**10,963**	**11,421**

Lahore Electric Supply Company Limited

Profit & Loss Statement *FY 2023-24*

		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
		Prov.	Prov.	Prov.	Prov.	Prov.	Prov.	Prov.	Prov.	Prov.	Projected	Projected	Projected	Provisional
Power Balances														
Units Purchased	[MkWh]													
Units Lost	[MkWh]													
Units Lost	[%age]													
Units Sold	[MkWh]	**2,687**	**2,772**	**2,539**	**1,990**	**1,680**	**1,927**	**2,023**	**1,809**	**2,238**	**2,786**	**3,065**	**2,878**	28,393
Revenue														
Sales Revenue	[Mln Rs]	63,804	66,030	60,104	46,787	39,555	45,759	48,292	41,579	51,399	65,461	72,850	68,481	**670,102**
Subsidy (TDS)	[Mln Rs]	6,826	6,889	6,268	4,959	3,355	2,804	2,577	2,672	3,833	5,399	6,078	5,138	**56,798**
Subsidy (ISP)	[Mln Rs]	680	743	802	727	814	1,071	1,117	630	1,057	1,015	987	1,045	**10,689**
Subsidy (ZRI)	[Mln Rs]	826	757	973	954	1,359	2,087	2,311	3,665	3,786	2,909	2,357	2,583	**24,567**
Total Sales Revenue	[Mln Rs]	**72,137**	**74,419**	**68,148**	**53,427**	**45,083**	**51,721**	**54,297**	**48,546**	**60,075**	**74,784**	**82,272**	**77,247**	**762,156**
Rental & Service Income	[Mln Rs]	37	37	37	37	37	37	37	37	37	37	37	37	**444**
Amortization of Def Credits	[Mln Rs]	204	204	204	204	204	204	204	204	204	204	204	204	**2,452**
Other Income	[Mln Rs]	575	575	575	575	575	575	575	575	575	575	575	575	**6,899**
Total Revenue	[Mln Rs]	**72,953**	**75,235**	**68,964**	**54,243**	**45,899**	**52,537**	**55,113**	**49,362**	**60,891**	**75,601**	**83,088**	**78,063**	**771,951**
Operating Cost														
Power Purchase Cost	[Mln Rs]	60,026	59,953	51,044	40,968	35,284	38,252	47,123	40,305	51,103	59,877	73,870	85,086	**642,892**
Rev Req Wheeling		7,202	7,429	6,803	5,334	4,501	5,163	5,421	4,846	5,997	7,466	8,213	7,712	**76,088**
O&M Expenses	[Mln Rs]	445	445	445	445	445	445	445	445	445	445	445	445	**5,342**
Depreciation	[Mln Rs]	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization	[Mln Rs]	-	-	-	-	-	-	-	-	-	-	-	-	
Power Supply Margin	[Mln Rs]													
Total Operating Cost	[Mln Rs]	**67,673**	**67,828**	**58,293**	**46,747**	**40,230**	**43,860**	**52,988**	**45,596**	**57,546**	**67,788**	**82,529**	**93,243**	724,322
EBIT	[Mln Rs]	**5,280**	**7,407**	**10,671**	**7,497**	**5,669**	**8,677**	**2,125**	**3,766**	**3,345**	**7,812**	**559**	**(15,180)**	**47,629**
Financial Charges	[Mln Rs]	-	-	-	-	-	-	-	-	-	-	-	-	-
EBT	[Mln Rs]	5,280	7,407	10,671	7,497	5,669	8,677	2,125	3,766	3,345	7,812	559	(15,180)	**47,629**
Tax	[Mln Rs]	786	814	741	576	487	564	595	512	633	806	898	844	**8,256**
EAT	[Mln Rs]	**4,494**	**6,593**	**9,931**	**6,920**	**5,182**	**8,113**	**1,530**	**3,254**	**2,712**	**7,006**	**(338)**	**(16,024)**	39,374
WPPF	[Mln Rs]	-	-	-	-	-	-	-	-	-	-	-	-	
Profit for the period	[Mln Rs]	**4,494**	**6,593**	**9,931**	**6,920**	**5,182**	**8,113**	**1,530**	**3,254**	**2,712**	**7,006**	**(338)**	**(16,024)**	**39,374**

Lahore Electric Supply Company Limited

Profit & Loss Statement *FY 2024-25*

		Jul Prov.	Aug Prov.	Sep Prov.	Oct Prov.	Nov Prov.	Dec Prov.	Jan Prov.	Feb Prov.	Mar Prov.	Apr Projected	May Projected	Jun Projected	Total Provisional
Power Balances														
Units Purchased	[MkWh]													
Units Lost	[MkWh]													
Units Lost	[%age]													
Units Sold	[MkWh]	**2,786**	**2,874**	**2,632**	**2,064**	**1,741**	**1,998**	**2,097**	**1,875**	**2,320**	**2,889**	**3,178**	**2,984**	29,438
Revenue														
Sales Revenue	[Mln Rs]	64,001	66,251	60,275	46,890	39,650	45,901	48,464	41,590	51,409	65,604	73,081	68,705	671,819
Subsidy (TDS)	[Mln Rs]	7,431	7,500	6,824	5,398	3,652	3,052	2,806	2,909	4,172	5,878	6,617	5,594	61,833
Subsidy (ISP)		741	809	874	792	886	1,166	1,216	686	1,151	1,105	1,075	1,137	11,637
Subsidy (ZRI)		899	824	1,059	1,039	1,479	2,272	2,516	3,990	4,121	3,167	2,566	2,812	26,744
Total Sales Revenue	[Mln Rs]	**73,072**	**75,383**	**69,031**	**54,119**	**45,667**	**52,392**	**55,001**	**49,175**	**60,853**	**75,754**	**83,338**	**78,248**	772,034
Rental & Service Income	[Mln Rs]	37	37	37	37	37	37	37	37	37	37	37	37	448
Amortization of Def Credits	[Mln Rs]	217	217	217	217	217	217	217	217	217	217	217	217	2,603
Other Income	[Mln Rs]	588	588	588	588	588	588	588	588	588	588	588	588	7,061
Total Revenue	[Mln Rs]	**73,915**	**76,226**	**69,874**	**54,962**	**46,510**	**53,234**	**55,844**	**50,018**	**61,696**	**76,596**	**84,181**	**79,091**	782,146
Operating Cost														
Power Purchase Cost	[Mln Rs]	62,409	62,496	53,279	42,808	37,081	40,096	49,265	42,330	53,500	62,557	76,930	88,485	671,237
Rev Req Wheeling		8,153	8,411	7,702	6,038	5,095	5,845	6,136	5,487	6,789	8,452	9,298	8,730	86,136
O&M Expenses	[Mln Rs]	536	536	536	536	536	536	536	536	536	536	536	536	6,432
Depreciation	[Mln Rs]	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization	[Mln Rs]	-	-	-	-	-	-	-	-	-	-	-	-	
Total Operating Cost	[Mln Rs]	**71,098**	**71,443**	**61,517**	**49,382**	**42,712**	**46,478**	**55,938**	**48,353**	**60,825**	**71,545**	**86,764**	**97,751**	763,806
EBIT	[Mln Rs]	**2,817**	**4,783**	**8,356**	**5,580**	**3,798**	**6,757**	**(94)**	**1,665**	**871**	**5,051**	**(2,583)**	**(18,660)**	18,340
Financial Charges	[Mln Rs]	-	-	-	-	-	-	-	-	-	-	-	-	-
EBT	[Mln Rs]	2,817	4,783	8,356	5,580	3,798	6,757	(94)	1,665	871	5,051	(2,583)	(18,660)	18,340
Tax	[Mln Rs]	788	816	742	577	488	565	597	512	632	808	900	846	8,272
EAT	[Mln Rs]	**2,029**	**3,967**	**7,614**	**5,003**	**3,310**	**6,191**	**(691)**	**1,153**	**238**	**4,243**	**(3,483)**	**(19,506)**	10,069
WPPF	[Mln Rs]	-	-	-	-	-	-	-	-	-	-	-	-	
Profit for the period	[Mln Rs]	**2,029**	**3,967**	**7,614**	**5,003**	**3,310**	**6,191**	**(691)**	**1,153**	**238**	**4,243**	**(3,483)**	**(19,506)**	10,069

Lahore Electric Supply Company Limited

Profit & Loss Statement *FY 2024-25*

		Jul Prov.	Aug Prov.	Sep Prov.	Oct Prov.	Nov Prov.	Dec Prov.	Jan Prov.	Feb Prov.	Mar Prov.	Apr Projected	May Projected	Jun Projected	Total Provisional
Power Balances														
Units Purchased	[MkWh]													
Units Lost	[MkWh]													
Units Lost	[%age]													
Units Sold	[MkWh]	**2,786**	**2,874**	**2,632**	**2,064**	**1,741**	**1,998**	**2,097**	**1,875**	**2,320**	**2,889**	**3,178**	**2,984**	29,438
Revenue														
Sales Revenue	[Mln Rs]	64,001	66,251	60,275	46,890	39,650	45,901	48,464	41,590	51,409	65,604	73,081	68,705	671,819
Subsidy (TDS)	[Mln Rs]	7,431	7,500	6,824	5,398	3,652	3,052	2,806	2,909	4,172	5,878	6,617	5,594	61,833
Subsidy (ISP)		741	809	874	792	886	1,166	1,216	686	1,151	1,105	1,075	1,137	11,637
Subsidy (ZRI)		899	824	1,059	1,039	1,479	2,272	2,516	3,990	4,121	3,167	2,566	2,812	26,744
Total Sales Revenue	[Mln Rs]	**73,072**	**75,383**	**69,031**	**54,119**	**45,667**	**52,392**	**55,001**	49,175	60,853	75,754	83,338	78,248	772,034
Rental & Service Income	[Mln Rs]	37	37	37	37	37	37	37	37	37	37	37	37	448
Amortization of Def Credits	[Mln Rs]	217	217	217	217	217	217	217	217	217	217	217	217	2,603
Other Income	[Mln Rs]	588	588	588	588	588	588	588	588	588	588	588	588	7,061
Total Revenue	[Mln Rs]	**73,915**	**76,226**	**69,874**	**54,962**	**46,510**	**53,234**	**55,844**	50,018	**61,696**	76,596	84,181	79,091	782,146
Operating Cost														
Power Purchase Cost	[Mln Rs]	62,409	62,496	53,279	42,808	37,081	40,096	49,265	42,330	53,500	62,557	76,930	88,485	671,237
Rev Req Wheeling		8,153	8,411	7,702	6,038	5,095	5,845	6,136	5,487	6,789	8,452	9,298	8,730	86,136
O&M Expenses	[Mln Rs]	536	536	536	536	536	536	536	536	536	536	536	536	6,432
Depreciation	[Mln Rs]	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization	[Mln Rs]	-	-	-	-	-	-	-	-	-	-	-	-	
Total Operating Cost	[Mln Rs]	**71,098**	**71,443**	**61,517**	**49,382**	**42,712**	**46,478**	**55,938**	**48,353**	**60,825**	**71,545**	**86,764**	**97,751**	763,806
EBIT	[Mln Rs]	**2,817**	**4,783**	**8,356**	**5,580**	**3,798**	**6,757**	**(94)**	**1,665**	**871**	**5,051**	**(2,583)**	**(18,660)**	**18,340**
Financial Charges	[Mln Rs]	-	-	-	-	-	-	-	-	-	-	-	-	-
EBT	[Mln Rs]	2,817	4,783	8,356	5,580	3,798	6,757	(94)	1,665	871	5,051	(2,583)	(18,660)	18,340
Tax	[Mln Rs]	788	816	742	577	488	565	597	512	632	808	900	846	8,272
EAT	[Mln Rs]	**2,029**	**3,967**	**7,614**	**5,003**	**3,310**	**6,191**	**(691)**	**1,153**	**238**	**4,243**	**(3,483)**	**(19,506)**	**10,069**
WPPF	[Mln Rs]	-	-	-	-	-	-	-	-	-	-	-	-	
Profit for the period	[Mln Rs]	**2,029**	**3,967**	**7,614**	**5,003**	**3,310**	**6,191**	**(691)**	**1,153**	**238**	**4,243**	**(3,483)**	**(19,506)**	**10,069**

Lahore Electric Supply Company Limited

Profit & Loss Statement *FY 2025-26*

		Jul Prov.	Aug Prov.	Sep Prov.	Oct Prov.	Nov Prov.	Dec Prov.	Jan Prov.	Feb Prov.	Mar Prov.	Apr Projected	May Projected	Jun Projected	Total Provisional
Power Balances														
Units Purchased	[MkWh]													
Units Lost	[MkWh]													
Units Lost	[%age]													
Units Sold	[MkWh]	2,916	3,008	2,755	2,160	1,822	2,091	2,195	1,962	2,428	3,023	3,326	3,122	30,808
Revenue														
Sales Revenue	[Mln Rs]	67,625	70,013	63,680	49,524	41,880	48,501	51,221	43,883	54,240	69,288	77,223	72,603	709,682
Subsidy (TDS)	[Mln Rs]	8,166	8,241	7,498	5,932	4,013	3,354	3,083	3,197	4,585	6,459	7,271	6,147	67,946
Subsidy (ISP)		814	889	960	870	974	1,282	1,336	754	1,264	1,214	1,181	1,250	12,787
Subsidy (ZRI)		988	905	1,164	1,142	1,626	2,497	2,765	4,384	4,529	3,480	2,819	3,091	29,389
Total Sales Revenue	[Mln Rs]	77,593	80,047	73,302	57,468	48,493	55,633	58,404	52,218	64,619	80,441	88,495	83,090	819,804
Rental & Service Income	[Mln Rs]	38	38	38	38	38	38	38	38	38	38	38	38	453
Amortization of Def Credits	[Mln Rs]	230	230	230	230	230	230	230	230	230	230	230	230	2,757
Other Income	[Mln Rs]	602	602	602	602	602	602	602	602	602	602	602	602	7,227
Total Revenue	[Mln Rs]	78,463	80,917	74,172	58,338	49,363	56,503	59,274	53,088	65,488	81,311	89,365	83,960	830,240
														-
Operating Cost														
Power Purchase Cost	[Mln Rs]	65,197	65,427	55,865	44,899	39,090	42,182	51,747	44,605	56,192	65,618	80,480	92,391	703,694
Rev Req Wheeling		9,437	9,736	8,915	6,989	5,898	6,766	7,103	6,351	7,859	9,784	10,763	10,106	99,708
O&M Expenses	[Mln Rs]	629	629	629	629	629	629	629	629	629	629	629	629	7,544
Depreciation	[Mln Rs]	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization	[Mln Rs]	-	-	-	-	-	-	-	-	-	-	-	-	
Power Supply Margin	[Mln Rs]													-
Total Operating Cost	[Mln Rs]	75,263	75,791	65,409	52,517	45,617	49,577	59,479	51,584	64,680	76,030	91,872	103,126	810,945
														-
EBIT	[Mln Rs]	3,200	5,126	8,763	5,821	3,746	6,926	(205)	1,503	808	5,280	(2,507)	(19,166)	19,294
Financial Charges	[Mln Rs]	-	-	-	-	-	-	-	-	-	-	-	-	-
EBT	[Mln Rs]	3,200	5,126	8,763	5,821	3,746	6,926	(205)	1,503	808	5,280	(2,507)	(19,166)	19,294
Tax	[Mln Rs]	833	862	784	610	516	597	631	540	667	853	951	894	8,739
EAT	[Mln Rs]	2,367	4,264	7,979	5,211	3,230	6,329	(836)	963	141	4,427	(3,458)	(20,060)	10,555
WPPF	[Mln Rs]	-	-	-	-	-	-	-	-	-	-	-	-	
Profit for the period	[Mln Rs]	2,367	4,264	7,979	5,211	3,230	6,329	(836)	963	141	4,427	(3,458)	(20,060)	10,555

Lahore Electric Supply Company Limited

Profit & Loss Statement *FY 2026-27*

		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
		Prov.	Prov.	Prov.	Prov.	Prov.	Prov.	Prov.	Prov.	Prov.	Projected	Projected	Projected	Provisional
Power Balances														
Units Purchased	[MkWh]													
Units Lost	[MkWh]													
Units Lost	[%age]													
Units Sold	[MkWh]	**3,043**	**3,139**	**2,875**	**2,254**	**1,902**	**2,182**	**2,291**	**2,048**	**2,534**	**3,155**	**3,471**	**3,259**	**32,152**
Revenue														
Sales Revenue	[Mln Rs]	70,805	73,317	66,664	51,826	43,831	50,782	53,645	45,867	56,690	72,506	80,859	76,026	**742,818**
Subsidy (TDS)	[Mln Rs]	8,948	9,030	8,217	6,500	4,398	3,675	3,378	3,503	5,024	7,078	7,968	6,736	**74,456**
Subsidy (ISP)		892	974	1,052	953	1,067	1,405	1,464	826	1,385	1,331	1,294	1,369	**14,012**
Subsidy (ZRI)		1,083	992	1,275	1,251	1,781	2,736	3,029	4,804	4,963	3,813	3,089	3,387	**32,204**
Total Sales Revenue	[Mln Rs]	**81,728**	**84,313**	**77,209**	**60,530**	**51,077**	**58,598**	**61,516**	**55,001**	**68,062**	**84,727**	**93,211**	**87,518**	**863,490**
Rental & Service Income	[Mln Rs]	38	38	38	38	38	38	38	38	38	38	38	38	**457**
Amortization of Def Credits	[Mln Rs]	242	242	242	242	242	242	242	242	242	242	242	242	**2,908**
Other Income	[Mln Rs]	616	616	616	616	616	616	616	616	616	616	616	616	**7,397**
Total Revenue	[Mln Rs]	**82,625**	**85,210**	**78,105**	**61,427**	**51,974**	**59,495**	**62,413**	**55,897**	**68,959**	**85,624**	**94,107**	**88,415**	**874,252**
														-
Operating Cost														
Power Purchase Cost	[Mln Rs]	67,614	67,907	58,061	46,632	40,707	43,891	53,853	46,448	58,384	68,172	83,515	95,702	**730,887**
Rev Req Wheeling		10,837	11,179	10,237	8,026	6,773	7,770	8,157	7,293	9,025	11,234	12,359	11,604	**114,494**
O&M Expenses	[Mln Rs]	730	730	730	730	730	730	730	730	730	730	730	730	**8,760**
Depreciation	[Mln Rs]	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization	[Mln Rs]	-	-	-	-	-	-	-	-	-	-	-	-	
Power Supply Margin	[Mln Rs]													-
Total Operating Cost	[Mln Rs]	**79,181**	**79,817**	**69,028**	**55,388**	**48,210**	**52,391**	**62,739**	**54,470**	**68,138**	**80,136**	**96,604**	**108,037**	854,140
														-
EBIT	[Mln Rs]	**3,444**	**5,393**	**9,077**	**6,039**	**3,764**	**7,104**	**(326)**	**1,427**	**820**	**5,488**	**(2,497)**	**(19,622)**	**20,111**
Financial Charges	[Mln Rs]	-	-	-	-	-	-	-	-	-	-	-	-	-
EBT	[Mln Rs]	3,444	5,393	9,077	6,039	3,764	7,104	(326)	1,427	820	5,488	(2,497)	(19,622)	20,111
Tax	[Mln Rs]	872	903	821	638	540	626	661	564	698	893	996	937	9,148
EAT	[Mln Rs]	**2,572**	**4,490**	**8,256**	**5,401**	**3,224**	**6,478**	**(987)**	**863**	**123**	**4,595**	**(3,493)**	**(20,559)**	10,963
WPPF	[Mln Rs]	-	-	-	-	-	-	-	-	-	-	-	-	
Profit for the period	[Mln Rs]	**2,572**	**4,490**	**8,256**	**5,401**	**3,224**	**6,478**	**(987)**	**863**	**123**	**4,595**	**(3,493)**	**(20,559)**	10,963

Lahore Electric Supply Company Limited

Profit & Loss Statement *FY 2027-28*

		Jul Prov.	Aug Prov.	Sep Prov.	Oct Prov.	Nov Prov.	Dec Prov.	Jan Prov.	Feb Prov.	Mar Prov.	Apr Projected	May Projected	Jun Projected	Total Provisional
Power Balances														
Units Purchased	[MkWh]													
Units Lost	[MkWh]													
Units Lost	[%age]													
Units Sold	[MkWh]	**3,197**	**3,298**	**3,020**	**2,368**	**1,998**	**2,292**	**2,406**	**2,151**	**2,662**	**3,314**	**3,646**	**3,423**	**33,777**
Revenue														
Sales Revenue	[Mln Rs]	74,453	77,108	70,088	54,464	46,068	53,400	56,427	48,139	59,493	76,195	85,031	79,954	**780,818**
Subsidy (TDS)	[Mln Rs]	9,871	9,961	9,064	7,170	4,851	4,054	3,727	3,864	5,542	7,807	8,789	7,430	**82,130**
Subsidy (ISP)	[Mln Rs]	984	1,074	1,160	1,051	1,177	1,549	1,615	911	1,528	1,468	1,428	1,511	**15,457**
Subsidy (ZRI)	[Mln Rs]	1,195	1,094	1,407	1,380	1,965	3,018	3,342	5,299	5,474	4,206	3,408	3,736	**35,523**
Total Sales Revenue	[Mln Rs]	**86,502**	**89,238**	**81,718**	**64,066**	**54,061**	**62,021**	**65,110**	**58,213**	**72,038**	**89,677**	**98,655**	**92,630**	**913,928**
Rental & Service Income	[Mln Rs]	38	38	38	38	38	38	38	38	38	38	38	38	**462**
Amortization of Def Credits	[Mln Rs]	255	255	255	255	255	255	255	255	255	255	255	255	**3,060**
Other Income	[Mln Rs]	631	631	631	631	631	631	631	631	631	631	631	631	**7,571**
Total Revenue	[Mln Rs]	**87,426**	**90,162**	**82,643**	**64,990**	**54,985**	**62,945**	**66,034**	**59,138**	**72,962**	**90,601**	**99,580**	**93,554**	**925,020**
Operating Cost														
Power Purchase Cost	[Mln Rs]	70,377	70,709	60,543	48,568	42,483	45,787	56,231	48,478	60,807	71,032	86,960	99,447	**761,423**
Rev Req Wheeling		12,522	12,918	11,829	9,274	7,826	8,978	9,425	8,427	10,428	12,981	14,281	13,409	**132,296**
O&M Expenses	[Mln Rs]	855	855	855	855	855	855	855	855	855	855	855	855	10,262
Depreciation	[Mln Rs]	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization	[Mln Rs]	-	-	-	-	-	-	-	-	-	-	-	-	
Power Supply Margin	[Mln Rs]													-
Total Operating Cost	[Mln Rs]	**83,754**	**84,482**	**73,227**	**58,697**	**51,163**	**55,620**	**66,511**	**57,760**	**72,090**	**84,868**	**102,096**	**113,711**	903,981
EBIT	[Mln Rs]	**3,673**	**5,680**	**9,415**	**6,294**	**3,822**	**7,325**	**(478)**	1,377	872	5,733	(2,517)	(20,157)	21,039
Financial Charges	[Mln Rs]	-	-	-	-	-	-	-	-	-	-	-	-	-
EBT	[Mln Rs]	3,673	5,680	9,415	6,294	3,822	7,325	(478)	1,377	872	5,733	(2,517)	(20,157)	**21,039**
Tax	[Mln Rs]	917	950	863	671	567	658	695	592	732	938	1,048	985	**9,617**
EAT	[Mln Rs]	**2,756**	**4,730**	**8,552**	**5,623**	**3,254**	**6,667**	**(1,173)**	**785**	**140**	**4,794**	**(3,564)**	(21,142)	11,421
WPPF	[Mln Rs]	-	-	-	-	-	-	-	-	-	-	-	-	
Profit for the period	[Mln Rs]	**2,756**	**4,730**	**8,552**	**5,623**	**3,254**	**6,667**	**(1,173)**	**785**	**140**	**4,794**	**(3,564)**	**(21,142)**	**11,421**

Lahore Electric Supply Company Limited FORM - 4

Balance Sheet [in million Rupees]

This form contain the consolidated information of both businesses (DOP & SOP)

Description	Projected FY 2022-23	Projected FY 2023-24	Projected FY 2024-25	Projected FY 2025-26	Projected FY 2026-27	Projected FY 2027-28
Net Fixed Assets in Operations	101,542	110,798	120,405	130,779	140,409	148,774
Total Net Fixed Assets in Operations	**101,542**	**110,798**	**120,405**	**130,779**	**140,409**	**148,774**
Capital Work in Progress	14,161	15,998	16,329	16,419	17,998	20,800
Long Term Loans to Employees	571	1,030	1,435	1,791	2,104	2,379
Deferred Cost & Long Term Deposits	5	6	7	8	9	10
Non- Current Assets	**14,737**	**17,034**	**17,770**	**18,217**	**20,111**	**23,189**
Current Assets						
Stores & Spares	3,046	3,324	3,612	3,923	4,212	4,463
Trade Debts	51,019	54,066	57,105	60,315	60,013	59,713
Advances, Prepayments, Other Receivables	189,955	208,951	229,846	252,830	278,113	305,925
Subsidy (Receivable from GoP)	68,621	73,223	78,234	83,740	89,774	96,429
Pension Fund Investments	60,988	74,725	88,653	103,119	118,026	134,073
Receivable from Associated Companies	32,997	36,233	39,567	43,205	46,907	50,964
Short Term Investment	53,861	54,462	57,114	60,194	63,475	67,263
Cash & Bank Balances	2,131	2,848	1,855	1,667	1,893	3,316
Total Current Assets	**462,618**	**507,832**	**555,986**	**608,995**	**662,413**	**722,146**
Total Assets	**578,897**	**635,664**	**694,162**	**757,991**	**822,932**	**894,109**
Subscribed Equity	7,624	7,624	7,624	7,624	7,624	7,624
Unappropriated Profit	(210,676)	(166,492)	(153,760)	(139,507)	(123,582)	(105,886)
Federal Govt Investment	37,151	37,151	37,151	37,151	37,151	37,151
Total Equity	**(165,901)**	**(121,717)**	**(108,985)**	**(94,732)**	**(78,807)**	**(61,110)**
Long Term Liability						
Security Deposits	22,828	25,034	27,302	29,740	32,290	34,965
Employee Retirement Benefits	202,335	215,394	229,761	245,568	262,959	282,091
Deferred Credits	56,315	58,770	61,136	63,425	65,484	67,422
Long Term Loan	8,035	7,783	7,531	7,278	7,026	7,026
Total Long Term Liability	**289,513**	**306,981**	**325,731**	**346,012**	**367,758**	**391,504**
Current Liability						
Current Maturity on Long Term Loans	468	252	252	252	252	-
Accrued markup	5,736	5,488	5,495	5,517	5,556	5,219
Provision for Taxation	8,075	8,912	8,928	9,396	9,805	10,274
Payable to CPPA	325,784	312,458	325,890	339,642	351,274	364,418
Creditors, Accrued and Other Liabilities	115,223	123,289	136,851	151,904	167,094	183,804
Total Current Liability	**455,285**	**450,399**	**477,416**	**506,711**	**533,981**	**563,715**
Total Liabilities and Commitments	**744,798**	**757,380**	**803,147**	**852,723**	**901,739**	**955,219**
Total Liabilities and Equity	**578,897**	**635,664**	**694,162**	**757,991**	**822,932**	**894,109**

Lahore Electric Supply Company Limited

Cash Flow Statement [in million Rupees]

FORM-5

This form contain the consolidated information of both businesses (DOP & SOP)

Description	Projected FY 2023-24	Projected FY 2024-25	Projected FY 2025-26	Projected FY 2026-27	Projected FY 2027-28
Average Monthly Demand Index (MDI)	5,967	6,319	6,692	6,967	7,253
Units Purchased	31,546	32,515	33,774	35,014	36,517
Transmission Losses (132 kV)	685	706	733	760	792
Distribution Losses	2,469	2,371	2,233	2,102	1,947
Units Sold to Customers	28,393	29,438	30,808	32,152	33,777
Average Tariff Required	23.26	22.48	22.69	22.76	22.78
Average Tariff Existing	23.14	23.14	23.14	23.14	23.14
Tariff Difference	*0.12*	*(0.66)*	*(0.45)*	*(0.38)*	*(0.36)*
Revenue from Sales	660,458	661,751	699,126	731,854	769,396
Collection from Required	100%	100%	100%	100%	100%
Inflows from Operations					
Collection from Current Sales	**657,156**	**658,442**	**695,631**	**731,854**	**769,396**
Prior Year Recovery	**255**	**270**	**286**	**302**	**300**
Total Inflows from Operations	***657,411***	***658,713***	***695,916***	***732,156***	***769,696***
Outflow from Operations					
Payment for electricity (to CPPA)	712,999	716,308	750,681	782,198	813,894
Distribution Service Cost (=DMC)	60,224	72,509	85,042	98,747	115,678
Total Outflow from Operations	***773,223***	***788,817***	***835,723***	***880,945***	***929,573***
Surplus/Deficit from Operations	**(115,812)**	**(130,104)**	**(139,807)**	**(148,789)**	**(159,877)**
Inflows from Other Sources					
Capital Contributions	4,907	4,969	5,045	4,967	4,997
Consumer Security Deposits	2,206	2,269	2,438	2,549	2,675
Other Incomes	7,343	7,509	7,679	7,854	8,032
GOP Subsidy (Actual and Estimated)	87,452	95,204	104,616	114,639	126,455
Long Term Loan / Redeemable Capital	0	0	0	0	0
Total Inflows from Other Sources	***101,908***	***109,951***	***119,779***	***130,009***	***142,159***
Outflow Others					
Financial Charges	952	674	637	599	952
Post retirement fund Investment	0	0	0	0	0
Repayment of Long Term Loans	468	252	252	252	252
Investment Program	19,924	19,806	21,796	22,498	23,284
Working Capital/other Changes	(138,136)	(150,800)	(162,613)	(174,181)	(188,767)
Total Outflow Others	***-116,793***	***-130,067***	***-139,928***	***-150,832***	***-164,280***
Surplus/Deficit Others	**218,700**	**240,018**	**259,706**	**280,841**	**306,439**
Total Inflows (Operations + Others)	**759,319**	**768,663**	**815,695**	**862,165**	**911,856**
Total Outflows (Operations + Othen	**656,430**	**658,750**	**695,796**	**730,113**	**765,293**
Opening Balance	467,301	570,189	680,102	800,002	932,054
Surplus/Deficit for Fiscal Year	102,888	109,913	119,899	132,052	146,562
Deficit from Financing/Loans					
Closing Balance	**570,189**	**680,102**	**800,002**	**932,054**	**1,078,616**

Stores and Spares	(278)	(288)	(311)	(289)	(251)
Short Term Advances	(459)	(404)	(356)	(313)	(276)
Advances, Prepayemnts and others	(18,996)	(20,895)	(22,985)	(25,283)	(27,811)
Receivable from Associated Undertakings	(3,236)	(3,334)	(3,638)	(3,702)	(4,057)
Short Term Investments	(601)	(2,653)	(3,080)	(3,280)	(3,788)
Change in Current Assets	**(23,569)**	**(27,575)**	**(30,370)**	**(32,867)**	**(36,183)**
Post Retirement Benefits	(7,369)	(8,105)	(8,916)	(9,808)	(10,788)
Creditors accrued and other liabilities	8,066	13,562	15,054	15,190	16,709
Profit	44,184	12,732	14,253	15,925	17,697
Depreciation	6,048	6,647	7,297	7,944	8,567
Amortization of Deferred Income	(2,452)	(2,603)	(2,757)	(2,908)	(3,060)
Provision for Pension Fund	20,428	22,473	24,723	27,198	29,921
Billing to consumers	(660,458)	(661,751)	(699,126)	(731,854)	(769,396)
Markup	703	681	659	637	615
PPP Billing	699,673	729,740	764,433	793,830	827,038
Changes in Current Liabilities	**108,824**	**113,374**	**115,620**	**116,155**	**117,304**
Non Cash Flow Items	52,881	65,000	77,363	90,893	107,646
Working Capital Change	138,136	150,800	162,613	174,181	188,767

Lahore Electric Supply Company Limited

Power Purchase Price

		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
FY 2023-24														
Units Purchased	[MkWh]	3,079	3,148	2,777	2,243	1,725	2,048	2,130	1,864	2,517	3,101	3,481	3,435	31,546
MDI- Peak	[MW]	6,436	6,569	6,345	5,898	4,362	5,572	4,576	5,500	6,261	6,392	6,887	6,810	6,887
Energy Purchase Price	[Rs/ kWh]	12.5	10.7	10.2	8.9	7.0	7.9	11.9	7.9	8.5	9.7	12.6	14.5	10.5879
Capacity Purchase Price	[Rs/ kW/ M]	2,877	3,538	3,098	3,116	4,868	3,514	4,277	4,181	4,286	4,197	3,884	4,738	3,338
Transmission Charge	[Rs/ kW/ M]	461	461	461	461	461	461	461	461	461	461	461	461	
Power Purchase Cost														
Energy Charge	[Mln Rs]	38,543	33,681	28,459	19,867	12,039	16,103	25,439	14,772	21,378	30,102	43,948	49,679	334,011
Capacity Charge	[Mln Rs]	18,515	23,242	19,659	18,380	21,233	19,578	19,573	22,996	26,838	26,827	26,746	32,266	275,853
Transmission Charge	[Mln Rs]	2,969	3,030	2,927	2,720	2,012	2,570	2,110.7	2,536.7	2,887.8	2,948	3,176	3,141	33,028
Adjustment **	[Mln Rs]	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	[Mln Rs]	**60,026**	**59,953**	**51,044**	**40,968**	**35,284**	**38,252**	**47,123**	**40,305**	**51,103**	**59,877**	**73,870**	**85,086**	**642,892**
FY 2024-25														
Units Purchased	[MkWh]	3,168	3,241	2,865	2,310	1,786	2,116	2,202	1,929	2,593	3,196	3,584	3,525	32,515
MDI- Peak	[MW]	6,816	6,956	6,719	6,246	4,619	5,901	4,846	5,824	6,631	6,769	7,293	7,212	7,293
Energy Purchase Price	[Rs/ kWh]	12.5	10.7	10.2	8.9	7.0	7.9	11.9	7.9	8.5	9.7	12.6	14.5	10.5840
Capacity Purchase Price	[Rs/ kW/ M]	2,877	3,538	3,098	3,116	4,868	3,514	4,277	4,181	4,286	4,197	3,884	4,738	3,338
Transmission Charge	[Rs/ kW/ M]	461	461	461	461	461	461	461	461	461	461	461	461	
Power Purchase Cost														
Energy Charge	[Mln Rs]	39,658	34,674	29,361	20,462	12,465	16,641	26,302	15,291	22,020	31,026	45,243	50,989	344,132
Capacity Charge	[Mln Rs]	19,607	24,614	20,819	19,465	22,486	20,733	20,728	24,353	28,421	28,410	28,324	34,170	292,129
Transmission Charge	[Mln Rs]	3,144	3,208	3,099	2,881	2,130	2,722	2,235.2	2,686.4	3,058.2	3,122	3,364	3,326	34,976
Adjustment **	[Mln Rs]	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	[Mln Rs]	**62,409**	**62,496**	**53,279**	**42,808**	**37,081**	**40,096**	**49,265**	**42,330**	**53,500**	**62,557**	**76,930**	**88,485**	**671,237**
FY 2025-26														
Units Purchased	[MkWh]	3,284	3,361	2,980	2,397	1,866	2,205	2,296	2,015	2,691	3,320	3,717	3,642	33,774
MDI- Peak	[MW]	7,218	7,366	7,116	6,614	4,892	6,249	5,132	6,168	7,022	7,169	7,723	7,637	7,723
Energy Purchase Price	[Rs/ kWh]	12.5	10.7	10.2	8.9	7.0	7.9	11.9	7.9	8.5	9.7	12.6	14.5	10.5790
Capacity Purchase Price	[Rs/ kW/ M]	2,877	3,538	3,098	3,116	4,868	3,514	4,277	4,181	4,286	4,197	3,884	4,738	3,338
Transmission Charge	[Rs/ kW/ M]	461	461	461	461	461	461	461	461	461	461	461	461	
Power Purchase Cost														
Energy Charge	[Mln Rs]	41,104	35,963	30,536	21,235	13,021	17,343	27,429	15,971	22,855	32,226	46,923	52,683	357,290
Capacity Charge	[Mln Rs]	20,764	26,066	22,047	20,613	23,813	21,956	21,951	25,739	30,098	30,086	29,995	36,186	309,364
Transmission Charge	[Mln Rs]	3,329	3,398	3,282	3,051	2,256	2,882	2,367.1	2,844.9	3,238.6	3,306	3,562	3,523	37,040
Adjustment **	[Mln Rs]	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	[Mln Rs]	**65,197**	**65,427**	**55,865**	**44,899**	**39,090**	**42,182**	**51,747**	**44,605**	**56,192**	**65,618**	**80,480**	**92,391**	**703,694**
FY 2026-27														
Units Purchased	[MkWh]	3,397	3,480	3,093	2,483	1,944	2,293	2,389	2,099	2,788	3,442	3,848	3,759	35,014
MDI- Peak	[MW]	7,515	7,669	7,408	6,886	5,093	6,506	5,343	6,422	7,310	7,463	8,041	7,951	8,041
Energy Purchase Price	[Rs/ kWh]	12.5	10.7	10.2	8.9	7.0	7.9	11.9	7.9	8.5	9.7	12.6	14.5	10.5745
Capacity Purchase Price	[Rs/ kW/ M]	2,877	3,538	3,098	3,116	4,868	3,514	4,277	4,181	4,286	4,197	3,884	4,738	3,338
Transmission Charge	[Rs/ kW/ M]	461	461	461	461	461	461	461	461	461	461	461	461	
Power Purchase Cost														
Energy Charge	[Mln Rs]	42,531	37,234	31,691	21,997	13,568	18,032	28,536	16,637	23,677	33,408	48,579	54,363	370,252
Capacity Charge	[Mln Rs]	21,617	27,137	22,953	21,460	24,791	22,858	22,853	26,849	31,335	31,322	31,227	37,672	322,073
Transmission Charge	[Mln Rs]	3,466	3,537	3,417	3,176	2,349	3,001	2,464.4	2,961.8	3,371.7	3,442	3,709	3,667	38,562
Adjustment **	[Mln Rs]	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	[Mln Rs]	**67,614**	**67,907**	**58,061**	**46,632**	**40,707**	**43,891**	**53,853**	**46,448**	**58,384**	**68,172**	**83,515**	**95,702**	**730,887**
FY 2027-28														
Units Purchased	[MkWh]	3,536	3,624	3,229	2,587	2,039	2,399	2,501	2,201	2,905	3,589	4,007	3,900	36,517
MDI- Peak	[MW]	7,824	7,984	7,713	7,169	5,302	6,773	5,563	6,685	7,611	7,770	8,371	8,278	8,371
Energy Purchase Price	[Rs/ kWh]	12.5	10.7	10.2	8.9	7.0	7.9	11.9	7.9	8.5	9.7	12.6	14.5	10.5697
Capacity Purchase Price	[Rs/ kW/ M]	2,877	3,538	3,098	3,116	4,868	3,514	4,277	4,181	4,286	4,197	3,884	4,738	3,338
Transmission Charge	[Rs/ kW/ M]	461	461	461	461	461	461	461	461	461	461	461	461	
Power Purchase Cost														
Energy Charge	[Mln Rs]	44,263	38,775	33,090	22,920	14,228	18,866	29,874	17,443	24,675	34,840	50,589	56,410	385,973
Capacity Charge	[Mln Rs]	22,505	28,251	23,896	22,341	25,809	23,797	23,791	27,952	32,622	32,609	32,510	39,220	335,304
Transmission Charge	[Mln Rs]	3,608	3,683	3,557	3,306	2,445	3,124	2,565.6	3,083.4	3,510.2	3,584	3,861	3,818	40,146
Adjustment **	[Mln Rs]	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	[Mln Rs]	**70,377**	**70,709**	**60,543**	**48,568**	**42,483**	**45,787**	**56,231**	**48,478**	**60,807**	**71,032**	**86,960**	**99,447**	**761,423**

Lahore Electric Supply Company Limited

FORM - 7 (A)

Line Losses * (Projected) FY 2023-24

		Jul Projected	Aug Projected	Sep Projected	Oct Projected	Nov Projected	Dec Projected	Jan Projected	Feb Projected	Mar Projected	Apr Projected	May Projected	Jun Projected	Total
Power Balances														
Units Received	[MkWh]	3,079	3,148	2,777	2,243	1,725	2,048	2,130	1,864	2,517	3,101	3,481	3,435	31,546
Units Sold	[MkWh]	2,687	2,772	2,539	1,990	1,680	1,927	2,023	1,809	2,238	2,786	3,065	2,878	28,393
Units Lost	[MkWh]	392	375	239	252	45	121	107	55	279	315	416	557	3,153
Units Lost	[%age]	12.72%	11.93%	8.59%	11.24%	2.63%	5.91%	5.02%	2.96%	11.08%	10.16%	11.96%	16.22%	10.00%
Technical Losses	[%age]	11.23%	10.94%	7.60%	10.26%	1.64%	4.92%	4.04%	1.97%	10.09%	9.17%	10.97%	15.23%	9.01%
Administrative Losses	[%age]	1.48%	0.99%	0.99%	0.99%	0.99%	0.99%	0.99%	0.99%	0.99%	0.99%	0.99%	0.99%	0.99%
Technical Losses at Different Levels														
Transmission Losses 132 kV	[%age]	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0.00%
11 kV Losses	[%age]	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	-0.19%
LT Losses	[%age]	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	-0.21%
Total Technical Losses	[%age]	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**-0.40%**

Lahore Electric Supply Company Limited

FORM - 7 (A)

Line Losses * (Projected) FY 2024-25

		Jul Projected	Aug Projected	Sep Projected	Oct Projected	Nov Projected	Dec Projected	Jan Projected	Feb Projected	Mar Projected	Apr Projected	May Projected	Jun Projected	Total
Power Balances														
Units Received	[MkWh]	3,168	3,241	2,865	2,310	1,786	2,116	2,202	1,929	2,593	3,196	3,584	3,525	**32,515**
Units Sold	[MkWh]	2,786	2,874	2,632	2,064	1,741	1,998	2,097	1,875	2,320	2,889	3,178	2,984	**29,438**
Units Lost	[MkWh]	382	366	233	246	45	118	105	54	272	308	406	542	**3,077**
Units Lost	[%age]	12.05%	11.30%	8.14%	10.65%	2.50%	5.60%	4.76%	2.80%	10.50%	9.63%	11.33%	15.36%	9.46%
Technical Losses	[%age]	0.82%	10.31%	7.15%	9.67%	1.51%	4.61%	3.77%	1.81%	9.51%	8.64%	10.34%	14.38%	8.47%
Administrative Losses	[%age]	11.23%	0.99%	0.99%	0.99%	0.99%	0.99%	0.99%	0.99%	0.99%	0.99%	0.99%	0.99%	0.99%
Technical Losses at Different Levels														
Transmission Losses 132 kV	[%age]	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0.00%
11 kV Losses	[%age]	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	-0.19%
LT Losses	[%age]	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	-0.21%
Total Technical Losses	[%age]	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**-0.40%**

Lahore Electric Supply Company Limited

FORM - 7 (A)

Line Losses * (Projected) FY 2025-26

		Jul Projected	Aug Projected	Sep Projected	Oct Projected	Nov Projected	Dec Projected	Jan Projected	Feb Projected	Mar Projected	Apr Projected	May Projected	Jun Projected	Total
Power Balances														
Units Received	[MkWh]	3,284	3,361	2,980	2,397	1,866	2,205	2,296	2,015	2,691	3,320	3,717	3,642	**33,774**
Units Sold	[MkWh]	2,916	3,008	2,755	2,160	1,822	2,091	2,195	1,962	2,428	3,023	3,326	3,122	30,808
Units Lost	[MkWh]	368	353	225	237	43	115	102	52	262	297	391	520	2,966
Units Lost	[%age]	11.19%	10.50%	7.56%	9.90%	2.32%	5.20%	4.42%	2.60%	9.75%	8.94%	10.53%	14.27%	8.78%
Technical Losses	[%age]	10.38%	9.51%	6.57%	8.91%	1.33%	4.21%	3.44%	1.62%	8.76%	7.96%	9.54%	13.29%	7.79%
Administrative Losses	[%age]	0.82%	0.99%	0.99%	0.99%	0.99%	0.99%	0.99%	0.99%	0.99%	0.99%	0.99%	0.99%	0.99%
Technical Losses at Different Levels														
Transmission Losses 132 kV	[%age]	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0.00%
11 kV Losses	[%age]	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	-0.19%
LT Losses	[%age]	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	-0.21%
Total Technical Losses	[%age]	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**-0.40%**

Lahore Electric Supply Company Limited

FORM - 7 (A)

Line Losses * (Projected) FY 2026-27

		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total

		Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	
Power Balances														
Units Received	[MkWh]	3,397	3,480	3,093	2,483	1,944	2,293	2,389	2,099	2,788	3,442	3,848	3,759	35,014
Units Sold	[MkWh]	3,043	3,139	2,875	2,254	1,902	2,182	2,291	2,048	2,534	3,155	3,471	3,259	32,152
Units Lost	[MkWh]	354	340	218	229	42	111	98	51	253	287	377	500	2,862
Units Lost	[%age]	10.43%	9.78%	7.05%	9.22%	2.16%	4.85%	4.12%	2.43%	9.09%	8.33%	9.81%	13.30%	8.17%
Technical Losses	[%age]	0.05%	8.79%	6.06%	8.23%	1.17%	3.86%	3.13%	1.44%	8.10%	7.35%	8.82%	12.31%	7.18%
Administrative Losses	[%age]	10.38%	0.99%	0.99%	0.99%	0.99%	0.99%	0.99%	0.99%	0.99%	0.99%	0.99%	0.99%	0.99%
Technical Losses at Different Levels														
Transmission Losses 132 kV	[%age]	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0.00%
11 kV Losses	[%age]	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	-0.19%
LT Losses	[%age]	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	-0.21%
Total Technical Losses	[%age]	0%	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**-0.40%**

Lahore Electric Supply Company Limited

FORM - 7 (A)

Line Losses * (Projected) FY 2027-28

		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
		Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	
Power Balances														
Units Received	[MkWh]	3,536	3,624	3,229	2,587	2,039	2,399	2,501	2,201	2,905	3,589	4,007	3,900	**36,517**
Units Sold	[MkWh]	3,197	3,298	3,020	2,368	1,998	2,292	2,406	2,151	2,662	3,314	3,646	3,423	**33,777**
Units Lost	[MkWh]	339	326	209	219	41	107	95	49	243	275	361	477	**2,740**
Units Lost	[%age]	9.59%	8.99%	6.48%	8.48%	1.99%	4.45%	3.79%	2.23%	8.35%	7.66%	9.01%	12.22%	7.50%
Technical Losses	[%age]	9.53%	8.00%	5.49%	7.49%	1.00%	3.47%	2.80%	1.24%	7.36%	6.67%	8.02%	11.23%	6.51%
Administrative Losses	[%age]	0.05%	0.99%	0.99%	0.99%	0.99%	0.99%	0.99%	0.99%	0.99%	0.99%	0.99%	0.99%	0.99%
Technical Losses at Different Levels														
Transmission Losses 132 kV	[%age]	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0.00%
11 kV Losses	[%age]	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	-0.19%
LT Losses	[%age]	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	-0.21%
Total Technical Losses	[%age]	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	-0.40%

Lahore Electric Supply Company Limited

FORM - 8

Operational and Technical Information

	2022-23 Projected	2023-24 Projected	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected
DISCO load factors on yearly basis	62%	62%	61%	61%	61%	61%
NTDC/DISCO Delivery Points metering accuracy	0.2% - 0.5%	0.2% - 0.5%	0.2% - 0.5%	0.2% - 0.5%	0.2% - 0.5%	0.2% - 0.5%
DISCO metering accuracy						
For all customers (residential, commercial, industrial, etc.)	0.5-2%	0.5-2%	0.5-2%	0.5-2%	0.5-2%	0.5-2%
Estimated High Voltage Transmission lines losses (132 kV)	0.44%	0.32%	0.27%	0.21%	0.14%	0.11%

FROM - 9

Lahore Electric Supply Company Limited

Average Rate per Unit Purchased and Sold

- Weighted Average Cost per Unit Sold to Customers

				FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
				Projected	Projected	Projected	Projected	Projected	Projected
10.01	Use of System Charges (NTDC)								
10.02	Estimated Average Rate	(Table 11 - 11.16)	[Rs/kW/Month]	461.23	461.23	461.23	461.23	461.23	461.23
10.03	Estimated Maximum Demand Indicator (MDI)	(Table 11 - 11.17)	[MW]	5,635	5,967	6,319	6,692	6,967	7,253
10.04	Number of Months (Fiscal Year)		[M]	12	12	12	12	12	12
10.05	Estimated Use of System Charges = (10.02 x 10.03 x 10.04)		[,000,000 Rs]	31,188	33,028	34,976	37,040	38,562	40,146
10.06	Fixed/Capacity Charge								
10.07	Estimated Average Rate	(Table 11 - 11.33)	[Rs/kW/Month]	3,337.92	3,337.92	3,337.92	3,337.92	3,337.92	3,337.92
10.08	Estimated MDI	Form 6 (A)	[MW]	6,503	6,887	7,293	7,723	8,041	8,371
10.09	Number of Months (Fiscal Year)		[M]	12	12	12	12	12	12
10.10	Estimated Capacity Charge = (10.07 x 10.08 x 10.09)		[,000,000 Rs]	260,485	275,853	292,129	309,364	322,073	335,304
10.11	Energy Charge								
10.12	Estimated Average Energy Charge	(Table 11 - 11.33)	[Rs/kWh]	10.5963	10.5879	10.5840	10.5790	10.5745	10.5697
10.13	Estimated Energy Purchase for Fiscal Year		[GWh]	30,267	31,546	32,515	33,774	35,014	36,517
10.14	Estimated Energy Charges = (10.12 x 10.13)		[,000,000 Rs]	320,715	334,011	344,132	357,290	370,252	385,973
10.15	Estimated Power Purchase Price = (10.05 + 10.10 + 10.14)		[,000,000 Rs]	612,388	642,892	671,237	703,694	730,887	761,423
10.16	Average Rate per Unit Purchased = (10.15 / 10.13)		[Rs/kWh]	20.23	20.38	20.64	20.84	20.87	20.85
10.17	Estimated Energy Sold		[GWh]	26,913	28,393	29,438	30,808	32,152	33,777
10.18	Average Energy Rate per Unit Sold = (10.15 / 10.17)		[Rs/kWh]	22.75	22.64	22.80	22.84	22.73	22.54
10.19	Revenue Requirment DOP		[,000,000 Rs]		76,088	86,136	99,708	114,494	132,296
10.20	Revenue Requirment DOP		[Rs/kWh]		2.68	2.93	3.24	3.56	3.92
10.11	Distribution Margin		[,000,000 Rs]	60,514	13,447	14,660	16,402	18,110	20,208
10.12	Distribution Margin per Unit Sold = (10.19 / 10.17)		[Rs/kWh]	2.25	0.47	0.50	0.53	0.56	0.60
10.13	Total Cost per Unit Sold to Customers = (10.20 + 10.18)		[Rs/kWh]	25.0028	25.80	26.23	26.61	26.86	27.06
10.14	Estimated Revenue from Energy Sold (10.15 + 10.19)		[,000,000 Rs]	672,902	656,338	685,898	720,096	748,986	781,631
10.15	Prior Period Adjustement (Uncovered Costs)		[,000,000 Rs]		29,730				
10.16	Required Estimated Revenue from Energy Sold (10.22 + 10.23)		[,000,000 Rs]	672,902	762,156	772,034	819,804	863,490	913,928

Table 11 - CPPA Charges: Use of System, Capacity and Energy FY 2023-24

11.01 **Use of System Charges (NTDC)**

	Month	Year	Demand [kW]	Fixed Use of System Rate [Rs/kW]	Fixed Use of System Charges [Rs]	Energy [kWh]
11.02						
11.03	1	2	3	4	5 = 3 x 4	6
11.04	Jul		6,436	461	2,969	3,079
11.05	Aug		6,569	461	3,030	3,148
11.06	Sep		6,345	461	2,927	2,777
11.07	Oct		5,898	461	2,720	2,243
11.08	Nov		4,362	461	2,012	1,725
11.09	Dec		5,572	461	2,570	2,048
11.10	Jan		4,576	461	2,111	2,130
11.11	Feb		5,500	461	2,537	1,864
11.12	Mar		6,261	461	2,888	2,517
11.13	Apr		6,392	461	2,948	3,101
11.14	May		6,887	461	3,176	3,481
11.15	Jun		6,810	461	3,141	3,435
11.16			71,611	0.461	33,028	31,546
11.17		Avg per month [MW]	**5,968**		Avg per month [MWh]	**2,629**

11.18 **Capacity and Energy**

	Month	Year	Capacity Charge [Rs]	Energy Charge [Rs]	Sum of all Charges [Rs]	Use Of System Rate per kWh [Rs/kWh]
11.19						
11.20	1	2	11	12	13 = 9+11+12	14 = 9 / 6
11.21	Jul		18,515	38,543	60,026	0.964
11.22	Aug		23,242	33,681	59,953	0.962
11.23	Sep		19,659	28,459	51,044	1.054
11.24	Oct		18,380	19,867	40,968	1.213
11.25	Nov		21,233	12,039	35,284	1.166
11.26	Dec		19,578	16,103	38,252	1.255
11.27	Jan		19,573	25,439	47,123	0.991
11.28	Feb		22,996	14,772	40,305	1.361
11.29	Mar		26,838	21,378	51,103	1.147
11.30	Apr		26,827	30,102	59,877	0.951
11.31	May		26,746	43,948	73,870	0.912
11.32	Jun		32,266	49,679	85,086	0.914
11.33			**275,853**	**334,011**	**642,892**	**1.047**
11.34		**Avg Cap. Charge =**	**3.85**			

Table 11 - CPPA Charges: Use of System, Capacity and Energy FY 2024-25

11.01 **Use of System Charges (NTDC)**

			Demand	Fixed Use of System Rate	Fixed Use of System Charges	Energy
11.02	Month	Year	[kW]	[Rs/kW]	[Rs]	[kWh]
11.03	1	2	3	4	5 = 3 x 4	6
11.04	Jul		6,816	461	3,144	3,168
11.05	Aug		6,956	461	3,208	3,241
11.06	Sep		6,719	461	3,099	2,865
11.07	Oct		6,246	461	2,881	2,310
11.08	Nov		4,619	461	2,130	1,786
11.09	Dec		5,901	461	2,722	2,116
11.10	Jan		4,846	461	2,235	2,202
11.11	Feb		5,824	461	2,686	1,929
11.12	Mar		6,631	461	3,058	2,593
11.13	Apr		6,769	461	3,122	3,196
11.14	May		7,293	461	3,364	3,584
11.15	Jun		7,212	461	3,326	3,525
11.16			75,836	0.461	34,976	32,515
11.17		Avg per month [MW]	6,320		Avg per month [MWh]	2,710

11.18 **Capacity and Energy**

			Capacity Charge	Energy Charge	Sum of all Charges	Use Of System Rate per kWh
11.19	Month	Year	[Rs]	[Rs]	[Rs]	[Rs/kWh]
11.20	1	2	11	12	13 = 9+11+12	14 = 9 / 6
11.21	Jul		19,607	39,658	62,409	0.992
11.22	Aug		24,614	34,674	62,496	0.990
11.23	Sep		20,819	29,361	53,279	1.082
11.24	Oct		19,465	20,462	42,808	1.247
11.25	Nov		22,486	12,465	37,081	1.193
11.26	Dec		20,733	16,641	40,096	1.286
11.27	Jan		20,728	26,302	49,265	1.015
11.28	Feb		24,353	15,291	42,330	1.393
11.29	Mar		28,421	22,020	53,500	1.180
11.30	Apr		28,410	31,026	62,557	0.977
11.31	May		28,324	45,243	76,930	0.939
11.32	Jun		34,170	50,989	88,485	0.944
11.33			**292,129**	**344,132**	**671,237**	**1.076**
11.34		**Avg Cap. Charge =**	**3.85**			

Table 11 - CPPA Charges: Use of System, Capacity and Energy FY 2025-26

11.01 **Use of System Charges (NTDC)**

11.02	Month	Year	Demand [kW]	Fixed Use of System Rate [Rs/kW]	Fixed Use of System Charges [Rs]	Energy [kWh]
11.03	**1**	**2**	**3**	**4**	**5 = 3 x 4**	**6**
11.04	Jul		7,218	461	3,329	3,284
11.05	Aug		7,366	461	3,398	3,361
11.06	Sep		7,116	461	3,282	2,980
11.07	Oct		6,614	461	3,051	2,397
11.08	Nov		4,892	461	2,256	1,866
11.09	Dec		6,249	461	2,882	2,205
11.10	Jan		5,132	461	2,367	2,296
11.11	Feb		6,168	461	2,845	2,015
11.12	Mar		7,022	461	3,239	2,691
11.13	Apr		7,169	461	3,306	3,320
11.14	May		7,723	461	3,562	3,717
11.15	Jun		7,637	461	3,523	3,642
11.16			80,310	0.461	37,040	33,774
11.17		Avg per month [MW]	**6,693**		Avg per month [MWh]	**2,814**

11.18 **Capacity and Energy**

11.19	Month	Year	Capacity Charge [Rs]	Energy Charge [Rs]	Sum of all Charges [Rs]	Use Of System Rate per kWh [Rs/kWh]
11.20	**1**	**2**	**11**	**12**	**13 = 9+11+12**	**14 = 9 / 6**
11.21	Jul		20,764	41,104	65,197	1.014
11.22	Aug		26,066	35,963	65,427	1.011
11.23	Sep		22,047	30,536	55,865	1.101
11.24	Oct		20,613	21,235	44,899	1.273
11.25	Nov		23,813	13,021	39,090	1.209
11.26	Dec		21,956	17,343	42,182	1.307
11.27	Jan		21,951	27,429	51,747	1.031
11.28	Feb		25,789	15,971	44,605	1.412
11.29	Mar		30,098	22,855	56,192	1.204
11.30	Apr		30,086	32,226	65,618	0.996
11.31	May		29,995	46,923	80,480	0.958
11.32	Jun		36,186	52,683	92,391	0.967
11.33			**309,364**	**357,290**	**703,694**	**1.097**
11.34		**Avg Cap. Charge =**	**3.85**			

Table 11 - CPPA Charges: Use of System, Capacity and Energy FY 2026-27

11.01 **Use of System Charges (NTDC)**

11.02	Month	Year	Demand [kW]	Fixed Use of System Rate [Rs/kW]	Fixed Use of System Charges [Rs]	Energy [kWh]
11.03	**1**	**2**	**3**	**4**	**5 = 3 x 4**	**6**
11.04	Jul		7,515	461	3,466	3,397
11.05	Aug		7,669	461	3,537	3,480
11.06	Sep		7,408	461	3,417	3,093
11.07	Oct		6,886	461	3,176	2,483
11.08	Nov		5,093	461	2,349	1,944
11.09	Dec		6,506	461	3,001	2,293
11.10	Jan		5,343	461	2,464	2,389
11.11	Feb		6,422	461	2,962	2,099
11.12	Mar		7,310	461	3,372	2,788
11.13	Apr		7,463	461	3,442	3,442
11.14	May		8,041	461	3,709	3,848
11.15	Jun		7,951	461	3,667	3,759
11.16			83,610	0.461	38,562	35,014
11.17		Avg per month [MW]	**6,967**		Avg per month [MWh]	**2,918**

11.18 **Capacity and Energy**

11.19	Month	Year	Capacity Charge [Rs]	Energy Charge [Rs]	Sum of all Charges [Rs]	Use Of System Rate per kWh [Rs/kWh]
11.20	**1**	**2**	**11**	**12**	**13 = 9+11+12**	**14 = 9 / 6**
11.21	Jul		21,617	42,531	67,614	1.020
11.22	Aug		27,137	37,234	67,907	1.017
11.23	Sep		22,953	31,691	58,061	1.105
11.24	Oct		21,460	21,997	46,632	1.279
11.25	Nov		24,791	13,568	40,707	1.208
11.26	Dec		22,858	18,032	43,891	1.309
11.27	Jan		22,853	28,536	53,853	1.032
11.28	Feb		26,849	16,637	46,448	1.411
11.29	Mar		31,335	23,677	58,384	1.210
11.30	Apr		31,322	33,408	68,172	1.000
11.31	May		31,227	48,579	83,515	0.964
11.32	Jun		37,672	54,363	95,702	0.976
11.33			**322,073**	**370,252**	**730,887**	**1.101**
11.34		**Avg Cap. Charge =**	**3.85**			

Table 11 - CPPA Charges: Use of System, Capacity and Energy FY 2027-28

11.01 Use of System Charges (NTDC)

11.02	Month	Year	Demand [kW]	Fixed Use of System Rate [Rs/kW]	Fixed Use of System Charges [Rs]	Energy [kWh]
11.03	1	2	3	4	5 = 3 x 4	6
11.04	Jul		7,824	461	3,608	3,536
11.05	Aug		7,984	461	3,683	3,624
11.06	Sep		7,713	461	3,557	3,229
11.07	Oct		7,169	461	3,306	2,587
11.08	Nov		5,302	461	2,445	2,039
11.09	Dec		6,773	461	3,124	2,399
11.10	Jan		5,563	461	2,566	2,501
11.11	Feb		6,685	461	3,083	2,201
11.12	Mar		7,611	461	3,510	2,905
11.13	Apr		7,770	461	3,584	3,589
11.14	May		8,371	461	3,861	4,007
11.15	Jun		8,278	461	3,818	3,900
11.16			87,044	0.461	40,146	36,517
11.17		Avg per month [MW]	**7,254**		Avg per month [MWh]	**3,043**

11.18 Capacity and Energy

11.19	Month	Year	Capacity Charge [Rs]	Energy Charge [Rs]	Sum of all Charges [Rs]	Use Of System Rate per kWh [Rs/kWh]
11.20	1	2	11	12	13 = 9+11+12	14 = 9 / 6
11.21	Jul		22,505	44,263	70,377	1.021
11.22	Aug		28,251	38,775	70,709	1.016
11.23	Sep		23,896	33,090	60,543	1.102
11.24	Oct		22,341	22,920	48,568	1.278
11.25	Nov		25,809	14,228	42,483	1.200
11.26	Dec		23,797	18,866	45,787	1.302
11.27	Jan		23,791	29,874	56,231	1.026
11.28	Feb		27,952	17,443	48,478	1.401
11.29	Mar		32,622	24,675	60,807	1.208
11.30	Apr		32,609	34,840	71,032	0.998
11.31	May		32,510	50,589	86,960	0.963
11.32	Jun		39,220	56,410	99,447	0.979
11.33			**335,304**	**385,973**	**761,423**	**1.099**
11.34		**Avg Cap. Charge =**	**3.85**			

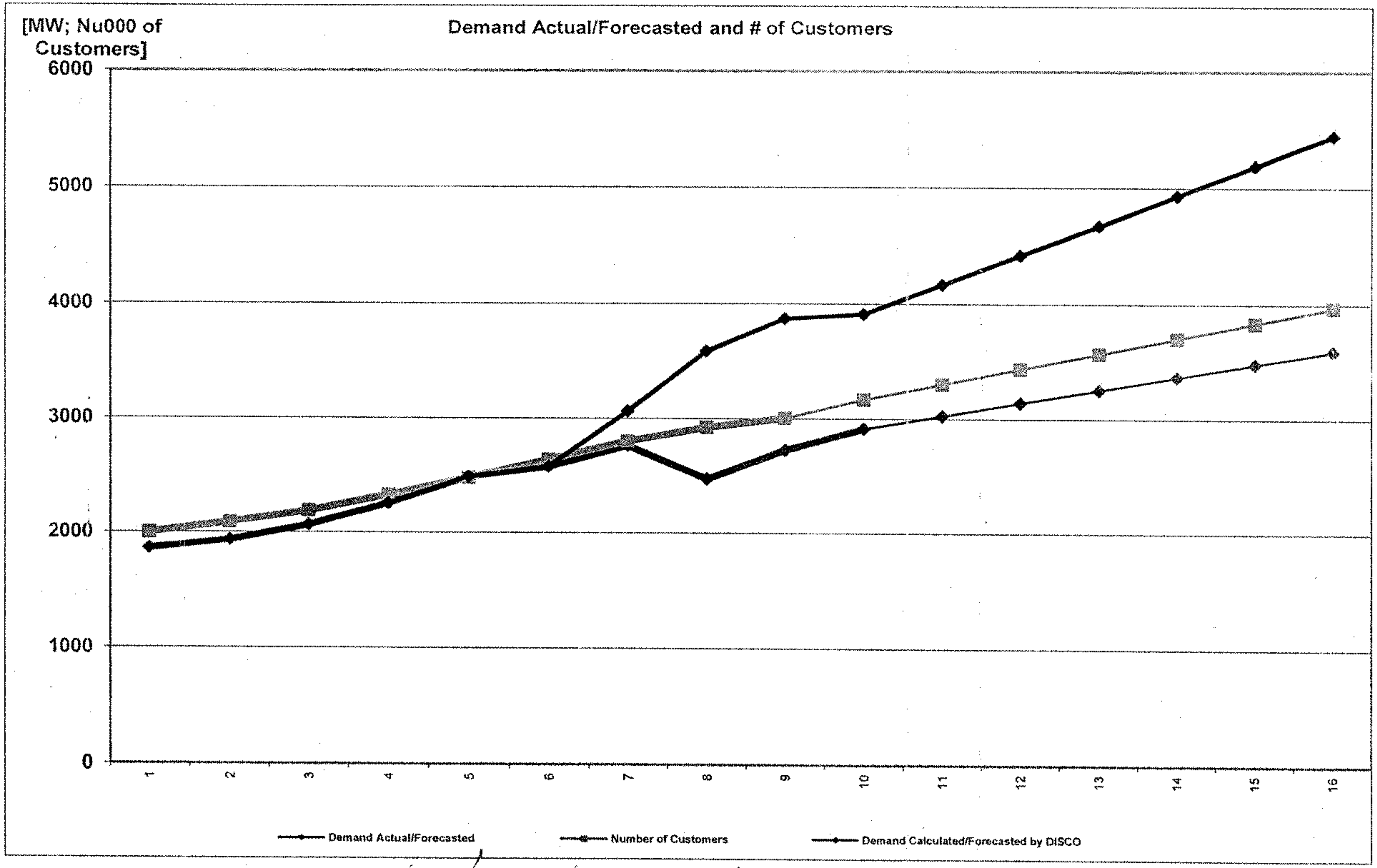
Lahore Electric Supply Company Limited

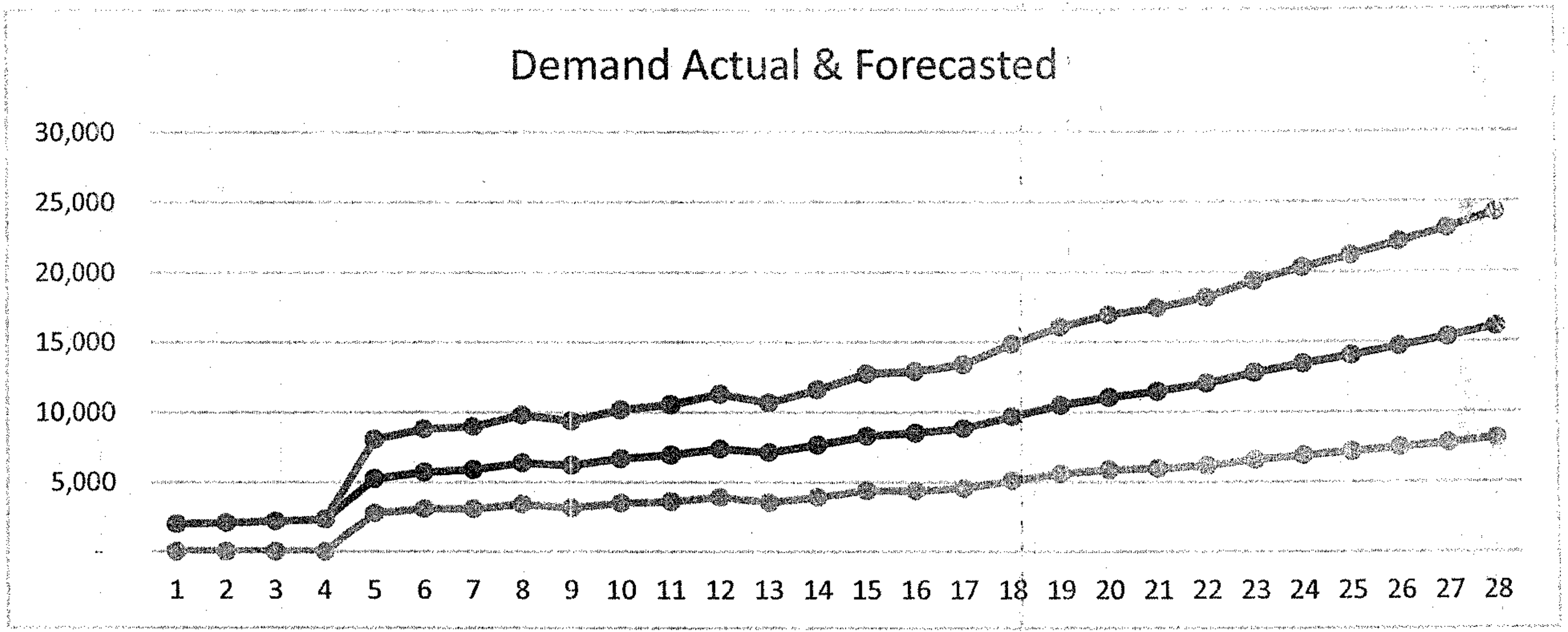
FORM - 10

DEMAND (Actual and Calculated) and Number of Customers

A. Actuals for Demands and Number of Customers
B. Forecasted Demands and Number of Customers using regresion analysis

Sr. No		Fiscal Year	Demand Actual /Forecast [,000 kW]	change	Demand Calculated /Forecast [,000 kW]	change	Number of Customers [,000]	change
12.01	1	2000-01					**2,006**	
12.02	2	2001-02					**2,089**	4.14%
12.03	3	2002-03					**2,194**	5.03%
12.04	4	2003-04					**2,332**	6.29%
12.05	5	2004-05	**2,782**		**2,782**		**2,480**	6.37%
12.06	6	2005-06	**3,087**	10.94%	**3,087**	10.94%	**2,638**	6.34%
12.07	7	2006-07	**3,097**	0.32%	**3,097**	0.32%	**2,795**	5.98%
12.08	8	2007-08	**3,440**	11.09%	**3,440**	11.09%	**2,925**	4.63%
12.09	9	2008-09	**3,158**	-8.19%	**3,158**	-8.19%	3,046	4.13%
12.1	10	2009-10	3,504	10.96%	3,504	10.96%	3,182	4.49%
12.11	11	2010-11	3,620	3.30%	3,620	3.30%	3,313	4.11%
12.12	12	2011-12	3,938	8.78%	3,938	8.78%	3,434	3.64%
12.13	13	2012-13	3,548	-9.90%	3,548	-9.90%	3,579	4.23%
12.14	14	2013-14	3,936	10.94%	3,936	10.94%	3,725	4.08%
12.15	15	2014-15	4,419	12.27%	4,419	12.27%	3,896	4.60%
12.16	16	2015-16	4,395	-0.56%	4,395	-0.56%	4,106	5.39%
12.17	17	2016-17	4,552	3.58%	4,552	3.58%	4,278	4.18%
12.18	18	2017-18	5,117	12.42%	5,117	12.42%	4,599	7.50%
12.19	19	2018-19	5,592	9.27%	5,592	9.27%	4,890	6.33%
12.2	20	2019-20	5,866	4.90%	5,866	4.90%	5,187	6.09%
12.21	21	2020-21	5,955	1.52%	5,955	1.52%	5,528	6.56%
12.22	22	2021-22	6,141	3.12%	6,141	3.12%	5,887	6.50%
12.23	23	2022-23	6,581	7.17%	6,581	7.17%	6,215	5.56%
12.24	24	2023-24	6,895	4.77%	6,895	4.77%	6,540	5.23%
12.25	25	2024-25	7,158	3.82%	7,158	3.82%	6,870	5.05%
12.26	26	2025-26	7,467	4.32%	7,467	4.32%	7,207	4.91%
12.27	27	2026-27	7,774	4.11%	7,774	4.11%	7,562	4.92%
12.28	28	2027-28	8,142	4.74%	8,142	4.74%	7,935	4.94%


Demand Actual/Forecasted and # of Customers
[MW; Nu000 of Customers]
6000
5000
4000
3000
2000
1000
0
1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
Demand Actual/Forecasted
Number of Customers
Demand Calculated/Forecasted by DISCO



Demand Actual & Forecasted

FORM - 11

Sales [MkWh]	12 months moving average		
2,293	1,704	**19,162**	Assumed Average Load for next Fiscal Year
2,388	1,718		
2,211	1,735		
1,606	1,752		
1,393	1,743		
1,334	1,754		
1,359	1,756		
1,246	1,760		
1,365	1,759		
1,740	1,747		
2,122	1,746		
2,074	1,752	**1,744**	Average Sold Energy for last 12 months
2,374	1,761	**20,924**	Assumed Average Load for next Fiscal Year
2,392	1,768		
2,434	1,768		
1,636	1,787		
1,420	1,789		
1,346	1,791		
1,393	1,792		
1,272	1,795		
1,114	1,797		
1,225	1,776		
1,882	1,734		
2,124	1,713	**1,773**	Average Sold Energy for last 12 months
2,435	1,718	**21,272**	Assumed Average Load for next Fiscal Year
2,398	1,723		
2,435	1,723		
1,791	1,723		
1,387	1,736		
1,413	1,734		
1,496	1,739		
1,382	1,748		
1,558	1,757		
1,715	1,794		
2,042	1,835		
2,305	1,848	**1,756**	Average Sold Energy for last 12 months
2,609	1,863	**21,077**	Assumed Average Load for next Fiscal Year
2,686	1,878		
2,383	1,902		
1,951	1,897		
1,552	1,911		
1,600	1,924		
1,680	1,940		
1,502	1,955		
1,859	1,965		
2,314	1,990		
2,545	2,040		
2,390	2,082	**1,946**	Average Sold Energy for last 12 months
2,547	2,089	**23,348**	Assumed Average Load for next Fiscal Year
2,628	2,084		
2,406	2,079		

FORM - 11

1,887	2,081		
1,592	2,076		
1,826	2,079		
1,917	2,098		
1,714	2,118		
2,121	2,135		
2,641	2,157		
2,905	2,185		
2,728	2,215	**2,116**	Average Sold Energy for last 12 months
2,687	2,243	**25,397**	Assumed Average Load for next Fiscal Year
2,772	2,254		
2,539	2,266		
1,990	2,277		
1,680	2,286		
1,927	2,293		
2,023	2,302		
1,809	2,311		
2,238	2,318		
2,786	2,328		
3,065	2,340		
2,878	2,354	**2,298**	Average Sold Energy for last 12 months
2,786	2,366	**27,574**	Assumed Average Load for next Fiscal Year
2,874	2,374		
2,632	2,383		
2,064	2,391		
1,741	2,397		
1,998	2,402		
2,097	2,408		
1,875	2,414		
2,320	2,420		
2,889	2,426		
3,178	2,435		
2,984	2,444	**2,405**	Average Sold Energy for last 12 months
2,916	2,453	**28,859**	Assumed Average Load for next Fiscal Year
3,008	2,464		
2,755	2,475		
2,160	2,485		
1,822	2,493		
2,091	2,500		
2,195	2,508		
1,962	2,516		
2,428	2,523		
3,023	2,532		
3,326	2,543		
3,122	2,556	**2,504**	Average Sold Energy for last 12 months
3,043	2,567	**30,049**	Assumed Average Load for next Fiscal Year
3,139	2,578		
2,875	2,589		
2,254	2,599		
1,902	2,607		
2,182	2,613		
2,291	2,621		
2,048	2,629		
2,534	2,636		
3,155	2,645		
3,471	2,656		

FORM - 11

3,259	2,668	**2,617**	Average Sold Energy for last 12 months
3,197	2,679	**31,408**	Assumed Average Load for next Fiscal Year
3,298	2,692		
3,020	2,705		
2,368	2,717		
1,998	2,727		
2,292	2,735		
2,406	2,744		
2,151	2,754		
2,662	2,762		
3,314	2,773		
3,646	2,786		
3,423	2,801	**2,740**	Average Sold Energy for last 12 months
		32,877	Assumed Average Load for next Fiscal Year

FORM - 12

Lahore Electric Supply Company Limited

Table/Graph 13 - Load Growth Evaluation and Setting up Load Average

Month	Load [MW]	12 months moving average		
Jun-18	5,117	4,475	**4,196**	Load Average for last 12 months
Jul-18	5,399	4,527	**50,350**	Average Load for next Fiscal Year
Aug-18	5,297	4,575		
Sep-18	5,436	4,592		
Oct-18	4,530	4,628		
Nov-18	3,609	4,640		
Dec-18	4,278	4,629		
Jan-19	4,503	4,647		
Feb-19	3,898	4,726		
Mar-19	4,470	4,677		
Apr-19	5,143	4,713		
May-19	5,592	4,729		
Jun-19	5,330	4,773	**4,655**	Load Average for last 12 months
Jul-19	5,582	4,795	**55,856**	Average Load for next Fiscal Year
Aug-19	5,755	4,810		
Sep-19	5,616	4,848		
Oct-19	4,647	4,863		
Nov-19	3,469	4,873		
Dec-19	4,024	4,861		
Jan-20	3,935	4,840		
Feb-20	3,683	4,793		
Mar-20	3,204	4,775		
Apr-20	3,602	4,669		
May-20	4,939	4,541		
Jun-20	5,866	4,486	**4,763**	Load Average for last 12 months
Jul-20	5,801	4,527	**57,152**	Average Load for next Fiscal Year
Aug-20	5,496	4,545		
Sep-20	5,812	4,524		
Oct-20	5,361	4,540		
Nov-20	4,304	4,599		
Dec-20	5,047	4,669		
Jan-21	4,096	4,754		
Feb-21	4,604	4,768		
Mar-21	5,090	4,844		
Apr-21	5,012	5,002		
May-21	5,456	5,119		
Jun-21	5,955	5,162		
Jul-21	5,987	5,170		
Aug-21	5,880	5,185		
Sep-21	5,760	5,217		
Oct-21	5,202	5,213		
Nov-21	5,006	5,199		
Dec-21	4,969	5,258		
Jan-22	4,081	5,251		
Feb-22	4,904	5,250		
Mar-22	5,583	5,275		
Apr-22	5,700	5,316		
May-22	6,141	5,373		
Jun-22	6,072	5,430		
Jul-22	6,078	5,440		
Aug-22	6,203	5,448		
Sep-22	5,992	5,475		
Oct-22	5,569	5,494		
Nov-22	4,119	5,525		
Dec-22	5,262	5,451		
Jan-23	4,321	5,475		
Feb-23	5,194	5,495		
Mar-23	5,912	5,519		
Apr-23	6,036	5,547		

FORM - 12

Lahore Electric Supply Company Limited

Table/Graph 13 - Load Growth Evaluation and Setting up Load Average

May-23	6,503	5,575
Jun-23	6,431	5,605
Jul-23	6,436	5,635
Aug-23	6,569	5,665
Sep-23	6,345	5,695
Oct-23	5,898	5,725
Nov-23	4,362	5,752
Dec-23	5,572	5,772
Jan-24	4,576	5,798
Feb-24	5,500	5,819
Mar-24	6,261	5,845
Apr-24	6,392	5,874
May-24	6,887	5,904
Jun-24	6,810	5,936
Jul-24	6,816	5,967
Aug-24	6,956	5,999
Sep-24	6,719	6,031
Oct-24	6,246	6,063
Nov-24	4,619	6,091
Dec-24	5,901	6,113
Jan-25	4,846	6,140
Feb-25	5,824	6,163
Mar-25	6,631	6,190
Apr-25	6,769	6,221
May-25	7,293	6,252
Jun-25	7,212	6,286
Jul-25	7,218	6,319
Aug-25	7,366	6,353
Sep-25	7,116	6,387
Oct-25	6,614	6,420
Nov-25	4,892	6,451
Dec-25	6,249	6,474
Jan-26	5,132	6,503
Feb-26	6,168	6,526
Mar-26	7,022	6,555
Apr-26	7,169	6,588
May-26	7,723	6,621
Jun-26	7,637	6,657
Jul-26	7,515	6,692
Aug-26	7,669	6,717
Sep-26	7,408	6,742
Oct-26	6,886	6,767
Nov-26	5,093	6,789
Dec-26	6,506	6,806
Jan-27	5,343	6,827
Feb-27	6,422	6,845
Mar-27	7,310	6,866
Apr-27	7,463	6,890
May-27	8,041	6,915
Jun-27	7,951	6,941
Jul-27	7,824	6,967
Aug-27	7,984	6,993
Sep-27	7,713	7,019
Oct-27	7,169	7,045
Nov-27	5,302	7,068
Dec-27	6,773	7,086
Jan-28	5,563	7,108
Feb-28	6,685	7,126
Mar-28	7,611	7,148
Apr-28	7,770	7,173
May-28	8,371	7,199
Jun-28	8,278	7,226

Asset register as the year ended at date 2021-22 FROM -13

No.	Description	Cost			Accumulated Depreciation				Book Value as on June 30,
		As at July 01,	Addition/ deletions	As at June 30, 2021-22	As at July 01,	Charge during the year	Adjustments	As at June 30,	
A.	**Land**								
1	Sub Transmission	647,330,345	49	**647,330,394**	-	-	-	-	647,330,394
2	Leasehold	24,547,824	-	**24,547,824**	-			-	24,547,824
	Total	**671,878,169**	49	**671,878,218**	-	-	-	-	**671,878,218**
B.	**Buildings**								
1	Residential Buildings	1,833,712,648	109,948,114	**1,943,660,762**	436,643,478	47,848,914	-	484,492,392	1,459,168,370
2	Non-Residential Buildings	2,522,928,795	369,241,239	**2,892,170,034**	451,537,431	53,061,320	-	504,598,751	2,387,571,283
3	GSO Residential Buildings	5,873,899,341	246,251,067	**6,120,150,408**	712,984,440	110,648,530	-	823,632,970	5,296,517,438
4	Non-GSO Residential Buildings	45,235,365	5,553,968	**50,789,333**	4,451,480	918,865	-	5,370,345	45,418,988
	Total	**10,275,776,149**	**730,994,388**	**11,006,770,537**	**1,605,616,829**	**212,477,628**	-	**1,818,094,457**	**9,188,676,080**
C.	**Sub Transmission**								
1	132 KV Sub Transmission Lines	13,238,572,853	1,115,782,180	14,354,355,033	4,162,525,927	440,361,165		4,602,887,092	9,751,467,941
2	66 KV Sub Transmission Lines	124,283,739	-	124,283,739	92,718,252	1,823,386		94,541,638	29,742,101
3	33 KV Sub Transmission Lines	14,418,848,024	1,404,815,312	15,823,663,336	4,348,285,482	424,881,179		4,773,166,661	11,050,496,675
	Total	**27,781,704,617**	**2,520,597,492**	**30,302,302,108**	**8,603,529,661**	**867,065,730**		**9,470,595,391**	**20,831,706,717**
D.	**Grid Station**								
1	132 KV Grid Station	33,486,169,201	197,964,627	33,684,133,828	9,080,193,003	1,407,225,138		10,487,418,140	23,196,715,688
2	66 KV Grid Station	466,979,298	-	466,979,298	312,561,639	16,677,831		329,239,470	137,739,828
3	33 KV Grid Station	-	-	-	-	-		-	-
	Total	**33,953,148,499**	**197,964,627**	**34,151,113,126**	**9,392,754,642**	**1,423,902,969**		**10,816,657,611**	**23,334,455,515**
E.	**11 KV Distribution Equipments**								
1	11 KV Poles	7,230,887,432	1,196,437,326	8,427,324,758	3,988,967,373	417,147,208		4,406,114,581	4,021,210,177
2	11KV Line	5,243,926,917	225,910,292	5,469,837,209	1,635,059,693	80,011,290		1,715,070,982	3,754,766,227
3	Distribution Transformer	27,311,567,926	1,751,593,642	29,063,161,567	9,071,465,391	1,005,040,862		10,076,506,253	18,986,655,315
	Total	**39,786,382,275**	**3,173,941,260**	**42,960,323,535**	**14,695,492,457**	**1,502,199,359**	-	**16,197,691,816**	**26,762,631,719**
F.	**LV Distribution Equipments**								
1	LV Poles	-	-	-				-	-
2	440 LV Distribution Line	-	-	-				-	-
3	220 LV Distribution Line	-	-	-				-	-
4	KWh Meters & Service Cable	15,761,474,896	1,149,005,966	16,910,480,862	6,625,668,517	644,420,437	-	7,270,088,954	9,640,391,908
5	Misc. Equipment	-	-	-				-	-
	Total	**15,761,474,896**	**1,149,005,966**	**16,910,480,862**	**6,625,668,517**	**644,420,437**	-	**7,270,088,954**	**9,640,391,908**
G.	**Vehicles**								
1	132/66/33 KV GSO Vehicles		-	-				-	-
2	Vehicles	2,290,028,379	155,536,843	2,445,565,222	1,214,455,888	168,665,054	-	1,383,120,942	1,062,444,280
	Total	**2,290,028,379**	**155,536,843**	**2,445,565,222**	**1,214,455,888**	**168,665,054**	-	**1,383,120,942**	**1,062,444,280**
H.	**Detail of General Plant Assets**								
1	Computer Equipment	805,460,606	12,755,164	818,215,770	469,762,334	288,457,330		758,219,664	59,996,106
2	Furniture	140,609,932	6,176,043	146,785,975	74,813,611	9,555,852		84,369,463	62,416,512
3	Workshop Equipment	868,477,913	152,507,883	1,020,985,796	515,746,468	63,943,122		579,689,591	441,296,206
4	Laboratory Equipment	2,195,200	9,230,800	11,426,000	1,182,627	570,100		1,752,727	9,673,273
5	Misc. Equipment		-	-				-	-
	Total	**132,337,136,634**	**8,108,710,514**	**140,445,847,149**	**43,199,023,033**	**5,181,257,582**	-	**48,380,280,615**	**92,065,566,534**
J.	**O&M Equipments**	106,539,723	3,719,638	110,259,361	52,166,760	8,820,961	-	60,987,721	49,271,640
	Grand Total	**132,443,676,357**	**8,112,430,152**	**140,556,106,510**	**43,251,189,793**	**5,190,078,543**	-	**48,441,268,336**	**92,114,838,174**

POWER DISTRIBUTION BUSINESS
THIS FORMAT RELATED TO POWER SUPPLY BUSINESS

DS-FORM 14
LELSCO

AGING OF ACCOUNTS RECEIVABLE AS ON 30TH JUNE		ACTUAL FY ENDING JUNE 30, 2019	ACTUAL FY ENDING JUNE 30, 2020	ACTUAL FY ENDING JUNE 30, 2021	ACTUAL FY ENDING JUNE 30, 2022	PROJECTED FY ENDING JUNE 30, 2023	PROJECTED FY ENDING JUNE 30, 2024	PROJECTED FY ENDING JUNE 30, 2025	PROJECTED FY ENDING JUNE 30, 2026	PROJECTED FY ENDING JUNE 30, 2027	PROJECTED FY ENDING JUNE 30, 2028
OUTSTANDING FOR SPILL OVER	RS. IN MILLION	24,403	29,495	34,430	50,172	63,089	69,398	76,338	83,972	92,369	101,606
OUTSTANDING FOR CURRENT YEAR	RS. IN MILLION	8,998	14,565	13,968	15,639	19,665	21,632	23,795	26,174	28,792	31,671
OUTSTANDING FOR MORE THAN 1 YEAR	RS. IN MILLION	2,750	3,270	4,858	5,631	6,081	6,789	7,568	8,325	9,158	10,073
OUTSTANDING FOR MORE THAN 2 YEAR	RS. IN MILLION	1,751	2,797	2,915	3,755	3,722	4,194	4,713	5,184	5,703	6,273
OUTSTANDING FOR MORE THAN 3 YEAR	RS. IN MILLION	1,471	1,865	2,817	2,464	2,137	2,465	2,825	3,107	3,418	3,760
OUTSTANDING FOR MORE THAN 4 YEAR	RS. IN MILLION	1,825	1,475	1,903	2,501	2,184	2,516	2,881	3,169	3,486	3,835
OUTSTANDING FOR MORE THAN 5 YEAR	RS. IN MILLION	5,304	7,444	9,428	10,507	12,250	13,589	15,062	16,568	18,225	20,047
TOTAL ARREAR	RS. IN MILLION	22,099	31,416	35,889	40,497	46,039	51,184	56,844	62,528	68,781	75,659
PROG UT	RS. IN MILLION	408	429	452	458	460	465	470	517	569	626
NET ARREAR	RS. IN MILLION	21,691	30,987	35,437	40,039	45,579	50,719	56,374	62,011	68,212	75,034
UN PAID	RS. IN MILLION	591	233	183	401	504	555	610	671	738	812
AGENCY BALANCE (SUBSIDY)	RS. IN MILLION	43,663	32,427	46,637	60,779	76,428	84,070	92,478	101,725	111,898	123,088
DEFERRED AMOUNT	RS. IN MILLION	11,998	19,765	14,681	14,342	18,035	19,838	21,822	24,004	26,405	29,045
CREDIT BALANCE	RS. IN MILLION	2,221	3,084	1,808	2,604	3,274	3,602	3,962	4,358	4,794	5,273
TOTAL RECEIVABLES AS ON JUNE 30	RS. IN MILLION	100,124	109,824	129,560	163,130	205,130	225,643	248,207	273,028	300,331	330,364
PROVISIONS FOR DOUBTFUL DEBTS	RS. IN MILLION	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIVABLES (INCL. PROVISION FOR D/FULL DEBTS) AS ON JUNE 30		100,124	109,824	129,560	163,130	205,130	225,643	248,207	273,028	300,331	330,364

THIS FORMAT SHOULD BE ACCOMPANIED WITH A RECONCILIATIO OF BAD DEBTS WRITTEN OF DURING YEAR

IN CASE OF QUARTERLY FILINGM THIS FORM SHOULD BE REPLACED WITH MOST RECENT UPDATE FIGURES

Form 15

Lahore Electric Supply Company Limited
Projected Energy Sales by Tariffs
FY 2023-24

PARTICULARS		Voltage Level	Energy Purchased 2023-24	Sales (MkWh) 2023-24	Distribution Losses 2023-24	Sales Growth Rate	Projection 1	Sales Growth Rate	Projection 2
	1	2	3	4	5	6	7	8	9
RESIDENTIAL	Up to 50 Units	LV	53	46	8	5.50%	48	6.50%	49
	For peak load requirement up to 5 kW								
	01-100 Units per month	LV	3,187	2,733	455	5.50%	2,885	6.50%	2,910
	101-200 Units per month	LV	3,194	2,739	456	5.50%	2,889	6.50%	2,917
	201-300 Units per month	LV	3,314	2,841	473	5.50%	2,997	6.50%	3,026
	301 - 700 Units per month	LV	1,845	1,581	263	5.50%	1,668	6.50%	1,684
	Above700 Units per month	LV	319	273	45	5.50%	288	6.50%	291
	For peak load requirement exceeding 5 kW								
	Time of Use (TOU)-Peak	LV	318	273	45	5.50%	288	6.50%	291
	Time of Use (TOU)-Off Peak	LV	1,445	1,239	206	5.50%	1,307	6.50%	1,320
	Total Residential		**13,675**	**11,725**	**1,950**		**12,370**		**12,487**
General	A-3	LV	1,138	976	162	5.50%	1,030	6.50%	1,039
COMMERCIAL-A2									
	For peak load requirement up to 5 kW	LV	866	743	124	5.50%	783	6.50%	791
	For peak load requirement exceeding 5 kW								
	Regular	LV	31	26	4	5.50%	28	6.50%	28
	Time of Use (TOU)-Peak	LV	278	238	40	5.50%	251	6.50%	254
	Time of Use (TOU)-Off Peak	LV	1,225	1,050	175	5.50%	1,108	6.50%	1,119
	Total Commercial		**2,399**	**2,057**	**342**		**2,170**		**2,191**
INDUSTRIAL	B1	LV	52	44	7	5.50%	47	6.50%	47
	B1 - Time of Use (TOU)-Peak	LV	104	89	15	5.50%	94	6.50%	95
	B1 - Time of Use (TOU)-Off Peak	LV	599	514	85	5.50%	542	6.50%	547
	B2	LV	35	30	5	5.50%	32	6.50%	32
	B2 - Time of Use (TOU)-Peak	LV	492	422	70	5.50%	445	6.50%	449
	B2 - Time of Use (TOU)-Off Peak	LV	2,766	2,371	394	5.50%	2,502	6.50%	2,526
	B3 - Time of Use (TOU)-Peak	HV	896	896	-	5.50%	945	6.50%	954
	B3 - TTime of Use (TOU)-Off Peak	HV	4,657	4,657	-	5.50%	4,913	6.50%	4,959
	B4 - Time of Use (TOU)-Peak	STG	317	317	-	5.50%	334	6.50%	337
	B4 -Time of Use (TOU)-Off Peak	STG	1,728	1,728	-	5.50%	1,823	6.50%	1,840
	Total Industrial		**11,645**	**11,068**	**577**		**11,676**		**11,787**
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	LV	0	0	0	5.50%	0	6.50%	0
	C1(b) Supply at 400 Volts - exceeding 5kW	LV	4	3	1	5.50%	4	6.50%	4
	Time of Use (TOU)-Peak	LV	5	5	1	5.50%	5	6.50%	5
	Time of Use (TOU)-Off Peak	LV	38	32	5	5.50%	34	6.50%	35
	C2 Supply at 11 kV	HV	82	82	-	5.50%	86	6.50%	87
	Time of Use (TOU)-Peak	HV	76	76	-	5.50%	80	6.50%	81
	Time of Use (TOU)-Off Peak	HV	329	329	-	5.50%	347	6.50%	351
	C3 Supply above 11 kV	STG	162	162	-	5.50%	171	6.50%	172
	Time of Use (TOU)-Peak	STG	24	24	-	5.50%	25	6.50%	25
	Time of Use (TOU)-Off Peak	STG	102	102	-	5.50%	108	6.50%	109
	Total Single Point Supply		**823**	**816**	**7**		**861**		**869**
AGRICULTURE TUBEWELL- TARIFF D	D1 Scarp	LV	2	2	0	5.50%	2	6.50%	2
	D2 Agricultual Tube-wells	LV	92	79	13	5.50%	83	6.50%	84
	D-1(b) SCARP and agricultural more than 20 KW	LV							
	Time of Use (TOU) - Peak	LV	240	206	34	5.50%	217	6.50%	219
	Time of Use (TOU) -Off Peak	LV	1,426	1,223	203	5.50%	1,290	6.50%	1,302
	Total Agriculture		**1,760**	**1,509**	**251**		**1,592**		**1,607**
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	LV	1	0	0	5.50%	1	6.50%	1
	E-1(ii)Commercial Supply	LV	58	58	-	5.50%	61	6.50%	62
	E-2 Industrial Supply	LV	3	3	-	5.50%	3	6.50%	3
	Total Temporary		**62**	**62**	**0**		**65**		**66**
OTHERS	Public Lighting - G	LV	183	157	26	5.50%	166	6.50%	167
	Residential Colonies-H	HV	10	10	-	5.50%	11	6.50%	11
	Railway Traction - I	HV	-	-	-	5.50%	-	6.50%	-
	Co-Generation Tariff		-	-	-		-	-	-
	J-2A 85	HV	2	2	-	5.50%	2	6.50%	2
	J-2 (C) T 87 Peak	HV	2	2	-	5.50%	2	6.50%	2
	J-2 (C) T 87 Off Peak	HV	10	10	-	5.50%	10	6.50%	10
	Total		**31,709**	**28,393**	**3,154**		**28,925**		**29,199**

Lahore Electric Supply Company Limited
Projected Energy Sales by Tariffs
FY 2024-25

Form 15

PARTICULARS		Voltage Level	Energy Purchased 2024-25	Sales (MKWh) 2024-25	Distribution Losses 2024-25	Sales Growth Rate	Projection 1	Sales Growth Rate	Projection 2
	1	2	3	4	5	6	7	8	9
RESIDENTIAL	Up to 50 Units	LV	55	48	7	3.68%	49	6.50%	51
	For peak load requirement up to 5 kW								
	01-100 Units per month	LV	3,257	2,833	423	3.68%	2,938	6.50%	3,018
	101-200 Units per month	LV	3,264	2,839	424	3.68%	2,944	6.50%	3,024
	201-300 Units per month	LV	3,386	2,946	440	3.68%	3,054	6.50%	3,137
	301 - 700 Units per month	LV	1,885	1,640	245	3.68%	1,700	6.50%	1,746
	Above700 Units per month	LV	326	283	42	3.68%	294	6.50%	302
	For peak load requirement exceeding 5 kW								
	Time of Use (TOU)-Peak	LV	325	283	42	3.68%	293	6.50%	301
	Time of Use (TOU)-Off Peak	LV	1,477	1,285	192	3.68%	1,332	6.50%	1,368
	Total Residential		**13,973**	**12,157**	**1,816**		**12,604**		**12,947**
	General Service	LV	1,163	1,012	151	3.68%	1,049	6.50%	1,078
COMMERCIAL-A2									
	For peak load requirement up to 5 kW	LV	885	770	115	3.68%	798	6.50%	820
	For peak load requirement exceeding 5 kW	LV							
	Regular	LV	31	27	4	3.68%	28	6.50%	29
	Time of Use (TOU)-Peak	LV	284	247	37	3.68%	256	6.50%	263
	Time of Use (TOU)-Off Peak	LV	1,252	1,089	163	3.68%	1,129	6.50%	1,160
	Total Commercial		**2,452**	**2,133**	**319**		**2,211**		**2,272**
INDUSTRIAL	B1	LV	53	46	7	3.68%	48	6.50%	49
	B1 - Time of Use (TOU)-Peak	LV	106	92	14	3.68%	96	6.50%	98
	B1 - Time of Use (TOU)-Off Peak	LV	612	532	80	3.68%	552	6.50%	567
	B2	LV	36	32	5	3.68%	33	6.50%	34
	B2 - Time of Use (TOU)-Peak	LV	503	438	65	3.68%	454	6.50%	466
	B2 - Time of Use (TOU)-Off Peak	LV	2,826	2,459	367	3.68%	2,549	6.50%	2,619
	B3 - Time of Use (TOU)-Peak	HV	929	929	-	3.68%	963	6.50%	989
	B3 - TTime of Use (TOU)-Off Peak	HV	4,828	4,828	-	3.68%	5,006	6.50%	5,142
	B4 - Time of Use (TOU)-Peak	STG	328	328	-	3.68%	340	6.50%	350
	B4 -Time of Use (TOU)-Off Peak	STG	1,791	1,791	-	3.68%	1,857	6.50%	1,908
	Total Industrial		**12,013**	**11,475**	**538**		**11,897**		**12,221**
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	LV	1	0	0	3.68%	0	6.50%	0
	C1(b) Supply at 400 Volts - exceeding 5kW	LV	4	4	1	3.68%	4	6.50%	4
	Time of Use (TOU)-Peak	LV	5	5	1	3.68%	5	6.50%	5
	Time of Use (TOU)-Off Peak	LV	39	34	5	3.68%	35	6.50%	36
	C2 Supply at 11 kV	HV	97	85	13	3.68%	88	6.50%	90
	Time of Use (TOU)-Peak	HV	91	79	12	3.68%	82	6.50%	84
	Time of Use (TOU)-Off Peak	HV	393	341	51	3.68%	354	6.50%	364
	C3 Supply above 11 kV	STG	193	168	25	3.68%	174	6.50%	178
	Time of Use (TOU)-Peak	STG	28	25	4	3.68%	26	6.50%	26
	Time of Use (TOU)-Off Peak	STG	122	106	16	3.68%	110	6.50%	113
	Total Single Point Supply		**972**	**846**	**126**		**877**		**901**
AGRICULTURE TUBEWELL- TARIFF D	D1 Scarp	LV	2	2	0	3.68%	2	6.50%	2
	D2 Agricultual Tube-wells	LV	94	82	12	3.68%	85	6.50%	87
	D-1(b) SCARP and agricultural more than 20 KW	LV							
	Time of Use (TOU) - Peak	LV	245	213	32	3.68%	221	6.50%	227
	Time of Use (TOU) -Off Peak	LV	1,457	1,268	189	3.68%	1,314	6.50%	1,350
	Total Agriculture		**1,798**	**1,564**	**234**		**1,622**		**1,666**
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	LV	1	0	0	3.68%	1	6.50%	1
	E-1(ii)Commercial Supply	LV	60	60	-	3.68%	62	6.50%	64
	E-2 Industrial Supply	LV	3	3	-	3.68%	3	6.50%	4
	Total Temporary		**64**	**64**	**0**		**66**		**68**
OTHERS	Public Lighting - G	LV	187	163	24	3.68%	169	6.50%	174
	Residential Colonies-H	HV	12	10	2	3.68%	11	6.50%	11
	Railway Traction - I	HV	-	-	-	3.68%	-	6.50%	-
	Co-Generation Tariff		-						
	J-2A 85	LV	2	2	-	3.68%	2	6.50%	2
	J-2 (C) T 87 Peak	LV	2	2	-	3.68%	2	6.50%	2
	J-2 (C) T 87 Off Peak	LV	10	10	-	3.68%	10	6.50%	10
	Total		**32,647**	**29,438**	**3,059**		**30,521**		**31,351**

Form 15

Lahore Electric Supply Company Limited
Projected Energy Sales by Tariffs
FY 2025-26

PARTICULARS		Voltage Level	Energy Purchased 2025-26	Sales (MkWh) 2025-26	Distribution Losses 2025-26	Sales Growth Rate	Projection 1	Sales Growth Rate	Projection 2
	1	2	3	4	5	6	7	8	9
RESIDENTIAL	Up to 50 Units	LV	57	50	7	4.65%	52	6.50%	53
	For peak load requirement up to 5 kW		-						
	01-100 Units per month	LV	3,386	2,965	421	4.65%	3,103	6.50%	3,158
	101-200 Units per month	LV	3,393	2,972	421	4.65%	3,110	6.50%	3,165
	201-300 Units per month	LV	3,520	3,083	437	4.65%	3,226	6.50%	3,283
	301 - 700 Units per month	LV	1,959	1,716	243	4.65%	1,796	6.50%	1,828
	Above700 Units per month	LV	338	296	42	4.65%	310	6.50%	316
	For peak load requirement exceeding 5 kW			-	-				
	Time of Use (TOU)-Peak	LV	338	296	42	4.65%	310	6.50%	315
	Time of Use (TOU)-Off Peak	LV	1,535	1,345	191	4.65%	1,407	6.50%	1,432
	Total Residential		**14,527**	**12,722**	**1,804**		**13,314**		**13,549**
	A-3	LV	1,209	1,059	150	4.65%	1,108	6.50%	1,128
COMMERCIAL-A2									
	For peak load requirement up to 5 kW	LV	920	806	114	4.65%	843	6.50%	858
	For peak load requirement exceeding 5 kW	LV							
	Regular	LV	33	29	4	4.65%	30	6.50%	30
	Time of Use (TOU)-Peak	LV	295	258	37	4.65%	270	6.50%	275
	Time of Use (TOU)-Off Peak	LV	1,301	1,140	162	4.65%	1,193	6.50%	1,214
	Total Commercial		**2,549**	**2,232**	**317**		**2,336**		**2,577**
INDUSTRIAL	B1	LV	55	48	7	4.65%	50	6.50%	51
	B1 - Time of Use (TOU)-Peak	LV	110	96	14	4.65%	101	6.50%	103
	B1 - Time of Use (TOU)-Off Peak	LV	636	557	79	4.65%	583	6.50%	593
	B2	LV	38	33	5	4.65%	35	6.50%	35
	B2 - Time of Use (TOU)-Peak	LV	523	458	65	4.65%	479	6.50%	488
	B2 - Time of Use (TOU)-Off Peak	LV	2,938	2,573	365	4.65%	2,693	6.50%	2,740
	B3 - Time of Use (TOU)-Peak	HV	972	972	-	4.65%	1,017	6.50%	1,035
	B3 - TTime of Use (TOU)-Off Peak	HV	5,053	5,053	-	4.65%	5,288	6.50%	5,381
	B4 - Time of Use (TOU)-Peak	STG	344	344	-	4.65%	360	6.50%	366
	B4 -Time of Use (TOU)-Off Peak	STG	1,875	1,875	-	4.65%	1,962	6.50%	1,997
	Total Industrial		**12,543**	**12,009**	**534**		**12,568**		**12,789**
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	LV	1	0	0	4.65%	0	6.50%	0
	C1(b) Supply at 400 Volts - exceeding 5kW	LV	4	4	1	4.65%	4	6.50%	4
	Time of Use (TOU)-Peak	LV	6	5	1	4.65%	5	6.50%	5
	Time of Use (TOU)-Off Peak	LV	40	35	5	4.65%	37	6.50%	37
	C2 Supply at 11 kV	HV	101	89	13	4.65%	93	6.50%	94
	Time of Use (TOU)-Peak	HV	95	83	12	4.65%	87	6.50%	88
	Time of Use (TOU)-Off Peak	HV	408	357	51	4.65%	374	6.50%	381
	C3 Supply above 11 kV	STG	200	175	25	4.65%	184	6.50%	187
	Time of Use (TOU)-Peak	STG	30	26	4	4.65%	27	6.50%	28
	Time of Use (TOU)-Off Peak	STG	127	111	16	4.65%	116	6.50%	118
	Total Single Point Supply		**1,011**	**885**	**126**		**927**		**943**
AGRICULTURE TUBEWELL- TARIFF D	D1 Scarp	LV	2	2	0	4.65%	2	6.50%	2
	D2 Agriculual Tube-wells	LV	97	85	12	4.65%	89	6.50%	91
	D-1(b) SCARP and agricultural more than 20 KW	LV				4.65%			
	Time of Use (TOU) - Peak	LV	255	223	32	4.65%	234	6.50%	238
	Time of Use (TOU) -Off Peak	LV	1,515	1,327	188	4.65%	1,388	6.50%	1,413
	Total Agriculture		**1,869**	**1,637**	**232**		**1,713**		**1,743**
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	LV	1	1	0	4.65%	1	6.50%	1
	E-1(ii)Commercial Supply	LV	63	63	-	4.65%	66	6.50%	67
	E-2 Industrial Supply	LV	3	3	-	4.65%	4	6.50%	4
	Total Temporary		**67**	**67**	**0**		**70**		**71**
OTHERS	Public Lighting - G	LV	195	171	24	4.65%	179	6.50%	182
	Residential Colonies-H	HV	11	11	-	4.65%	11	6.50%	12
	Railway Traction - I	HV	-	-	-	4.65%	-	6.50%	-
	Co-Generation Tariff		-						
	J-2A 85	LV	2	2	-	4.65%	2	6.50%	2
	J-2 (C) T 87 Peak	LV	3	2	-	4.65%	2	6.50%	2
	J-2 (C) T 87 Off Peak	LV	10	10	-	4.65%	10	6.50%	10
	Total		**33,994**	**30,808**	**3,187**		**32,241**		**32,809**

Lahore Electric Supply Company Limited
Projected Energy Sales by Tariffs
FY 2026-27

Form 15

PARTICULARS		Voltage Level	Energy Purchased 2026-27	Sales (MkWh) 2026-27	Distribution Losses 2026-27	Sales Growth Rate	Projection 1	Sales Growth Rate	Projection 2
	1	2	3	4	5	6	7	8	9
RESIDENTIAL	Up to 50 Units	LV	59	52	7	4.36%	54	6.50%	55
	For peak load requirement up to 5 kW		-					-	-
	01-100 Units per month	LV	3,531	3,095	436	4.36%	3,230	6.50%	3,296
	101-200 Units per month	LV	3,539	3,101	437	4.36%	3,237	6.50%	3,303
	201-300 Units per month	LV	3,671	3,217	454	4.36%	3,357	6.50%	3,426
	301 - 700 Units per month	LV	2,043	1,791	253	4.36%	1,869	6.50%	1,907
	Above700 Units per month	LV	353	309	44	4.36%	323	6.50%	329
	For peak load requirement exceeding 5 kW				-				
	Time of Use (TOU)-Peak	LV	353	309	44	4.36%	323	6.50%	329
	Time of Use (TOU)-Off Peak	LV	1,601	1,403	198	4.36%	1,464	6.50%	1,494
	Total Residential		**15,150**	**13,277**	**1,873**		**13,857**		**14,140**
	A-3		1,105	1,105	-	4.36%	1,153	6.50%	1,177
COMMERCIAL-A2									
	For peak load requirement up to 5 kW	LV	959	841	119	4.36%	878	6.50%	895
	For peak load requirement exceeding 5 kW	LV							
	Regular	LV	34	30	4	4.36%	31	6.50%	32
	Time of Use (TOU)-Peak	LV	308	270	38	4.36%	281	6.50%	287
	Time of Use (TOU)-Off Peak	LV	1,357	1,189	168	4.36%	1,241	6.50%	1,267
	Total Commercial		**2,658**	**2,330**	**329**		**2,431**		**2,481**
INDUSTRIAL	B1	LV	57	50	7	4.36%	52	6.50%	54
	B1 - Time of Use (TOU)-Peak	LV	115	101	14	4.36%	105	6.50%	107
	B1 - Time of Use (TOU)-Off Peak	LV	664	582	82	4.36%	607	6.50%	619
	B2	LV	39	34	5	4.36%	36	6.50%	37
	B2 - Time of Use (TOU)-Peak	LV	545	478	67	4.36%	499	6.50%	509
	B2 - Time of Use (TOU)-Off Peak	LV	3,064	2,685	379	4.36%	2,803	6.50%	2,860
	B3 - Time of Use (TOU)-Peak	HV	1,014	1,014	-	4.36%	1,058	6.50%	1,080
	B3 - TTime of Use (TOU)-Off Peak	HV	5,273	5,273	-	4.36%	5,503	6.50%	5,616
	B4 - Time of Use (TOU)-Peak	STG	359	359	-	4.36%	374	6.50%	382
	B4 -Time of Use (TOU)-Off Peak	STG	1,957	1,957	-	4.36%	2,042	6.50%	2,084
	Total Industrial		**13,087**	**12,533**	**554**		**13,080**		**13,347**
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	LV	1	0	0	4.36%	0	6.50%	1
	C1(b) Supply at 400 Volts - exceeding 5kW	LV	4	4	1	4.36%	4	6.50%	4
	Time of Use (TOU)-Peak	LV	6	5	1	4.36%	5	6.50%	5
	Time of Use (TOU)-Off Peak	LV	42	37	5	4.36%	38	6.50%	39
	C2 Supply at 11 kV	HV	105	92	13	4.36%	96	6.50%	98
	Time of Use (TOU)-Peak	HV	99	86	12	4.36%	90	6.50%	92
	Time of Use (TOU)-Off Peak	HV	426	373	53	4.36%	389	6.50%	397
	C3 Supply above 11 kV	STG	209	183	26	4.36%	191	6.50%	195
	Time of Use (TOU)-Peak	STG	31	27	4	4.36%	28	6.50%	29
	Time of Use (TOU)-Off Peak	STG	132	116	16	4.36%	121	6.50%	123
	Total Single Point Supply		**1,054**	**924**	**130**		**964**		**984**
AGRICULTURE TUBEWELL- TARIFF D	D1 Scarp	LV	2	2	0	4.36%	2	6.50%	2
	D2 Agricultural Tube-wells	LV	102	89	13	4.36%	93	6.50%	95
	D-1(b) SCARP and agricultural more than 20 KW	LV							
	Time of Use (TOU) - Peak	LV	266	233	33	4.36%	243	6.50%	248
	Time of Use (TOU) -Off Peak	LV	1,580	1,385	195	4.36%	1,445	6.50%	1,474
	Total Agriculture		**1,949**	**1,708**	**241**		**1,783**		**1,819**
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	LV	1	1	0	4.36%	1	6.50%	1
	E-1(ii)Commercial Supply	LV	66	66	-	4.36%	69	6.50%	70
	E-2 Industrial Supply	LV	4	4	-	4.36%	4	6.50%	4
	Total Temporary		**70**	**70**	**0**		**73**		**74**
OTHERS	Public Lighting - G	LV	203	178	25	4.36%	186	6.50%	190
	Residential Colonies-H	HV	11	11	-	4.36%	12	6.50%	12
	Railway Traction - I	HV	-	-	-	4.36%	-	6.50%	-
	Co-Generation Tariff		-						
	J-2A 85	LV	2	2	-	4.36%	2	6.50%	2
	J-2 (C) T 87 Peak	LV	2	2	-	4.36%	2	6.50%	2
	J-2 (C) T 87 Off Peak	LV	10	10	-	4.36%	10	6.50%	10
	Total		**35,302**	**32,152**	**3,152**		**32,385**		**33,048**

Form 15

Lahore Electric Supply Company Limited

Projected Energy Sales by Tariffs

FY 2027-28

PARTICULARS		Voltage Level	Energy Purchased 2027-28	Sales (MkWh) 2027-28	Distribution Losses 2027-28	Sales Growth Rate	Projection 1	Sales Growth Rate	Projection 2
	1	2	3	4	5	6	7	8	9
RESIDENTIAL	Up to 50 Units	LV	61	55	7	5.05%	57	6.50%	58
	For peak load requirement up to 5 kW								
	01-100 Units per month	LV	3,665	3,251	414	5.05%	3,415	6.50%	3,462
	101-200 Units per month	LV	3,673	3,258	415	5.05%	3,423	6.50%	3,470
	201-300 Units per month	LV	3,810	3,380	430	5.05%	3,551	6.50%	3,599
	301 - 700 Units per month	LV	2,121	1,881	239	5.05%	1,976	6.50%	2,004
	Above700 Units per month	LV	366	325	41	5.05%	341	6.50%	346
	For peak load requirement exceeding 5 kW				-				
	Time of Use (TOU)-Peak	LV	366	325	41	5.05%	341	6.50%	346
	Time of Use (TOU)-Off Peak	LV	1,662	1,474	188	5.05%	1,549	6.50%	1,570
	Total Residential		**15,724**	**13,948**	**1,775**		**14,653**		**14,855**
	A-3	LV	1,309	1,161	148	5.05%	1,220	6.50%	1,237
COMMERCIAL-A2									
	For peak load requirement up to 5 kW	LV	996	883	112	5.05%	928	6.50%	941
	For peak load requirement exceeding 5 kW	LV							
	Regular	LV	35	31	4	5.05%	33	6.50%	33
	Time of Use (TOU)-Peak	LV	319	283	36	5.05%	298	6.50%	302
	Time of Use (TOU)-Off Peak	LV	1,408	1,249	159	5.05%	1,313	6.50%	1,321
	Total Commercial		**2,759**	**2,447**	**311**		**2,571**		**2,606**
INDUSTRIAL	B1	LV	59	53	7	5.05%	55	6.50%	56
	B1 - Time of Use (TOU)-Peak	LV	119	106	13	5.05%	111	6.50%	113
	B1 - Time of Use (TOU)-Off Peak	LV	689	611	78	5.05%	642	6.50%	651
	B2	LV	41	36	5	5.05%	38	6.50%	39
	B2 - Time of Use (TOU)-Peak	LV	566	502	64	5.05%	527	6.50%	535
	B2 - Time of Use (TOU)-Off Peak	LV	3,180	2,821	359	5.05%	2,964	6.50%	3,004
	B3 - Time of Use (TOU)-Peak	HV	1,065	1,065	-	5.05%	1,119	6.50%	1,135
	B3 - TTime of Use (TOU)-Off Peak	HV	5,540	5,540	-	5.05%	5,820	6.50%	5,900
	B4 - Time of Use (TOU)-Peak	STG	377	377	-	5.05%	396	6.50%	401
	B4 -Time of Use (TOU)-Off Peak	STG	2,055	2,055	-	5.05%	2,159	6.50%	2,189
	Total Industrial		**13,692**	**13,166**	**526**		**13,832**		**14,022**
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	LV	1	1	0	5.05%	1	6.50%	1
	C1(b) Supply at 400 Volts - exceeding 5kW	LV	5	4	1	5.05%	4	6.50%	4
	Time of Use (TOU)-Peak	LV	6	5	1	5.05%	6	6.50%	6
	Time of Use (TOU)-Off Peak	LV	43	39	5	5.05%	41	6.50%	41
	C2 Supply at 11 kV	HV	109	97	12	5.05%	102	6.50%	103
	Time of Use (TOU)-Peak	HV	102	91	12	5.05%	95	6.50%	97
	Time of Use (TOU)-Off Peak	HV	442	392	50	5.05%	412	6.50%	417
	C3 Supply above 11 kV	STG	217	192	24	5.05%	202	6.50%	205
	Time of Use (TOU)-Peak	STG	32	28	4	5.05%	30	6.50%	30
	Time of Use (TOU)-Off Peak	STG	137	122	15	5.05%	128	6.50%	130
	Total Single Point Supply		**1,094**	**971**	**124**		**1,020**		**1,034**
AGRICULTURE TUBEWELL- TARIFF D	D1 Scarp	LV	2	2	0	5.05%	2	6.50%	2
	D2 Agricultual Tube-wells	LV	105	94	12	5.05%	98	6.50%	100
	D-1(b) SCARP and agricultural more than 20 KW	LV							
	Time of Use (TOU) - Peak	LV	276	245	31	5.05%	257	6.50%	261
	Time of Use (TOU) -Off Peak	LV	1,640	1,454	185	5.05%	1,528	6.50%	1,549
	Total Agriculture		**2,023**	**1,795**	**228**		**1,886**		**1,911**
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	LV	1	1	0	5.05%	1	6.50%	1
	E-1(ii)Commercial Supply	LV	69	69	-	5.05%	73	6.50%	74
	E-2 Industrial Supply	LV	4	4	-	5.05%	4	6.50%	4
	Total Temporary		**73**	**73**	**0**		**77**		**78**
OTHERS	Public Lighting - G	LV	211	187	24	5.05%	196	6.50%	199
	Residential Colonies-H	HV	12	12	-	5.05%	12	6.50%	13
	Railway Traction - I	HV	-	-	-	5.05%	-	6.50%	-
	Co-Generation Tariff		-						
	J-2A 85	LV	2	2	-	5.05%	2	6.50%	2
	J-2 (C) T 87 Peak	LV	3	3	-	5.05%	3	6.50%	3
	J-2 (C) T 87 Off Peak	LV	12	12	-	5.05%	12	6.50%	12
	Total		**36,913**	**33,777**	**3,136**		**35,484**		**35,972**

Lahore Electric Supply Company Limited

FORM - 16

Operating Cost

			2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
			Projected	Projected	Projected	Projected	Projected	Projected
A	**Power Purchase Cost**							
	Energy Charge	[Mln Rs]	320,715	334,011	344,132	357,290	370,252	385,973
	Capacity Charge	[Mln Rs]	260,485	275,853	292,129	309,364	322,073	335,304
	Transmission Charge	[Mln Rs]	34,019	33,028	34,976	37,040	38,562	40,146
	Adjustment *	[Mln Rs]	-	-	-	-	-	-
	Total Power Purchase Cost	[Mln Rs]	**615,219**	**642,892**	**671,237**	**703,694**	**730,887**	**761,423**
	* Provide the detail of adjustment							
B	**Operation & Maintenance ***							
	Employees Cost **							
	Salaries, Wages & Benefits	[Mln Rs]	22,193	2,729	3,355	3,883	4,354	4,898
	Retirement Benefits	[Mln Rs]	18,568	1,812	1,994	2,193	2,413	2,654
	Total Employees Cost	[Mln Rs]	40,762	4,541	5,349	6,076	6,767	7,552
	Repair & Maintenance	[Mln Rs]	2,580	312	426	581	793	1,081
	Travelling	[Mln Rs]	-	-	-	-	-	-
	Transportation	[Mln Rs]	-	-	-	-	-	-
	Miscellaneous Expenses	[Mln Rs]	4,125	489	657	887	1,200	1,628
	Total O&M	[Mln Rs]	**47,466**	**5,342**	**6,432**	**7,544**	**8,760**	**10,262**
C	**Depreciation & Amortization**							
	Depreciation	[Mln Rs]	5,485	-	-	-	-	-
	Amortization of Leased Assets	[Mln Rs]	-	-	-	-	-	-
	Total	[Mln Rs]	**5,485**	**-**	**-**	**-**	**-**	**-**
D	**Provision for Bad Debts**							
	Provision for bad debts *	[Mln Rs]	-	-	-	-	-	-
	Bad debts written off	[Mln Rs]	-	-	-	-	-	-

Lahore Electric Supply Company Limited

FORM - 17

Distribution Margin Comparison:

Description	2023-24 Projected	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected
O&M Expenses	5,342	6,432	7,544	8,760	10,262
Increase in %	-88.74%	20.40%	17.29%	16.12%	17.15%
Depreciation	-	-	-	-	-
RORB	-	-	-	-	-
Income Tax/WPPF	8,256	8,272	8,739	9,148	9,617
Other Income	(9,795)	(10,112)	(10,436)	(10,762)	(11,092)
Distribution Margin	3,803	4,592	5,847	7,146	8,787
Energy Sold	28,393	29,438	30,808	32,152	33,777
DM per unit	0.1339	0.16	0.19	0.22	0.26
DM per unit increase	**0.01**	**0.02**	**0.03**	**0.03**	**0.04**

Lahore Electric Supply Company Limited

FORM - 18 ⇦

Financial Charges

		2020-21 Actual	2021-22 Actual	2022-23 Projected	2023-24 Projected	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected
A	**Long Term Loans**								
	GOP loans								
	Foreign Loans	776	679	581	952	674	637	599	560
	Bonds								
	TFCs								
	Others	0	0	0	0	0	0	0	0
	Total	**776**	**679**	**581**	**952**	**674**	**637**	**599**	**560**
B	**Short Term Loan**								
	Running Finance								
	Short Term Loan								
	Others								
	Total								
C	**Total Financial Charges (A+B)**	**776**	**679**	**581**	**952**	**674**	**637**	**599**	**560**

Lahore Electric Supply Company Limited

RORB Calculation

Descriptions		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-2
		Projected	Projected	Projected	Projected	Projected	Projected
Gross Fixed Assets in Operation - Opening Bal	[Mln Rs]	140,700	155,612	170,916	187,170	204,841	222,415
Addition in Fixed Assets	[Mln Rs]	14,912	15,304	16,254	17,671	17,574	16,933
Gross Fixed Assets in Operation - Closing Bal	[Mln Rs]	155,612	170,916	187,170	204,841	222,415	239,348
Less: Accumulated Depreciation	[Mln Rs]	54,070	54,070	54,070	54,070	54,070	54,070
Net Fixed Assets in Operation	[Mln Rs]	101,542	116,846	133,100	150,771	168,345	185,278
Add: Capital Work In Progress - Closing Bal	[Mln Rs]	14,161	15,998	16,329	16,419	17,998	20,800
Investment in Fixed Assets	[Mln Rs]	115,703	132,844	149,429	167,190	186,343	206,078
Less: Deferred Credits	[Mln Rs]	57,691	60,147	62,513	64,801	66,860	68,798
Regulatory Assets Base	[Mln Rs]	58,012	72,697	86,916	102,389	119,483	137,280
Average Regulatory Assets Base	[Mln Rs]	55,139	65,355	79,807	94,653	110,936	128,381
Rate of Return	[%age]	17.42%	19.04%	19.04%	19.04%	19.04%	19.04
Return on Rate Base	[Mln Rs]	9,607	-	-	-	-	-

Lahore Electric Supply Company Limited

Revenue Requirement

Descriptions		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
		Projected	Projected	Projected	Projected	Projected	Projected
Mln. Rs.							
Power Purchase Price	[Mln Rs]	615,219	642,892	671,237	703,694	730,887	761,423
Revenue Requirement DOP	[Mln Rs]		76,088	86,136	99,708	114,494	132,296
DM							
O&M	[Mln Rs]	47,488	5,342	6,432	7,544	8,760	10,262
Depreciation	[Mln Rs]	5,485	-	-	-	-	-
Power Supply Margin	[Mln Rs]		9,643	10,069	10,555	10,963	11,421
RORB	[Mln Rs]	9,607	-	-	-	-	-
Other Income	[Mln Rs]	(9,484)	(9,795)	(10,112)	(10,436)	(10,762)	(11,092
Turnover Tax	[Mln Rs]	7,418	8,256	8,272	8,739	9,148	9,617
Total DM	[Mln Rs]	**60,514**	**13,447**	**14,660**	**16,402**	**18,110**	**20,208**
Revenue Requirement (A+B)	[Mln Rs]	**675,733**	**732,426**	**772,034**	**819,804**	**863,490**	**913,928**
Prior period Adjustments	[Mln Rs]	-	29,730	-	-	-	-
Total	[Mln Rs]	**675,733**	**762,156**	**772,034**	**819,804**	**863,490**	**913,928**
Rs./kWh							
Power Purchase Price	[Mln Rs]	22.86	22.64	22.80	22.84	22.73	22.54
Revenue Requirement/Wheeling			2.68	2.93	3.24	3.56	3.92
O&M	[Mln Rs]	1.76	0.19	0.22	0.24	0.27	0.30
Depreciation	[Mln Rs]	0.20	-	-	-	-	-
Power Supply Margin			0.34	0.34	0.34	0.34	0.34
RORB	[Mln Rs]	0.36	-	-	-	-	-
Other Income	[Mln Rs]	(0.35)	(0.34)	(0.34)	(0.34)	(0.33)	(0.33
Turnover Tax	[Mln Rs]	-	0.29	0.28	0.28	0.28	0.28
Total DM	[Mln Rs]	2.25	0.47	0.50	0.53	0.56	0.60
		-	-	-	-	-	-
Revenue Requirement (A+B)	[Mln Rs]	25.11	25.80	26.23	26.61	26.86	27.06
		-	-	-	-	-	-
Prior Period Adjustments	[Mln Rs]	-	1.05	-	-	-	-
Average	[Mln Rs]	**25.11**	**26.84**	**26.23**	**26.61**	**26.86**	**27.06**

LAHORE ELECTRIC SUPPLY COMPANY LIMITED

Investment Plan

FORM - 21 A

Descriptions	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	
	Projected	Projected	Projected	Projected	Projected	Projected	Projected
Development of power	7,937	7,937	8,484	9,082	10,008	11,202	46,713
ELR	2,518	2,518	3,187	3,654	4,268	4,945	18,572
STG	6,791	5,186	2,035	3,516	3,368	2,079	16,184
SCADA	-	-	-	-	-	-	-
TOU Meters	-	-	-	-	-	-	-
AMI	1,500	1,500	2,879	1,509	1,509	1,509	8,906
Others	3,283	2,783	3,221	4,035	3,345	3,549	16,933
Total	**22,029**	**19,924**	**19,806**	**21,796**	**22,498**	**23,284**	**107,308**

Financing Plan

Own Resources	12,996	12,496	11,994	13,342	13,313	12,986	64,131
Consumers Financing	9,033	7,428	7,812	8,454	9,185	10,298	43,177
ADB / WB	-	-	-	-	-	-	-
Local Bank/Others	-	-	-	-	-	-	-
Total	**22,029**	**19,924**	**19,806**	**21,796**	**22,498**	**23,284**	**107,308**

Supply Company Limited

Interest on Development Loans

Sr. No	Loans	Interest Rate %	FY 2019-20					FY 2020-21					FY 2021-22					FY 2022-23					FY 2023-24					FY 2024-25					FY 2025-26					FY 2026-27					7-28				
			1st Qrt	2nd Qrt	3rd Qrt	4th Qrt	Total	1st Qrt	2nd Qrt	3rd Qrt	4th Qrt	Total	1st Qrt	2nd Qrt	3rd Qrt	4th Qrt	Total	1st Qrt	2nd Qrt	3rd Qrt	4th Qrt	Total	1st Qrt	2nd Qrt	3rd Qrt	4th Qrt	Total	1st Qrt	2nd Qrt	3rd Qrt	4th Qrt	Total	1st Qrt	2nd Qrt	3rd Qrt	4th Qrt	Total	1st Qrt	2nd Qrt	3rd Qrt	4th Qrt	Total	1st Qrt	2nd Q	Qrt	4th Qrt	Total
1	WB/ADB	17% & 15%	121	137	300	316	874	294	56	143	284	776	235	41	134	269	679	55	147	253	126	581	68	167	222	494	952	92	110	121	351	674	77	101	206	252	637	62	93	191	252	599	46	89	166	259	560
2	Local loans	11%		-		-	-		-		-	-		-		-	-		-		-	-		-		-	-		-		-	-		-		-	-		-		-	-		-		-	-
3	others	3 Month KIBOR + 150 bps																																													
			121	137	300	316	874	294	56	143	284	776	235	41	134	269	679	55	147	253	126	581	68	167	222	494	952	92	110	122	351	674	77	101	206	252	637	62	93	191	257	599	46	89	166	259	560

This form should be submitted for each loan appearing on the DISCO's Balance Sheet

Lahore Electric Supply Company Limited
Development Loans

Form 23

Sr. No.	Loan	Interest Rate	Remaining Years	First Qrt of FY 2022-23					Sec Qrt of FY 2022-23					First Qrt of FY 2022-23					First Qrt of FY 2022-23				
				O/Bal	Disbursement	Repayment		C/Bal	O/Bal	Disbursement	Repayment		C/Bal	O/Bal	Disbursement	Repayment		C/Bal	O/Bal	Disbursement	Repayment		C/Bal
1	ADB Loan No 2438-Pak	17.00%	Nil	389		130		260	260		130		130	129.7680		130		-	-		-		-
2	WB (IBRD) Loan No 7565-PAK	17.00%	Nil	768		-		768	768		-		768	768		-		768	768				768
3	ADB Loan No 2727-Pak	15.00%	nil	1,237		96		1,141	1,141		-		1,141	1,141		96		1,045	1,045				1,045
4	ADB Loan No 2972-Pak	15.00%	nil	920		-		920	920		-		920	920		-		920	920				920
5	ADB Loan No 3096-Pak	15.00%	nil	1,833		-		1,833	1,833		-		1,833	1,833		-		1,833	1,833				1,833
	other loan /AMI			-		-		-	-		-		-	-		-		-	-				-
				5,148	-	226		4,922	4,922	-	130		4,792	4,792	-	226		4,566	4,566	-	-		4,566

Sr. No.	Loan	Interest Rate	Remaining Years	First Qrt of FY 2023-24					Sec Qrt of FY 2023-24					First Qrt of FY 2023-24					First Qrt of FY 2023-24				
				O/Bal	Disbursement	Repayment		C/Bal	O/Bal	Disbursement	Repayment		C/Bal	O/Bal	Disbursement	Repayment		C/Bal	O/Bal	Disbursement	Repayment		C/Bal
1	ADB Loan No 2438-Pak	17.00%	Nil	-				-	-				-	-				-	-				-
2	WB (IBRD) Loan No 7565-PAK	17.00%	Nil	768				768	768				768	768		86		682	682				682
3	ADB Loan No 2727-Pak	15.00%	nil	1,045		130		915	915		96		819	819		-		819	819				819
4	ADB Loan No 2972-Pak	15.00%	nil	920				920	920				920	920		54		865	865				865
5	ADB Loan No 3096-Pak	15.00%	nil	1,833				1,833	1,833				1,833	1,833				1,833	1,833		102		1,731
	other loan /AMI			-				-	-				-	-				-	-				-
				4,566	-	130		4,436	4,436	-	96		4,340	4,340	-	140		4,200	4,200	-	102		4,098

Sr. No.	Loan	Interest Rate	Remaining Years	First Qrt of FY 2024-25					Sec Qrt of FY 2024-25					First Qrt of FY 2024-25					First Qrt of FY 2024-25				
				O/Bal	Disbursement	Repayment		C/Bal	O/Bal	Disbursement	Repayment		C/Bal	O/Bal	Disbursement	Repayment		C/Bal	O/Bal	Disbursement	Repayment		C/Bal
1	ADB Loan No 2438-Pak	17.00%	Nil	-				-	-				-	-				-	-				-
2	WB (IBRD) Loan No 7565-PAK	17.00%	Nil	682				682	682				682	682				682	682				682
3	ADB Loan No 2727-Pak	15.00%	nil	819		96		723	723				723	723				723	723				723
4	ADB Loan No 2972-Pak	15.00%	nil	865				865	865		54		811	811				811	811				811
5	ADB Loan No 3096-Pak	15.00%	nil	1,731				1,731	1,731				1,731	1,731		102		1,630	1,630				1,630
	other loan /AMI			-				-	-				-	-				-	-				-
				4,098	-	96		4,002	4,002	-	54		3,948	3,948	-	102		3,846	3,846	-			3,846

Sr. No.	Loan	Interest Rate	Remaining Years	First Qrt of FY 2025-26					Sec Qrt of FY 2025-26					First Qrt of FY 2025-26					First Qrt of FY 2025-26				
				O/Bal	Disbursement	Repayment		C/Bal	O/Bal	Disbursement	Repayment		C/Bal	O/Bal	Disbursement	Repayment		C/Bal	O/Bal	Disbursement	Repayment		C/Bal
1	ADB Loan No 2438-Pak	17.00%	Nil	-				-	-				-	-				-	-				-
2	WB (IBRD) Loan No 7565-PAK	17.00%	Nil	682				682	682				682	682				682	682				682
3	ADB Loan No 2727-Pak	15.00%	nil	723		96		627	627				627	627				627	627				627
4	ADB Loan No 2972-Pak	15.00%	nil	811				811	811		54		757	757				757	757				757
5	ADB Loan No 3096-Pak	15.00%	nil	1,630				1,630	1,630				1,630	1,630		102		1,528	1,528				1,528
	other loan /AMI			-				-	-				-	-				-	-				-
				3,846	-	96		3,750	3,750	-	54		3,696	3,696	-	102		3,594	3,594	-	-		3,594

Sr. No.	Loan	Interest Rate	Remaining Years	First Qrt of FY 2026-27					Sec Qrt of FY 2026-27					First Qrt of FY 2026-27					First Qrt of FY 2026-27				
				O/Bal	Disbursement	Repayment		C/Bal	O/Bal	Disbursement	Repayment		C/Bal	O/Bal	Disbursement	Repayment		C/Bal	O/Bal	Disbursement	Repayment		C/Bal
1	ADB Loan No 2438-Pak	17.00%	Nil	-				-	-				-	-				-	-				-
2	WB (IBRD) Loan No 7565-PAK	17.00%	Nil	682				682	682				682	682				682	682				682
3	ADB Loan No 2727-Pak	15.00%	nil	627		96		531	531				531	531				531	531				531
4	ADB Loan No 2972-Pak	15.00%	nil	757				757	757		54		703	703				703	703				703
5	ADB Loan No 3096-Pak	15.00%	nil	1,528				1,528	1,528				1,528	1,528		102		1,426	1,426				1,426
	other loan /AMI			-				-	-				-	-				-	-				-
				3,594	-	96		3,498	3,498	-	54		3,443	3,443	-	102		3,342	3,342	-	-		3,342

Sr. No.	Loan	Interest Rate	Remaining Years	First Qrt of FY 2027-28					Sec Qrt of FY 2027-28					Sec Qrt of FY 2027-28					Sec Qrt of FY 2027-28				
				O/Bal	Disbursement	Repayment		C/Bal	O/Bal	Disbursement	Repayment		C/Bal	O/Bal	Disbursement	Repayment		C/Bal	O/Bal	Disbursement	Repayment		C/Bal
1	ADB Loan No 2438-Pak	17.00%	Nil	-				-	-				-	-				-	-				-
2	WB (IBRD) Loan No 7565-PAK	17.00%	Nil	682				682	682				682	682				682	682				682
3	ADB Loan No 2727-Pak	15.00%	nil	531		96		434	434				434	434				434	434				434
4	ADB Loan No 2972-Pak	15.00%	nil	703				703	703		54		649	649				649	649				649
5	ADB Loan No 3096-Pak	15.00%	nil	1,426				1,426	1,426				1,426	1,426		102		1,324	1,324				1,324
	other loan /AMI			-				-	-				-	-				-	-				-
				3,342	-	96		3,245	3,245	-	54		3,191	3,191	-	102		3,089	3,089	-	-		3,089

Lahore Electric Supply Company Limited

DOMESTIC CONSUMERS (UNITS IN MILLIONS) FY 2022-23 Upto Oct-22

SR. No	Slabs	Consumers	Units	Variable Charges (Rs. In Million)	Average Rate PS/KWH
1	1-50	1,430,912	37,359,782	308,075,118	8.25
2	51-100	2,295,036	177,741,223	1,605,937,310	9.04
3	101-200	5,943,086	897,608,977	11,689,713,307	13.02
4	201-300	4,103,182	1,007,763,082	18,258,429,975	18.12
5	301-400	1,775,982	611,059,354	12,727,066,283	20.83
6	401-500	863,007	384,258,026	8,487,124,372	22.09
7	501-600	463,820	253,143,228	5,765,587,649	22.78
8	601-700	263,606	170,345,113	3,954,725,079	23.22
9	ABOVE 700	570,100	693,007,959	17,105,709,977	24.68
	TOTAL	**17,708,731**	**4,232,286,744**	**79,902,369,071**	18.88

Lahore Electric Supply Company Limited

Provision for Tax

This Form relate to power Supply business

Rs. Million

No.	Provision for Tax allowed	Actual tax paid during the FY 2021-22					Actual tax paid during the FY 2022-23				
		1st Qrt	2nd Qrt	3rd Qrt	4rth Qrt	Total	1st Qrt	2nd Qrt	3rd Qrt	4rth Qrt	Total
	Turnover Tax paid	841	941	1,190	1,903	**4,875**	1,800	2,250			**4,050**
		841	941	1,190	1,903	**4,875**	1,800	2,250	-	-	**4,050**

PARTICULARS		Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	NEPRA Det. Rates (2022-23) dated 02-06-2022		Proposed New Tariff (2023-24)		Increase	
					Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh
	1	2	3	4	8	9	10	11	12	13
RESIDENTIAL	Up to 50 Units	201,056	46	0.16%	-	5.00	-	5.00	-	-
	For peak load requirement up to 5 kW	-						-		
	01-100 Units per month	-	2,733	9.63%	-	19.39	-	23.47	-	4.08
	101-200 Units per month	-	2,739	9.65%	-	22.58	-	26.66	-	4.08
	201-300 Units per month		2,841	10.01%		23.10		27.18		4.08
	301 - 700 Units per month	-	1,581	5.57%	-	24.34	-	28.42	-	4.08
	Above700 Units per month	-	273	0.96%	-	27.78	-	31.86	-	4.08
	For peak load requirement exceeding 5 kW	-						-		
	Time of Use (TOU)-Peak	-	275	0.96%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	57,699	1,239	4.36%	-	19.40	-	23.48	-	4.08
	Total Residential	**258,754**	**11,725**	**41.30%**						
	General Service	67,824	976	3.44%	0	23.85		27.93	-	4.08
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	743	2.62%	-	23.77	-	27.85	-	4.08
		-						-		-
	For peak load requirement exceeding 5 kW	-						-		
	Regular	6,802	26	0.09%	500.00	21.78	500.00	25.86	-	4.08
	Time of Use (TOU)-Peak	-	238	0.84%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	423,198	1,050	3.70%	500.00	20.68	500.00	24.76	-	4.08
	Electrical Vehicle Charging Station					25.22				
	Total Commercial	**452,000**	**2,057**	**7.25%**				-		
INDUSTRIAL	B1	1	44	0.16%	-	22.87	-	26.95	-	4.08
	B1 - Time of Use (TOU)-Peak	-	89	0.31%	-	26.76	-	30.84	-	4.08
	B1 - Time of Use (TOU)-Off Peak	421,518	514	1.81%	-	20.66	-	24.74	-	4.08
	B2	9,212	30	0.11%	500.00	22.76	500.00	26.84	-	4.08
	B2 - Time of Use (TOU)-Peak	-	422	1.49%	-	26.76	-	30.84	-	4.08
	B2 - Time of Use (TOU)-Off Peak	915,233	2,371	8.35%	500.00	20.16	500.00	24.24	-	4.08
	B3 - Time of Use (TOU)-Peak	-	896	3.15%	-	26.76	-	30.84	-	4.08
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	4,657	16.40%	460.00	21.56	460.00	25.64	-	4.08
	B4 - Time of Use (TOU)-Peak	-	317	1.12%	-	26.76	-	30.84	-	4.08
	B4 -Time of Use (TOU)-Off Peak	377,646	1,728	6.09%	440.00	21.36	440.00	25.44	-	4.08
	Total Industrial	**2,772,774**	**11,068**	**38.98%**				-		
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	23.39	-	27.47	-	4.08
	C1(b) Supply at 400 Volts - exceeding 5kW	855	3	0.01%	500.00	23.19	500.00	27.27	-	4.08
	Time of Use (TOU)-Peak	-	5	0.02%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	5,680	32	0.11%	500.00	20.18	500.00	24.26	-	4.08
	C2 Supply at 11 kV	12,351	82	0.29%	500.00	23.09	500.00	27.17	-	4.08
	Time of Use (TOU)-Peak	-	76	0.27%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	75,357	329	1.16%	460.00	21.58	460.00	25.66	-	4.08
	C3 Supply above 11 kV	103,221	162	0.57%	440.00	22.98	440.00	27.06	-	4.08
	Time of Use (TOU)-Peak	-	24	0.08%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	-	102	0.36%	440.00	21.38	440.00	25.46	-	4.08
	Total Single Point Supply	**197,484**	**816**	**2.87%**				-		
AGRICULTURE TUBEWELL- TARIFF D	D1 Scarp	-	2	0.01%	-	23.39	-	27.47	-	4.08
	D2 Agricultural Tube-wells	20,495	79	0.28%	200.00	26.78	200.00	30.86	-	4.08
	D-1(b) SCARP more than 20 KW	-	-		-		-	-	-	-
	Time of Use (TOU) - Peak	-	206	0.72%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU) -Off Peak	452,209	1,223	4.31%	200.00	20.18	200.00	24.26	-	4.08
	Total Agriculture	**472,704**	**1,509**	**5.31%**				-		
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	27.78	-	31.86	-	4.08
	E-1(ii)Commercial Supply	14	58	0.20%	-	23.76	-	27.84	-	4.08
	E-2 Industrial Supply	1	3	0.01%	-	25.76	-	29.84	-	4.08
								-		
	Total Temporary	**15**	**62**	**0.22%**				-		
OTHERS	Public Lighting - G	-	157	0.55%	-	27.11	-	31.19	-	4.08
	Residential Colonies-H	-	10	0.04%	-	27.40	-	31.48	-	4.08
	Railway Traction - I	-	-	0.00%	-	27.42	-	31.50	-	4.08
	Co-Generation Tariff	-	-	0.00%	-	-	-	-	-	-
	J-2A 85	327	2	0.01%	-	23.77	-	27.85	-	4.08
	J-2 (C) T 87 Peak	-	2	0.01%	-	26.78	-	30.86	-	4.08
	J-2 (C) T 87 Off Peak	2,535	10	0.03%	-	20.67	-	24.75	-	4.08
	Total	**4,224,417**	**28,393**	**100.00%**						

Lahore Electric Supply Company Limited
Existing & Proposed Tariff Statement
FY 2023-24

	PARTICULARS	Avg. Load (kW)	Projected Sales (MWh)	Sales Mix (%)	NEPRA Det. Rates (2022-23) dated 02-06-2022		Proposed New Tariff		Difference	
					Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)
	1	2	3	4	8	9	10	11	12	13
RESIDENTIAL	Up to 50 Units	201,056	46	0.16%		229		229	-	-
	For peak load requirement up to 5 kW		-							
	51-100 Units per month	-	2,733	9.63%		52,990		64,144	-	11,154
	101-200 Units per month		2,739	9.65%		61,839		73,017	-	11,178
	201-300 Units per month	-	2,841	10.01%		65,626		77,222	-	11,595
	301 - 700 Units per month	-	1,381	5.57%		38,494		44,948	-	6,455
	Above700 Units per month	-	273	0.96%		7,589		8,704	-	1,115
	For peak load requirement exceeding 5 kW	-	-			-		-		
	Time of Use (TOU)-Peak	-	273	0.96%	-	7,309	-	8,423	-	1,114
	Time of Use (TOU)-Off Peak	37,699	1,239	4.36%	-	24,039	-	29,096	-	5,057
	Total Residential	**258,754**	**11,725**	**41.30%**	-	**258,115**	-	**305,784**	-	**47,669**
G. Service	A-3	67,824	976	3.44%	-	23,279	-	27,262	-	3,984
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	743	2.62%	-	17,650	-	20,680	-	3,031
		-	-							
	For peak load requirement exceeding 5 kW	-	-							
	Regular	6,802	26	0.09%	41	573	41	680	-	107
	Time of Use (TOU)-Peak	-	238	0.84%	-	6,376	-	7,348	-	972
	Time of Use (TOU)-Off Peak	423,198	1,050	3.70%	2,539	21,719	2,539	26,006	-	4,287
	Total Commercial	**452,000**	**2,057**	**7.25%**	**2,580**	**46,318**	**2,580**	**54,715**	-	**8,396**
INDUSTRIAL	B1	1	44	0.16%	-	1,015	-	1,196	-	181
	B1 - Time of Use (TOU)-Peak	-	89	0.31%	-	2,378	-	2,741	-	363
	B1 - Time of Use (TOU)-Off Peak	421,518	514	1.81%	-	10,611	-	12,707	-	2,096
	B2	9,212	30	0.11%	55	692	55	816	-	124
	B2 - Time of Use (TOU)-Peak	-	422	1.49%	-	11,294	-	13,017	-	1,723
	B2 - Time of Use (TOU)-Off Peak	915,233	2,371	8.35%	5,491	47,809	5,491	57,488	-	9,679
	B3 - Time of Use (TOU)-Peak	-	896	3.15%	-	23,966	-	27,621	-	3,655
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	4,657	16.40%	5,791	100,399	5,791	119,406	-	19,007
	B4 - Time of Use (TOU)-Peak	-	317	1.12%	-	8,474	-	9,766	-	1,292
	B4 -Time of Use (TOU)-Off Peak	377,646	1,728	6.09%	1,994	36,907	1,994	43,959	-	7,052
	Total Industrial	**2,772,774**	**11,068**	**38.98%**	**13,332**	**243,543**	**13,332**	**288,716**	-	**45,172**
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	10	-	12	-	2
	C1(b) Supply at 400 Volts - exceeding 5kW	855	3	0.01%	5	80	5	94	-	14
	Time of Use (TOU)-Peak	-	5	0.02%	-	122	-	141	-	19
	Time of Use (TOU)-Off Peak	5,680	32	0.11%	34	654	34	787	-	132
	C2 Supply at 11 kV	12,351	82	0.29%	74	1,885	74	2,218	-	333
	Time of Use (TOU)-Peak	-	76	0.27%	-	2,043	-	2,355	-	311
	Time of Use (TOU)-Off Peak	75,357	329	1.16%	416	7,108	416	8,452	-	1,344
	C3 Supply above 11 kV	103,221	162	0.57%	545	3,714	545	4,374	-	660
	Time of Use (TOU)-Peak	-	24	0.08%	-	640	-	738	-	98
	Time of Use (TOU)-Off Peak	-	102	0.36%	-	2,187	-	2,604	-	417
	Total Single Point Supply	**197,484**	**816**	**2.87%**	**1,074**	**18,443**	**1,074**	**21,774**	-	**3,330**
AGRICULTURE TUBEWELL - TARIFF D	D1 Scarp	-	2	0.01%	-	39	-	46	-	7
	D2 Agricultural Tube-wells	20,495	79	0.28%	49	2,106	49	2,427	-	321
	D-1(b) SCARP and agricultural more than 20 KW	-	-		-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	206	0.72%	-	5,511	-	6,350	-	840
	Time of Use (TOU) -Off Peak	452,209	1,223	4.31%	1,085	24,673	1,085	29,663	-	4,990
	Total Agriculture	**472,704**	**1,509**	**5.31%**	**1,134**	**32,328**	**1,134**	**38,486**	-	**6,158**
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	13	-	15	-	2
	E-1(ii)Commercial Supply	14	58	0.20%	-	1,378	-	1,615	-	237
	E-2 Industrial Supply	1	3	0.01%	-	83	-	96	-	13
			-		-	-	-	-		
	Total Temporary	**15**	**62**	**0.22%**	-	**1,475**	-	**1,727**	-	**252**
OTHERS	Public Lighting - G	-	157	0.55%	-	4,262	-	4,904	-	642
	Residential Colonies-H	-	10	0.04%	-	273	-	314	-	41
	Railway Traction - I	-	-	0.00%	-	-	-	-	-	-
	Co-Generation Tariff	-	-		-	-	-	-	-	-
	J-2A 85	327	2	0.01%	-	38	-	45	-	7
	J-2 (C) T 87 Peak	-	2	0.01%	-	58	-	67	-	9
	J-2 (C) T 87 Off Peak	2,535	10	0.03%	-	203	-	243	-	40
	Total	**4,153,732**	**28,393**	**100.00%**	**18,121**	**628,336**	**18,121**	**744,035**	-	**115,699**

Lahore Electric Supply Company Limited
Existing & Proposed Tariff Statement
FY 2024-25

	PARTICULARS	Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	NEPRA Det. Rates (2022-		Proposed New Tariff (2024-		Difference	
					Fixed Charges Rs/ kW/ M	Var. Charges Rs/ kWh	Fixed Charges Rs/ kW/ M	Var. Charges Rs/ kWh	Fixed Charges Rs/ kW/ M	Var. Charges Rs/ kWh
	1	2	3	4	8	9	10	11	12	13
RESIDENTIAL	Up to 50 Units	201,096	48	0.16%	-	5.00	-	5.00	-	-
	For peak load requirement up to 5 kW	-						-		
	01-100 Units per month	-	2,833	9.63%	-	19.39	-	22.88	-	3.49
	101-200 Units per month		2,839	9.65%	-	22.58		26.07	-	3.49
	201-300 Units per month	-	2,946	10.01%		23.10	-	26.59	-	3.49
	301 - 700 Units per month	-	1,640	5.57%	-	24.34	-	27.83	-	3.49
	Above700 Units per month	-	283	0.96%	-	27.78	-	31.27	-	3.49
	For peak load requirement exceeding 5 kW	-						-		
	Time of Use (TOU)-Peak	-	283	0.96%	-	26.78	-	30.27	-	3.49
	Time of Use (TOU)-Off Peak	57,699	1,285	4.36%	-	19.40	-	22.89	-	3.49
								-		
	Total Residential	258,754	12,157	41.30%	-	168		192.77		
G. Ser vice	A-3	67,824	1,012	3.44%	0	23.85	-	27.34	-	3.49
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,800	776	2.62%	-	23.77	-	27.26	-	3.49
		-	-	0.00%				-		
	For peak load requirement exceeding 5 kW	-	-	0.00%	-	-	-	-	-	-
	Regular	6,802	27	0.09%	500.00	21.78	500.00	25.27	-	3.49
	Time of Use (TOU)-Peak	-	247	0.84%	-	26.78	-	30.27	-	3.49
	Time of Use (TOU)-Off Peak	423,398	1,069	3.70%	500.00	20.68	500.00	24.17	-	3.49
	Electrical Vehicle Charging Station					25.22		-	-	(25.22)
	Total Commercial	452,000	2,133	7.25%				-		
INDUSTRIAL	B1	1	46	0.16%	-	22.87	-	26.36	-	3.49
	B1 - Time of Use (TOU)-Peak	-	92	0.31%	-	26.76	-	30.25	-	3.49
	B1 - Time of Use (TOU)-Off Peak	421,518	532	1.81%	-	20.66	-	24.15	-	3.49
	B2	9,212	32	0.11%	500.00	22.76	500.00	26.25	-	3.49
	B2 - Time of Use (TOU)-Peak	-	438	1.49%	-	26.76	-	30.25	-	3.49
	B2 - Time of Use (TOU)-Off Peak	915,233	2,459	8.35%	500.00	20.16	500.00	23.65	-	3.49
	B3 - Time of Use (TOU)-Peak	-	929	3.15%	-	26.76	-	30.25	-	3.49
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	4,828	16.40%	460.00	21.56	460.00	25.05	-	3.49
	B4 - Time of Use (TOU)-Peak	-	328	1.12%	-	26.76	-	30.25	-	3.49
	B4 -Time of Use (TOU)-Off Peak	377,646	1,791	6.09%	440.00	21.36	440.00	24.85	-	3.49
	Total Industrial	2,772,774	11,475	38.98%				-		
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	32	0	0.00%	-	23.39	-	26.88	-	3.49
	C1(b) Supply at 400 Volts - exceeding 5kW	855	4	0.01%	500.00	23.19	500.00	26.68	-	3.49
	Time of Use (TOU)-Peak	-	5	0.02%	-	26.78	-	30.27	-	3.49
	Time of Use (TOU)-Off Peak	5,680	34	0.11%	500.00	20.18	500.00	23.67	-	3.49
	C2 Supply at 11 kV	12,351	85	0.29%	500.00	23.09	500.00	26.58	-	3.49
	Time of Use (TOU)-Peak	-	79	0.27%	-	26.78	-	30.27	-	3.49
	Time of Use (TOU)-Off Peak	75,357	341	1.16%	460.00	21.58	460.00	25.07	-	3.49
	C3 Supply above 11 kV	103,221	168	0.57%	440.00	22.98	440.00	26.47	-	3.49
	Time of Use (TOU)-Peak	-	25	0.08%	-	26.78	-	30.27	-	3.49
	Time of Use (TOU)-Off Peak	-	106	0.36%	440.00	21.38	440.00	24.87	-	3.49
	Total Single Point Supply	197,484	846	2.87%				-		
AGRICULTURE TUBEWELL- TARIFF D	D1 Scarp	-	2	0.01%	-	23.39	-	26.88	-	3.49
	D2 Agricultual Tube-wells	20,495	82	0.28%	200.00	26.78	200.00	30.27	-	3.49
	D-1(b) SCARP and agricultural more than 20 KW	-	-	0.00%	-		-	-	-	-
	Time of Use (TOU) - Peak	-	213	0.72%	-	26.78	-	30.27	-	3.49
	Time of Use (TOU) -Off Peak	452,209	1,268	4.31%	200.00	20.18	200.00	23.67	-	3.49
	Total Agriculture	472,704	1,564	5.31%				-		
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	27.78	-	31.27	-	3.49
	E-1(ii)Commercial Supply	14	60	0.20%	-	23.76	-	27.25	-	3.49
	E-2 Industrial Supply	1	3	0.01%	-	25.76	-	29.25	-	3.49
		-	-	0.00%				-		
	Total Temporary	15	64	0.22%				-		
OTHERS	Public Lighting - G	-	163	0.55%	-	27.11	-	30.60	-	3.49
	Residential Colonies-H	-	12	0.04%	-	27.40	-	30.89	-	3.49
	Railway Traction - I	-	-	0.00%	-	27.42	-	30.91	-	3.49
	Co-Generation Tariff	-		0.0%	-	-	-	-	-	-
	J-2A 85	327	2	0.0%	-	23.77	-	27.26	-	3.49
	J-2 (C) T 87 Peak	-	2	0.0%	-	26.78	-	30.27	-	3.49
	J-2 (C) T 87 Off Peak	2,535	10	0.0%	-	20.67	-	24.16	-	3.49
	Total	4,153,732	29,438	100.00%						

Lahore Electric Supply Company Limited

Existing & Proposed Tariff Statement

Annex-5 (2/2)

FY 2024-25

PARTICULARS		Avg. Load (KW)	Projected Sales (MkWh)	Sales Mix (%)	NEPRA Det. Rates (2022-23) dated 02-06-		Proposed New Tariff		Difference	
					Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges	Var. Charges (Mln Rs.)	Fixed Charges	Var. Charges (Mln Rs.)
	1	2	3	4	8	9	10	11	12	13
RESIDENTIAL	Up to 50 Units	201,056	48	0.16%	-	238		238	-	-
	For peak load requirement up to 5 kW	-	-							
	01-100 Units per month	-	2,833	9.63%	-	54,940		64,817	-	9,877
	101-200 Units per month		2,839	9.65%	-	64,115		74,014	-	9,898
	201-300 Units per month	-	2,946	10.01%	-	68,042		78,310	-	10,268
	301 - 700 Units per month	-	1,640	5.57%	-	39,910		45,626	-	5,716
	Above700 Units per month	-	283	0.96%	-	7,868		8,855	-	987
	For peak load requirement exceeding 5 kW	-	-		-	-		-		
	Time of Use (TOU)-Peak	-	283	0.96%	-	7,578	-	8,564	-	986
	Time of Use (TOU)-Off Peak	57,699	1,285	4.36%	-	24,924	-	29,402	-	4,478
					-					
	Total Residential	258,754	12,157	41.30%	-	267,615	-	309,826	-	42,211
G.Service	A-3	67,824	1,012	3.44%	-	24,135		27,663	-	3,528
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	770	2.62%	-	18,299	-	20,983	-	2,684
		-	-		-	-				
	For peak load requirement exceeding 5 kW	-	-		-	-		-	-	-
	Regular	6,802	27	0.09%	41	594	41	689	-	95
	Time of Use (TOU)-Peak	-	247	0.84%	-	6,611	-	7,472	-	861
	Time of Use (TOU)-Off Peak	423,198	1,089	3.70%	2,539	22,519	2,539	26,315	-	3,796
	Electrical Vehicle Charging Station				-	-	-	-	-	-
	Total Commercial	452,000	2,133	7.25%	2,580	48,023	2,580	55,458	-	7,435
INDUSTRIAL	B1	1	46	0.16%	-	1,052	-	1,212	-	160
	B1 - Time of Use (TOU)-Peak	-	92	0.31%	-	2,465	-	2,787	-	321
	B1 - Time of Use (TOU)-Off Peak	421,518	532	1.81%	-	11,001	-	12,857	-	1,856
	B2	9,212	32	0.11%	55	717	55	827	-	110
	B2 - Time of Use (TOU)-Peak	-	438	1.49%	-	11,710	-	13,235	-	1,525
	B2 - Time of Use (TOU)-Off Peak	915,233	2,459	8.35%	5,491	49,568	5,491	58,139	-	8,571
	B3 - Time of Use (TOU)-Peak	-	929	3.15%	-	24,848	-	28,085	-	3,237
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	4,828	16.40%	5,791	104,095	5,791	120,925	-	16,830
	B4 - Time of Use (TOU)-Peak	-	328	1.12%	-	8,786	-	9,930	-	1,144
	B4 -Time of Use (TOU)-Off Peak	377,646	1,791	6.09%	1,994	38,265	1,994	44,510	-	6,245
	Total Industrial	2,772,774	11,475	38.98%	13,332	252,507	13,332	292,507	-	40,000
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts up to 5 kW	22	0	0.00%	-	10	-	12	-	2
	C1(b) Supply at 400 Volts - exceeding 5kW	855	4	0.01%	5	83	5	96	-	12
	Time of Use (TOU)-Peak	-	5	0.02%	-	126	-	143	-	16
	Time of Use (TOU)-Off Peak	5,680	34	0.11%	34	679	34	796	-	117
	C2 Supply at 11 kV	12,351	85	0.29%	74	1,954	74	2,250	-	295
	Time of Use (TOU)-Peak	-	79	0.27%	-	2,118	-	2,394	-	276
	Time of Use (TOU)-Off Peak	75,357	341	1.16%	416	7,369	416	8,560	-	1,190
	C3 Supply above 11 kV	103,221	168	0.57%	545	3,851	545	4,435	-	584
	Time of Use (TOU)-Peak	-	25	0.08%	-	664	-	750	-	86
	Time of Use (TOU)-Off Peak	-	106	0.36%	-	2,267	-	2,637	-	370
	Total Single Point Supply	197,484	846	2.87%	1,074	19,122	1,074	22,071	-	2,949
AGRICULTURE TUBEWELL- TARIFF D	D1 Scarp	-	2	0.01%	-	40	-	47	-	6
	D2 Agricultural Tube-wells	20,495	82	0.28%	49	2,184	49	2,468	-	284
	D-1(b) SCARP and agricultural more than 20 KW	-	-		-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	213	0.72%	-	5,713	-	6,457	-	744
	Time of Use (TOU) -Off Peak	452,209	1,268	4.31%	1,085	25,581	1,085	30,000	-	4,419
	Total Agriculture	472,704	1,564	5.31%	1,134	33,518	1,134	38,971	-	5,453
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	14	-	15	-	2
	E-1(ii)Commercial Supply	14	60	0.20%	-	1,429	-	1,639	-	210
	E-2 Industrial Supply	1	3	0.01%	-	86	-	98	-	12
			-		-	-	-	-		
	Total Temporary	15	64	0.22%	-	1,529	-	1,752	-	223
OTHERS	Public Lighting - G	-	163	0.55%	-	4,419	-	4,987	-	568
	Residential Colonies-H	-	10	0.04%	-	283	-	319	-	36
	Railway Traction - I	-	-	0.00%	-	-	-	-	-	-
	Co-Generation Tariff	-	-		-	-		-	-	-
	J-2A 95	327	2	0.01%	-	39	-	45	-	6
	J-2 (C) T 87 Peak	-	2	0.01%	-	60	-	68	-	8
	J-2 (C) T 87 Off Peak	2,535	10	0.03%	-	210	-	246	-	35
	Total	4,224,417	29,438	100.00%	18,121	627,017	18,121	753,913	-	102,451

Lahore Electric Supply Company Limited

Annex-5 (1/2)

Existing & Proposed Tariff Statement

FY 2025-26

PARTICULARS		Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	NEPRA Det. Rates (2014-15) dated 20-03-2015		Proposed New Tariff (2015-16)		Difference	
					Fixed Charges Rs/ kW/ M	Var. Charges Rs/ kWh	Fixed Charges Rs./	Var. Charges Rs./ kWh	Fixed Charges Rs./	Var. Charges Rs./ kWh
	1	2	3	4	8	9	10	11	12	13
RESIDENTIAL	Up to 50 Units	201,056	50	0.16%	-	5.00	-	5.00	-	-
	For peak load requirement up to 5 kW	-						-		
	01-100 Units per month	-	2,965	9.63%	-	19.39	-	23.29	-	3.90
	101-200 Units per month		2,972	9.65%	-	22.58	-	26.48	-	3.90
	201-300 Units per month	-	3,083	10.01%		23.10	-	27.00	-	3.90
	301 - 700 Units per month	-	1,716	5.57%	-	24.34	-	28.24	-	3.90
	Above700 Units per month	-	296	0.96%	-	27.78	-	31.68	-	3.90
	For peak load requirement exceeding 5 kW	-	-	0.00%				-		
	Time of Use (TOU)-Peak	-	296	0.96%	-	26.78	-	30.68	-	3.90
	Time of Use (TOU)-Off Peak	57,699	1,345	4.36%	-	19.40	-	23.30	-	3.90
				0.00%			-	-	-	-
	Total Residential	**258,754**	**12,722**	**41.30%**			-	-	-	-
G.Service	A-3	67,824	1,059	3.44%		23.85	-	27.75	-	3.90
COMMERCIAL-A2								0		
	For peak load requirement up to 5 kW	22,000	806	2.62%	-	23.77	-	27.67	-	3.90
		-	-	0.00%				-		
	For peak load requirement exceeding 5 kW	-	-	0.00%				-		
	Regular	6,802	29	0.09%	500.00	21.78	500.00	25.68	-	3.90
	Time of Use (TOU)-Peak	-	258	0.84%	-	26.78	-	30.68	-	3.90
	Time of Use (TOU)-Off Peak	423,198	1,140	3.70%	500.00	20.68	500.00	24.58	-	3.90
	Electrical Vehicle Charging Station					25.22	-	-	-	(25.22)
	Total Commercial	**452,000**	**2,232**	**7.25%**				-		
INDUSTRIAL	B1	1	48	0.16%	-	22.87	-	26.77	-	3.90
	B1 - Time of Use (TOU)-Peak	-	96	0.31%	-	26.76	-	30.66	-	3.90
	B1 - Time of Use (TOU)-Off Peak	421,518	557	1.81%	-	20.66	-	24.56	-	3.90
	B2	9,212	35	0.11%	500.00	22.76	500.00	26.66	-	3.90
	B2 - Time of Use (TOU)-Peak	-	458	1.49%	-	26.76	-	30.66	-	3.90
	B2 - Time of Use (TOU)-Off Peak	915,233	2,573	8.35%	500.00	20.16	500.00	24.06	-	3.90
	B3 - Time of Use (TOU)-Peak	-	972	3.15%	-	26.76	-	30.66	-	3.90
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	5,053	16.40%	460.00	21.56	460.00	25.46	-	3.90
	B4 - Time of Use (TOU)-Peak	-	344	1.12%	-	26.76	-	30.66	-	3.90
	B4 -Time of Use (TOU)-Off Peak	377,646	1,875	6.09%	440.00	21.36	440.00	25.26	-	3.90
	Total Industrial	**2,772,774**	**12,009**	**38.98%**				-		
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	23.39	-	27.29	-	3.90
	C1(b) Supply at 400 Volts - exceeding 5kW	855	4	0.01%	500.00	23.19	500.00	27.09	-	3.90
	Time of Use (TOU)-Peak	-	5	0.02%	-	26.78	-	30.68	-	3.90
	Time of Use (TOU)-Off Peak	5,680	33	0.11%	500.00	20.18	500.00	24.08	-	3.90
	C2 Supply at 11 kV	12,351	89	0.29%	500.00	23.09	500.00	26.99	-	3.90
	Time of Use (TOU)-Peak	-	83	0.27%	-	26.78	-	30.68	-	3.90
	Time of Use (TOU)-Off Peak	75,357	357	1.16%	460.00	21.58	460.00	25.48	-	3.90
	C3 Supply above 11 kV	103,221	175	0.57%	440.00	22.98	440.00	26.88	-	3.90
	Time of Use (TOU)-Peak	-	26	0.08%	-	26.78	-	30.68	-	3.90
	Time of Use (TOU)-Off Peak	-	111	0.36%	440.00	21.38	440.00	25.28	-	3.90
	Total Single Point Supply	**197,484**	**885**	**2.87%**				-		
AGRICULTURE TUBEWELL- TARIFF D	D1 Scarp	-	2	0.01%	-	23.39	-	27.29	-	3.90
	D2 Agricultual Tube-wells	20,495	85	0.28%	200.00	26.78	200.00	30.68	-	3.90
	D-1(b) SCARP and agricultural more than 20 KW	-	-	0.00%	-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	223	0.72%	-	26.78	-	30.68	-	3.90
	Time of Use (TOU) -Off Peak	452,209	1,327	4.31%	200.00	20.18	200.00	24.08	-	3.90
	Total Agriculture	**472,704**	**1,637**	**5.31%**				-		
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	1	0.00%	-	27.78	-	31.68	-	3.90
	E-1(ii)Commercial Supply	14	63	0.20%	-	23.76	-	27.66	-	3.90
	E-2 Industrial Supply	1	3	0.01%	-	25.76	-	29.66	-	3.90
			-	0.00%				-		
	Total Temporary	**15**	**67**	**0.22%**				-		
OTHERS	Public Lighting - G	-	171	0.55%	-	27.11	-	31.01	-	3.90
	Residential Colonies-H	-	11	0.04%	-	27.40	-	31.30	-	3.90
	Railway Traction - I	-	-	0.00%	-	27.42	-	31.32	-	3.90
	Co-Generation Tariff	-	-	0.0%	-	-	-	-	-	-
	J-2A 85		2	0.01%		23.77	-	27.67	-	3.90
	J-2 (C) T 87 Peak		2	0.01%		26.78	-	30.68	-	3.90
	J-2 (C) T 87 Off Peak		11	0.03%		20.67	-	24.57	-	3.90
	Total	**4,153,732**	**30,898**	**100.09%**						

Lahore Electric Supply Company Limited

Existing & Proposed Tariff Statement

FY 2025-26

PARTICULARS		Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	NEPRA Det. Rates (2014-15) dated 20-03-2015		Proposed New Tariff		Difference	
					Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges	Var. Charges (Mln Rs.)	Fixed Charges	Var. Charges (Mln Rs.)
	1	2	3	4	8	9	10	11	12	13
RESIDENTIAL	Up to 50 Units	201,056	50	0.16%	-	249		249	-	-
	For peak load requirement up to 5 kW									
	01-100 Units per month	-	2,965	9.63%	-	57,497		69,057	-	11,559
	101-200 Units per month		2,972	9.65%		67,099		78,683	-	11,584
	201-300 Units per month	-	3,083	10.01%	-	71,208		83,225	-	12,017
	301 - 700 Units per month	-	1,716	5.57%	-	41,768		48,457	-	6,689
	Above700 Units per month	-	296	0.96%	-	8,234		9,390	-	1,155
	For peak load requirement exceeding 5 kW	-			-	-		-		
	Time of Use (TOU)-Peak	-	296	0.96%	-	7,931		9,085	-	1,154
	Time of Use (TOU)-Off Peak	57,699	1,345	4.36%	-	26,083		31,325	-	5,241
					-					
	Total Residential	258,754	12,722	41.30%	-	280,070	-	329,470	-	49,401
G.S ervi ce	A-3	67,824	1,059	3.44%	-	25,259	-	29,387	-	4,128
COMMERCIAL A2										
	For peak load requirement up to 5 kW	22,000	806	2.62%	-	19,151	-	22,292	-	3,141
		-	-		-					
	For peak load requirement exceeding 5 kW	-	-		-					
	Regular	6,802	29	0.09%	41	622	41	733	-	111
	Time of Use (TOU)-Peak	-	258	0.84%	-	6,919	-	7,926	-	1,007
	Time of Use (TOU)-Off Peak	423,198	1,140	3.70%	2,539	23,567	2,539	28,009	-	4,443
					-	-	-	-	-	-
	Total Commercial	452,000	2,232	7.25%	2,580	50,258	2,580	58,959	-	8,701
INDUSTRIAL	B1	1	48	0.16%	-	1,101	-	1,289	-	188
	B1 - Time of Use (TOU)-Peak	-	96	0.31%	-	2,580	-	2,956	-	376
	B1 - Time of Use (TOU)-Off Peak	421,518	557	1.81%	-	11,513	-	13,685	-	2,172
	B2	9,212	33	0.11%	55	751	55	879	-	129
	B2 - Time of Use (TOU)-Peak	-	458	1.49%	-	12,255	-	14,040	-	1,785
	B2 - Time of Use (TOU)-Off Peak	915,233	2,573	8.35%	5,491	51,875	5,491	61,906	-	10,031
	B3 - Time of Use (TOU)-Peak	-	972	3.15%	-	26,004	-	29,793	-	3,788
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	5,053	16.40%	5,791	108,939	5,791	128,636	-	19,697
	B4 - Time of Use (TOU)-Peak	-	344	1.12%	-	9,194	-	10,534	-	1,339
	B4 -Time of Use (TOU)-Off Peak	377,646	1,875	6.09%	1,994	40,046	1,994	47,354	-	7,308
	Total Industrial	2,772,774	12,009	38.98%	13,332	264,258	13,332	311,072	-	46,813
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	11	-	12	-	2
	C1(b) Supply at 400 Volts - exceeding 5kW	855	4	0.01%	5	87	5	102	-	15
	Time of Use (TOU)-Peak	-	5	0.02%	-	132	-	152	-	19
	Time of Use (TOU)-Off Peak	5,680	35	0.11%	34	710	34	847	-	137
	C2 Supply at 11 kV	12,351	89	0.29%	74	2,045	74	2,391	-	345
	Time of Use (TOU)-Peak	-	83	0.27%	-	2,217	-	2,540	-	323
	Time of Use (TOU)-Off Peak	75,357	357	1.16%	416	7,712	416	9,106	-	1,393
	C3 Supply above 11 kV	103,221	175	0.57%	545	4,030	545	4,714	-	684
	Time of Use (TOU)-Peak	-	26	0.08%	-	695	-	796	-	101
	Time of Use (TOU)-Off Peak	-	111	0.36%	-	2,373	-	2,805	-	433
	Total Single Point Supply	197,484	885	2.87%	1,074	20,012	1,074	23,463	-	3,451
AGRICULTURE TUBEWELL- TARIFF D	D1 Scarp	-	2	0.01%	-	42	-	49	-	7
	D2 Agricultural Tube-wells	20,495	85	0.28%	49	2,285	49	2,618	-	333
	D-1(b) SCARP and agricultural more than 20 KW	-	-		-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	223	0.72%	-	5,979	-	6,850	-	870
	Time of Use (TOU) -Off Peak	452,209	1,327	4.31%	1,085	26,771	1,085	31,943	-	5,172
	Total Agriculture	472,704	1,637	5.31%	1,134	35,078	1,134	41,460	-	6,382
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	1	0.00%	-	14	-	16	-	2
	E-1(ii)Commercial Supply	14	63	0.20%	-	1,496	-	1,741	-	245
	E-2 Industrial Supply	1	3	0.01%	-	90	-	104	-	14
			-		-	-	-	-		
	Total Temporary	15	67	0.22%	-	1,600	-	1,861	-	261
OTHERS	Public Lighting - G	-	171	0.55%	-	4,623	-	5,289	-	665
	Residential Colonies-H	-	11	0.04%	-	296	-	339	-	42
	Railway Traction - I	-	-	0.00%	-	-	-	-	-	-
	Co-Generation Tariff	-	-		-	-		-	-	-
	J-2A 85	-	2	0.01%	-	41		48	-	7
	J-2 (C) T 87 Peak	-	2	0.01%	-	63		72	-	9
	J-2 (C) T 87 Off Peak	-	11	0.03%	-	220		262	-	41
	Total	4,221,556	30,808	100%	18,121	681,780	18,121	801,683	-	119,903

Lahore Electric Supply Company Limited

Annex-5 (1/2)

Existing & Proposed Tariff Statement

FY 2026-27

PARTICULARS		Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	NEPRA Det. Rates (2014-15) dated 26-03-2015		Proposed New Tariff (2015-16)		Difference	
					Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./	Var. Charges Rs./ kWh	Fixed Charges Rs./	Var. Charges Rs./ kWh
	1	2	3		8	9	10	11	12	13
RESIDENTIAL	Up to 50 Units	201,056	52	0.16%	-	5.00	-	5.00	-	-
	For peak load requirement up to 5 kW	-						-		
	01-100 Units per month	-	3,095	9.63%	-	19.39	-	23.56	-	4.17
	101-200 Units per month		3,101	9.65%		22.58	-	26.75	-	4.17
	201-300 Units per month	-	3,217	10.01%	-	23.10	-	27.27	-	4.17
	301 - 700 Units per month	-	1,791	5.57%	-	24.34	-	28.51	-	4.17
	Above700 Units per month	-	309	0.96%	-	27.78	-	31.95	-	4.17
	For peak load requirement exceeding 5 kW	-		0.00%				-		
	Time of Use (TOU)-Peak	-	309	0.96%	-	26.78	-	30.95	-	4.17
	Time of Use (TOU)-Off Peak	57,699	1,403	4.36%	-	19.40	-	23.57	-	4.17
								-		
	Total Residential	**258,754**	**13,277**	**41.30%**				-		
G.S	A-3	67,824	1,105	3.44%		23.85		28.02	-	4.17
COMMERCIAL-A2								0		
	For peak load requirement up to 5 kW	22,000	841	2.62%	-	23.77	-	27.94	-	4.17
		-	-	0.00%				-		
	For peak load requirement exceeding 5 kW	-	-	0.00%				-		
	Regular	6,802	30	0.09%	500.00	21.78	500.00	25.95	-	4.17
	Time of Use (TOU)-Peak	-	270	0.84%	-	26.78	-	30.95	-	4.17
	Time of Use (TOU)-Off Peak	423,198	1,189	3.70%	500.00	20.68	500.00	24.85	-	4.17
	Electrical Vehicle Charging Station					25.22	-	-	-	-
	Total Commercial	**452,000**	**2,330**	**7.25%**				-		
INDUSTRIAL	B1	1	50	0.16%	-	22.87	-	27.04	-	4.17
	B1 - Time of Use (TOU)-Peak	-	101	0.31%	-	26.76	-	30.93	-	4.17
	B1 - Time of Use (TOU)-Off Peak	421,518	582	1.81%	-	20.66	-	24.83	-	4.17
	B2	9,212	34	0.11%	500.00	22.76	500.00	26.93	-	4.17
	B2 - Time of Use (TOU)-Peak	-	478	1.49%	-	26.76	-	30.93	-	4.17
	B2 - Time of Use (TOU)-Off Peak	915,233	2,685	8.35%	500.00	20.16	500.00	24.33	-	4.17
	B3 - Time of Use (TOU)-Peak	-	1,014	3.15%	-	26.76	-	30.93	-	4.17
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	5,273	16.40%	460.00	21.56	460.00	25.73	-	4.17
	B4 - Time of Use (TOU)-Peak	-	359	1.12%	-	26.76	-	30.93	-	4.17
	B4 - Time of Use (TOU)-Off Peak	332,646	1,957	6.09%	440.00	21.36	440.00	25.53	-	4.17
	Total Industrial	**2,772,774**	**12,533**	**38.98%**				-		
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts-up to 5 kW	22	0	0.00%	-	23.39	-	27.56	-	4.17
	C1(b) Supply at 400 Volts - exceeding 5kW	855	4	0.01%	500.00	23.19	500.00	27.36	-	4.17
	Time of Use (TOU)-Peak	-	5	0.02%	-	26.78	-	30.95	-	4.17
	Time of Use (TOU)-Off Peak	5,680	37	0.11%	500.00	20.18	500.00	24.35	-	4.17
	C2 Supply at 11 kV	12,351	92	0.29%	500.00	23.09	500.00	27.26	-	4.17
	Time of Use (TOU)-Peak	-	86	0.27%	-	26.78	-	30.95	-	4.17
	Time of Use (TOU)-Off Peak	75,357	373	1.16%	460.00	21.58	460.00	25.75	-	4.17
	C3 Supply above 11 kV	103,221	183	0.57%	440.00	22.98	440.00	27.15	-	4.17
	Time of Use (TOU)-Peak	-	27	0.08%	-	26.78	-	30.95	-	4.17
	Time of Use (TOU)-Off Peak	-	116	0.36%	440.00	21.38	440.00	25.55	-	4.17
	Total Single Point Supply	**197,484**	**924**	**2.87%**				-		
AGRICULTURE TUBEWELL- TARIFF D	D1 Scarp	-	2	0.01%	-	23.39	-	27.56	-	4.17
	D2 Agricultual Tube-wells	20,495	89	0.28%	200.00	26.78	200.00	30.95	-	4.17
	D-1(b) SCARP and agricultural more than 20 KW	-	-	0.00%	-		-	-	-	-
	Time of Use (TOU) - Peak	-	233	0.72%	-	26.78	-	30.95	-	4.17
	Time of Use (TOU) -Off Peak	452,209	1,385	4.31%	200.00	20.18	200.00	24.35	-	4.17
	Total Agriculture	**472,704**	**1,708**	**5.31%**				-		
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	1	0.00%	-	27.78	-	31.95	-	4.17
	E-1(ii)Commercial Supply	14	66	0.20%	-	23.76	-	27.93	-	4.17
	E-2 Industrial Supply	1	4	0.01%	-	25.76	-	29.93	-	4.17
			-	0.00%				-		
	Total Temporary	**15**	**70**	**0.22%**				-		
OTHERS	Public Lighting - G	-	178	0.55%	-	27.11	-	31.28	-	4.17
	Residential Colonies-H	-	11	0.04%	-	27.40	-	31.57	-	4.17
	Railway Traction - I	-	-	0.00%	-	27.42	-	31.59	-	4.17
	Co-Generation Tariff	-	-	0.0%	-		-	-	-	-
	J-2A 85	-	2	0.0%		23.77	-	27.94	-	4.17
	J-2 (C) T 87 Peak	-	2	0.0%		26.78	-	30.95	-	4.17
	J-2 (C) T 87 Off Peak	-	11	0.0%		20.67	-	24.84	-	4.17
	Total	**4,221,556**	**32,152**	**100.00%**						

Annex-5 (2/2)

Lahore Electric Supply Company Limited

Existing & Proposed Tariff Statement

FY 2026-27

PARTICULARS		Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	NEPRA Det. Rates (2014-15) dated 28-03-2015		Proposed New Tariff		Difference	
					Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges	Var. Charges (Mln Rs.)	Fixed Charges	Var. Charges (Mln Rs.)
	1	2	3	4	8	9	10	11	12	13
RESIDENTIAL	Up to 50 Units	201,056	52	0.16%	-	260		260	-	-
	For peak load requirement up to 5 kW	-	-							
	01-100 Units per month	-	3,095	9.63%	-	60,005		72,909	-	12,904
	101-200 Units per month		3,101	9.65%		70,027		82,958	-	12,931
	201-300 Units per month	-	3,217	10.01%	-	74,315		87,729	-	13,414
	301 - 700 Units per month	-	1,791	5.57%	-	43,590		51,057	-	7,467
	Above700 Units per month	-	309	0.96%	-	8,594		9,883	-	1,290
	For peak load requirement exceeding 5 kW	-	-		-	-		-		
	Time of Use (TOU)-Peak	-	309	0.96%	-	8,277		9,565	-	1,289
	Time of Use (TOU)-Off Peak	57,699	1,403	4.36%	-	27,221		33,072	-	5,851
					-					
	Total Residential	258,754	13,277	41.30%	-	292,288	-	347,433	-	55,146
G.S	A-3	67,824	1,105	3.44%	-	26,361		30,969	-	4,609
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	841	2.62%	-	19,986		23,492	-	3,506
		-	-		-					
	For peak load requirement exceeding 5 kW	-	-		-					
	Regular	6,892	30	0.09%	41	649	41	773	-	124
	Time of Use (TOU)-Peak	-	270	0.84%	-	7,221	-	8,345	-	1,124
	Time of Use (TOU)-Off Peak	423,108	1,189	3.70%	2,539	24,595	2,539	29,534	-	4,939
	Electrical Vehicle Charging Station					-		-	-	-
	Total Commercial	452,000	2,330	7.25%	2,580	52,451	2,580	62,164	-	9,713
INDUSTRIAL	B1	1	50	0.16%	-	1,149	-	1,358	-	209
	B1 - Time of Use (TOU)-Peak	-	101	0.31%	-	2,693	-	3,112	-	420
	B1 - Time of Use (TOU)-Off Peak	421,518	582	1.81%	-	12,015	-	14,440	-	2,425
	B2	9,212	34	0.11%	55	783	55	927	-	144
	B2 - Time of Use (TOU)-Peak	-	478	1.49%	-	12,789	-	14,782	-	1,993
	B2 - Time of Use (TOU)-Off Peak	915,233	2,685	8.35%	5,491	54,138	5,491	65,335	-	11,197
	B3 - Time of Use (TOU)-Peak	-	1,014	3.15%	-	27,139	-	31,368	-	4,229
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	5,273	16.40%	5,791	113,692	5,791	135,679	-	21,988
	B4 - Time of Use (TOU)-Peak	-	359	1.12%	-	9,596	-	11,091	-	1,495
	B4 -Time of Use (TOU)-Off Peak	377,646	1,957	6.09%	1,994	41,793	1,994	49,951	-	8,158
	Total Industrial	2,772,774	12,533	38.98%	13,332	275,786	13,332	328,044	-	52,258
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	11	-	13	-	2
	C1(b) Supply at 400 Volts - exceeding 5kW	855	4	0.01%	5	91	5	107	-	16
	Time of Use (TOU)-Peak	-	5	0.02%	-	138	-	160	-	21
	Time of Use (TOU)-Off Peak	5,680	37	0.11%	34	741	34	894	-	153
	C2 Supply at 11 kV	12,351	92	0.29%	74	2,135	74	2,520	-	385
	Time of Use (TOU)-Peak	-	86	0.27%	-	2,314	-	2,674	-	360
	Time of Use (TOU)-Off Peak	73,357	373	1.16%	416	8,049	416	9,604	-	1,555
	C3 Supply above 11 kV	103,221	183	0.57%	545	4,206	545	4,969	-	763
	Time of Use (TOU)-Peak	-	27	0.08%	-	725	-	838	-	113
	Time of Use (TOU)-Off Peak	-	116	0.36%	-	2,476	-	2,959	-	483
	Total Single Point Supply	197,484	924	2.87%	1,074	20,885	1,074	24,738	-	3,853
AGRICULTURE TUBEWELL- TARIFF D	D1 Scarp	-	2	0.01%	-	44	-	52	-	8
	D2 Agricultural Tube-wells	20,495	89	0.28%	49	2,385	49	2,756	-	371
	D-1(b) SCARP and agricultural more than 20 KW	-	-		-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	233	0.72%	-	6,240	-	7,212	-	972
	Time of Use (TOU) -Off Peak	452,209	1,385	4.31%	1,085	27,939	1,085	33,712	-	5,773
	Total Agriculture	472,704	1,708	5.31%	1,134	36,608	1,134	43,732	-	7,124
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	1	0.00%	-	15	-	17	-	2
	E-1(ii)Commercial Supply	14	66	0.20%	-	1,561	-	1,835	-	274
	E-2 Industrial Supply	1	4	0.01%	-	94	-	109	-	15
			-		-	-	-	-	-	-
	Total Temporary	15	70	0.22%	-	1,670	-	1,961	-	291
OTHERS	Public Lighting - G	-	178	0.55%	-	4,826	-	5,569	-	742
	Residential Colonies-H	-	11	0.04%	-	309	-	356	-	47
	Railway Traction - I	-	-	0.00%	-	-	-	-	-	-
	Co-Generation Tariff	-	-	0.00%	-	-	-	-	-	-
	J-2A 85	-	2	0.01%		43	-	51	-	8
	J-2 (C) T 87 Peak	-	3	0.01%		66	-	76	-	10
	J-2 (C) T 87 Off Peak	-	11	0.03%		230	-	276	-	46
	Total	4,221,556	32,152	100.00%	18,121	711,523	18,121	845,369	-	133,847

Lahore Electric Supply Company Limited

Existing & Proposed Tariff Statement

Annex-5 (1/2)

FY 2027-28

	PARTICULARS	Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	NEPRA Det. Rates (2014-15) dated 20-03-2015		Proposed New Tariff (2015-16)		Difference	
					Fixed Charges Rs./kW/M	Var. Charges Rs./kWh	Fixed Charges Rs/	Var. Charges Rs./kWh	Fixed Charges Rs/	Var. Charges Rs./kWh
	1	2	3	4	8	9	10	11	12	13
RESIDENTIAL	Up to 50 Units	201,056	55	0.16%	-	5.00	-	5.00	-	-
	For peak load requirement up to 5 kW	-						-		
	01-100 Units per month	-	3,251	9.63%	-	19.59	-	23.79	-	4.40
	101-200 Units per month		3,258	9.63%	-	22.58	-	26.98	-	4.40
	201-300 Units per month	-	3,380	10.01%		23.10	-	27.50	-	4.40
	301 - 700 Units per month	-	1,881	5.57%	-	24.34	-	28.74	-	4.40
	Above700 Units per month	-	325	0.96%	-	27.78	-	32.18	-	4.40
	For peak load requirement exceeding 5 kW	-	-	0.00%				-		
	Time of Use (TOU)-Peak	-	325	0.96%	-	26.78	-	31.18	-	4.40
	Time of Use (TOU)-Off Peak	57,699	1,474	4.36%	-	19.40	-	23.80	-	4.40
								-		
	Total Residential	**258,754**	**13,948**	**41.30%**				-		
G.S	A-3	67,824	1,161	3.44%	0	23.85		28.25	-	4.40
COMMERCIAL-A2								0		
	For peak load requirement up to 5 kW	22,000	883	2.62%	-	23.77	-	28.17	-	4.40
		-	-	0.00%				-		
	For peak load requirement exceeding 5 kW	-	-	0.00%				-		
	Regular	6,802	31	0.09%	500.00	21.78	500.00	26.18	-	4.40
	Time of Use (TOU)-Peak	-	283	0.84%	-	26.78	-	31.18	-	4.40
	Time of Use (TOU)-Off Peak	445,198	1,249	3.70%	500.00	20.68	500.00	25.08	-	4.40
	Electrical Vehicle Charging Station					25.22	-	-	-	-
	Total Commercial	**452,000**	**2,447**	**7.25%**				-		
INDUSTRIAL	B1	1	53	0.16%	-	22.87	-	27.27	-	4.40
	B1 - Time of Use (TOU)-Peak	-	106	0.31%	-	26.76	-	31.16	-	4.40
	B1 - Time of Use (TOU)-Off Peak	421,518	611	1.81%	-	20.66	-	25.06	-	4.40
	B2	9,212	36	0.11%	500.00	22.76	500.00	27.16	-	4.40
	B2 - Time of Use (TOU)-Peak	-	502	1.49%	-	26.76	-	31.16	-	4.40
	B2 - Time of Use (TOU)-Off Peak	915,233	2,821	8.35%	500.00	20.16	500.00	24.56	-	4.40
	B3 - Time of Use (TOU)-Peak	-	1,065	3.15%	-	26.76	-	31.16	-	4.40
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	5,540	16.40%	460.00	21.56	460.00	25.96	-	4.40
	B4 - Time of Use (TOU)-Peak	-	377	1.12%	-	26.76	-	31.16	-	4.40
	B4 -Time of Use (TOU)-Off Peak	377,646	2,055	6.09%	440.00	21.36	440.00	25.76	-	4.40
	Total Industrial	**2,772,774**	**13,166**	**38.98%**				-		
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	1	0.00%	-	23.39	-	27.79	-	4.40
	C1(b) Supply at 400 Volts - exceeding 5kW	855	4	0.01%	500.00	23.19	500.00	27.59	-	4.40
	Time of Use (TOU)-Peak	-	5	0.02%	-	26.78	-	31.18	-	4.40
	Time of Use (TOU)-Off Peak	5,680	39	0.11%	500.00	20.18	500.00	24.58	-	4.40
	C2 Supply at 11 kV	12,351	97	0.29%	500.00	23.09	500.00	27.49	-	4.40
	Time of Use (TOU)-Peak	-	91	0.27%	-	26.78	-	31.18	-	4.40
	Time of Use (TOU)-Off Peak	75,357	392	1.16%	460.00	21.58	460.00	25.98	-	4.40
	C3 Supply above 11 kV	103,224	192	0.57%	440.00	22.98	440.00	27.38	-	4.40
	Time of Use (TOU)-Peak	-	28	0.08%	-	26.78	-	31.18	-	4.40
	Time of Use (TOU)-Off Peak	-	122	0.36%	440.00	21.38	440.00	25.78	-	4.40
	Total Single Point Supply	**197,484**	**971**	**2.87%**				-		
AGRICULTURE TUBEWELL- TARIFF D	D1 Scarp	-	2	0.01%	-	23.39	-	27.79	-	4.40
	D2 Agricultural Tube-wells	20,495	94	0.28%	200.00	26.78	200.00	31.18	-	4.40
	D-1(b) SCARP and agricultural more than 20 KW	-	-	0.00%	-		-	-	-	-
	Time of Use (TOU) - Peak	-	245	0.72%	-	26.78	-	31.18	-	4.40
	Time of Use (TOU) -Off Peak	452,209	1,454	4.31%	200.00	20.18	200.00	24.58	-	4.40
	Total Agriculture	**472,704**	**1,795**	**5.31%**				-		
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	1	0.00%	-	27.78	-	32.18	-	4.40
	E-1(ii)Commercial Supply	14	69	0.20%	-	23.76	-	28.16	-	4.40
	E-2 Industrial Supply	1	4	0.01%	-	25.76	-	30.16	-	4.40
		-	-	0.00%				-		
	Total Temporary	**15**	**73**	**0.22%**				-		
OTHERS	Public Lighting - G	-	187	0.55%	-	27.11	-	31.51	-	4.40
	Residential Colonies-H	-	12	0.04%	-	27.40	-	31.80	-	4.40
	Railway Traction - I	-	-	0.00%	-	27.42	-	31.82	-	4.40
	Co-Generation Tariff	-	-	0.0%	-	-	-	4.40	-	4.40
	J-2A 85	-	2	0.0%	-	23.77	-	28.17	-	4.40
	J-2 (C) T 87 Peak	-	3	0.0%	-	26.78	-	31.18	-	4.40
	J-2 (C) T 87 Off Peak	-	13	0.0%	-	20.67	-	25.07	-	4.40
	Total	**4,221,556**	**33,777**	**100.00%**						

Lahore Electric Supply Company Limited

Annex-5 (2/2)

Existing & Proposed Tariff Statement

FY 2027-28

	PARTICULARS	Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	NEPRA Det. Rates (2014-15) dated 20-03-2015 Fixed Charges (Mln Rs.)	NEPRA Det. Rates (2014-15) dated 20-03-2015 Var. Charges (Mln Rs.)	Proposed New Tariff Fixed Charges	Proposed New Tariff Var. Charges (Mln Rs.)	Difference Fixed Charges	Difference Var. Charges (Mln Rs.)
	1	2	3	4	8	9	10	11	12	13
RESIDENTIAL	Up to 50 Units	201,056	53	0.16%		273		273	-	-
	For peak load requirement up to 5 kW		-							
	01-100 Units per month	-	3,231	9.63%	-	63,038		77,338	-	14,299
	101-200 Units per month		3,258	9.65%	-	73,566		87,896	-	14,330
	201-300 Units per month	-	3,380	10.01%	-	78,071		92,936	-	14,865
	301 - 700 Units per month	-	1,881	5.57%	-	45,793		54,068	-	8,275
	Above700 Units per month	-	325	0.96%	-	9,028		10,457	-	1,429
	For peak load requirement exceeding 5 kW	-	-		-	-		-		
	Time of Use (TOU)-Peak	-	325	0.96%	-	8,695	-	10,123	-	1,428
	Time of Use (TOU)-Off Peak	57,699	1,474	4.36%	-	28,597	-	35,081	-	6,483
	Total Residential	**258,754**	**13,948**	**41.30%**	-	**307,060**	-	**368,170**	-	**61,110**
G.S	A-3	67,824	1,161	3.44%		27,693	-	32,800	-	5,107
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	883	2.62%	-	20,997	-	24,882	-	3,885
		-	-		-					
	For peak load requirement exceeding 5 kW	-	-		-					
	Regular	6,802	31	0.09%	41	682	41	819	-	138
	Time of Use (TOU)-Peak	-	283	0.84%	-	7,585	-	8,831	-	1,246
	Time of Use (TOU)-Off Peak	423,198	1,249	3.70%	2,539	25,838	2,539	31,333	-	5,495
	Total Commercial	**452,000**	**2,447**	**7.25%**	**2,580**	**55,181**	**2,580**	**65,865**	-	**10,764**
INDUSTRIAL	B1	1	53	0.16%	-	1,207	-	1,439	-	232
	B1 - Time of Use (TOU)-Peak	-	106	0.31%	-	2,829	-	3,294	-	465
	B1 - Time of Use (TOU)-Off Peak	421,518	611	1.81%	-	12,623	-	15,310	-	2,687
	B2	9,212	36	0.11%	55	823	55	982	-	159
	B2 - Time of Use (TOU)-Peak	-	502	1.49%	-	13,436	-	15,644	-	2,208
	B2 - Time of Use (TOU)-Off Peak	915,233	2,821	8.35%	5,491	56,874	5,491	69,283	-	12,408
	B3 - Time of Use (TOU)-Peak	-	1,065	3.15%	-	28,511	-	33,197	-	4,686
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	5,540	16.40%	5,791	119,438	5,791	143,803	-	24,366
	B4 - Time of Use (TOU)-Peak	-	377	1.12%	-	10,081	-	11,737	-	1,657
	B4 -Time of Use (TOU)-Off Peak	377,646	2,055	6.09%	1,994	43,905	1,994	52,946	-	9,041
	Total Industrial	**2,772,774**	**13,166**	**38.98%**	**13,332**	**289,725**	**13,332**	**347,635**	-	**57,910**
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts up to 5 kW	22	1	0.00%	-	12	-	14	-	2
	C1(b) Supply at 400 Volts - exceeding 5kW	855	4	0.01%	5	95	5	113	-	18
	Time of Use (TOU)-Peak	-	5	0.02%	-	145	-	169	-	24
	Time of Use (TOU)-Off Peak	5,680	39	0.11%	34	779	34	948	-	170
	C2 Supply at 11 kV	12,351	97	0.29%	74	2,243	74	2,670	-	427
	Time of Use (TOU)-Peak	-	91	0.27%	-	2,431	-	2,830	-	399
	Time of Use (TOU)-Off Peak	75,357	392	1.16%	416	8,456	416	10,179	-	1,723
	C3 Supply above 11 kV	103,221	192	0.57%	545	4,418	545	5,264	-	846
	Time of Use (TOU)-Peak	-	28	0.08%	-	762	-	887	-	125
	Time of Use (TOU)-Off Peak	-	122	0.36%	-	2,601	-	3,136	-	535
	Total Single Point Supply	**197,484**	**971**	**2.87%**	**1,074**	**21,941**	**1,074**	**26,210**	-	**4,269**
AGRICULTURE TUBEWELL- TARIFF D	D1 Scarp	-	2	0.01%	-	46	-	55	-	9
	D2 Agricultual Tube-wells	20,495	94	0.28%	49	2,505	49	2,917	-	411
	D-1(b) SCARP and agricultural more than 20 KW	-	-		-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	245	0.72%	-	6,556	-	7,633	-	1,077
	Time of Use (TOU) -Off Peak	452,209	1,454	4.31%	1,085	29,351	1,085	35,749	-	6,397
	Total Agriculture	**472,704**	**1,795**	**5.31%**	**1,134**	**38,459**	**1,134**	**46,353**	-	**7,894**
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	1	0.00%	-	16	-	18	-	2
	E-1(ii)Commercial Supply	14	69	0.20%	-	1,640	-	1,943	-	304
	E-2 Industrial Supply	1	4	0.01%	-	99	-	116	-	17
			-		-	-	-	-		
	Total Temporary	**15**	**73**	**0.22%**	-	**1,754**	-	**2,077**	-	**323**
OTHERS	Public Lighting - G	-	187	0.55%	-	5,070	-	5,893	-	823
	Residential Colonies-H	-	12	0.04%	-	325	-	377	-	52
	Railway Traction - I	-	-	0.00%	-	-	-	-	-	-
	Co-Generation Tariff	-	-	0.00%	-	-	-	-	-	-
	J-2A 85	-	2	0.01%	-	45	-	54	-	8
	J-2 (C) T 87 Peak	-	3	0.01%	-	69	-	81	-	11
	J-2 (C) T 87 Off Peak	-	12	0.03%	-	241	-	293	-	51
	Total	4,221,556	33,777	100.00%	18,121	747,484	18,121	895,807	-	148,323

Lahore Electric Supply Company Limited
Existing & Proposed Tariff Statement
Jul-23

Annex-5 (2/2)

PARTICULARS		Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	NEPRA Det. Rates (2022-23) dated 01-06-2022		Proposed New Tariff		Difference	
					Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)
1		2	3	4	8	9	10	11	12	13
RESIDENTIAL	Up to 50 Units	201,056	4	0.16%		22		22	-	-
	For peak load requirement up to 5 kW	-								
	01-100 Units per month	-	259	9.63%		5,015		6,071	-	1,056
	101-200 Units per month		259	9.65%		5,853		6,911	-	1,058
	201-300 Units per month	-	269	10.01%		6,211		7,309	-	1,097
	301 - 700 Units per month	-	150	5.57%		3,643		4,254	-	611
	Above700 Units per month	-	26	0.96%		718		824	-	106
	For peak load requirement exceeding 5 kW	-	-			-		-		
	Time of Use (TOU)-Peak	-	26	0.96%	-	692	-	797	-	105
	Time of Use (TOU)-Off Peak	57,699	117	4.36%	-	2,275	-	2,754	-	479
	Total Residential	**258,754**	**1,110**	**41.30%**	**-**	**24,430**	**-**	**28,942**	**-**	**4,512**
G.S	A-3	67,824	92	3.44%		2,203	-	2,580	-	377
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	70	2.62%	-	1,671	-	1,957	-	287
		-	-							
	For peak load requirement exceeding 5 kW	-	-							
	Regular	6,802	2	0.09%	3	54	3	64	-	10
	Time of Use (TOU)-Peak	-	23	0.84%	-	604	-	695	-	92
	Time of Use (TOU)-Off Peak	423,198	99	3.70%	212	2,056	212	2,461	-	406
	Total Commercial	**452,000**	**195**	**7.25%**	**215**	**4,384**	**215**	**5,179**	**-**	**795**
INDUSTRIAL	B1	1	4	0.16%	-	96	-	113	-	17
	B1 - Time of Use (TOU)-Peak	-	8	0.31%	-	225	-	259	-	34
	B1 - Time of Use (TOU)-Off Peak	421,518	49	1.81%	-	1,004	-	1,203	-	198
	B2	9,212	3	0.11%	5	65	5	77	-	12
	B2 - Time of Use (TOU)-Peak	-	40	1.49%	-	1,069	-	1,232	-	163
	B2 - Time of Use (TOU)-Off Peak	915,233	224	8.35%	458	4,525	458	5,441	-	916
	B3 - Time of Use (TOU)-Peak	-	85	3.15%	-	2,268	-	2,614	-	346
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	441	16.40%	483	9,503	483	11,302	-	1,799
	B4 - Time of Use (TOU)-Peak	-	30	1.12%	-	802	-	924	-	122
	B4 -Time of Use (TOU)-Off Peak	377,546	164	6.09%	166	3,493	166	4,161	-	667
	Total Industrial	**2,772,774**	**1,048**	**38.98%**	**1,111**	**23,051**	**1,111**	**27,327**	**-**	**4,275**
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	1	-	1	-	0
	C1(b) Supply at 400 Volts - exceeding 5kW	855	0	0.01%	0	8	0	9	-	1
	Time of Use (TOU)-Peak	-	0	0.02%	-	12	-	13	-	2
	Time of Use (TOU)-Off Peak	5,680	3	0.11%	3	62	3	74	-	13
	C2 Supply at 11 kV	12,351	8	0.29%	6	178	6	210	-	32
	Time of Use (TOU)-Peak	-	7	0.27%	-	193	-	223	-	29
	Time of Use (TOU)-Off Peak	75,357	31	1.16%	35	673	35	800	-	127
	C3 Supply above 11 kV	103,221	15	0.57%	45	352	45	414	-	62
	Time of Use (TOU)-Peak	-	2	0.08%	-	61	-	70	-	9
	Time of Use (TOU)-Off Peak	-	10	0.36%	-	207	-	246	-	40
	Total Single Point Supply	**197,484**	**77**	**2.87%**	**90**	**1,746**	**90**	**2,061**	**-**	**315**
AGRICULTURE TUBEWELL- TARIFF D	D1 Scarp	-	0	0.01%	-	4	-	4	-	1
	D2 Agricultural Tube-wells	20,495	7	0.28%	4	199	4	230	-	30
	D-1(b) SCARP and agricultural more than 20 KW	-	-		-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	19	0.72%	-	522	-	601	-	79
	Time of Use (TOU) -Off Peak	452,209	116	4.31%	90	2,335	90	2,808	-	472
	Total Agriculture	**472,704**	**143**	**5.31%**	**95**	**3,060**	**95**	**3,643**	**-**	**583**
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	1	-	1	-	0
	E-1(ii)Commercial Supply	14	5	0.20%	-	130	-	153	-	22
	E-2 Industrial Supply	1	0	0.01%	-	8	-	9	-	1
			-		-	-	-	-		
	Total Temporary	**15**	**6**	**0.22%**	**-**	**140**	**-**	**163**	**-**	**24**
OTHERS	Public Lighting - G	-	15	0.55%	-	403	-	464	-	61
	Residential Colonies-H	-	1	0.04%	-	26	-	30	-	4
	Railway Traction - I	-	-	0.00%	-	-	-	-	-	-
	Co-Generation Tariff	-	-			-		-	-	-
	J-2A 85	327	0	0.01%	-	4	-	4	-	1
	J-2 (C) T 87 Peak	-	0	0.01%	-	6	-	6	-	1
	J-2 (C) T 87 Off Peak	2,535	1	0.03%	-	19	-	23	-	4
	Total	**4,224,417**	**2,687**	**100.00%**	**1,510**	**59,471**	**1,510**	**70,422**	**-**	**10,951**

Lahore Electric Supply Company Limited
Existing & Proposed Tariff Statement
Aug-23

Annex-5 (1/2)
Form - 26

PARTICULARS		Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	NEPRA Det. Rates (2022-23) dated 02-06-2022		Proposed New Tarif (2023-24)		Increase	
					Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh
	1	2	3	4	8	9	10	11	12	13
RESIDENTIAL	Up to 50 Units	201,056	4	0.16%	-	5.00	-	5.00	-	-
	For peak load requirement up to 5 kW	-						-		
	01-100 Units per month	-	267	9.63%	-	19.39	-	23.47	-	4.08
	101-200 Units per month		267	9.65%		22.58		26.66	-	4.08
	201-300 Units per month	-	277	10.01%	-	23.10	-	27.18	-	4.08
	301 - 700 Units per month	-	154	5.57%	-	24.34	-	28.42	-	4.08
	Above700 Units per month	-	27	0.96%	-	27.78	-	31.86	-	4.08
	For peak load requirement exceeding 5 kW	-						-		
	Time of Use (TOU)-Peak	-	27	0.96%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	57,699	121	4.36%	-	19.40	-	23.48	-	4.08
	Total Residential	**258,754**	**1,145**	**41.30%**						
G.Service	A-3	67,824	93	3.44%		23.85		27.93	-	4.08
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	73	2.62%	-	23.77	-	27.85	-	4.08
		-						-		
	For peak load requirement exceeding 5 kW	-						-		
	Regular	6,802	3	0.09%	500.00	21.78	500.00	25.86	-	4.08
	Time of Use (TOU)-Peak-	-	23	0.84%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	423,198	103	3.70%	500.00	20.68	500.00	24.76	-	4.08
	Total Commercial	**452,000**	**201**	**7.25%**				-		
INDUSTRIAL	B1	1	4	0.16%	-	22.87	-	26.95	-	4.08
	B1 - Time of Use (TOU)-Peak	-	9	0.31%	-	26.76	-	30.84	-	4.08
	B1 - Time of Use (TOU)-Off Peak	421,518	50	1.81%	-	20.66	-	24.74	-	4.08
	B2	9,212	3	0.11%	500.00	22.76	500.00	26.84	-	4.08
	B2 - Time of Use (TOU)-Peak	-	41	1.49%	-	26.76	-	30.84	-	4.08
	B2 - Time of Use (TOU)-Off Peak	915,233	232	8.35%	500.00	20.16	500.00	24.24	-	4.08
	B3 - Time of Use (TOU)-Peak	-	87	3.15%	-	26.76	-	30.84	-	4.08
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	455	16.40%	460.00	21.56	460.00	25.64	-	4.08
	B4 - Time of Use (TOU)-Peak	-	31	1.12%	-	26.76	-	30.84	-	4.08
	B4 -Time of Use (TOU)-Off Peak	377,646	169	6.09%	440.00	21.36	440.00	25.44	-	4.08
	Total Industrial	**2,772,774**	**1,081**	**38.98%**				-		
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	23.39	-	27.47	-	4.08
	C1(b) Supply at 400 Volts - exceeding 5kW	835	0	0.01%	500.00	23.19	500.00	27.27	-	4.08
	Time of Use (TOU)-Peak	-	0	0.02%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	5,680	3	0.11%	500.00	20.18	500.00	24.26	-	4.08
	C2 Supply at 11 kV	12,351	8	0.29%	500.00	23.09	500.00	27.17	-	4.08
	Time of Use (TOU)-Peak	-	7	0.27%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	75,357	32	1.16%	460.00	21.58	460.00	25.66	-	4.08
	C3 Supply above 11 kV	103,221	16	0.57%	440.00	22.98	440.00	27.06	-	4.08
	Time of Use (TOU)-Peak	-	2	0.08%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	-	10	0.36%	440.00	21.38	440.00	25.46	-	4.08
	Total Single Point Supply	**197,484**	**80**	**2.87%**				-		
AGRICULTURE TUBEWELL- TARIFF D	D1 Scarp	-	0	0.01%	-	23.39	-	27.47	-	4.08
	D2 Agricultual Tube-wells	20,495	8	0.28%	200.00	26.78	200.00	30.86	-	4.08
	D-1(b) SCARP and agricultural more than 20 KW	-	-		-		-	-	-	-
	Time of Use (TOU) - Peak	-	20	0.72%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU) -Off Peak	452,209	119	4.31%	200.00	20.18	200.00	24.26	-	4.08
	Total Agriculture	**472,704**	**147**	**5.31%**				-		
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	27.78	-	31.86	-	4.08
	E-1(ii)Commercial Supply	14	6	0.20%	-	23.76	-	27.84	-	4.08
	E-2 Industrial Supply	1	0	0.01%	-	25.76	-	29.84	-	4.08
								-		
	Total Temporary	**15**	**6**	**0.22%**				-		
OTHERS	Public Lighting - G	-	15	0.55%	-	27.11	-	31.19	-	4.08
	Residential Colonies-H	-	1	0.04%	-	27.40	-	31.48	-	4.08
	Railway Traction - I	-	-	0.00%	-	27.42	-	31.50	-	4.08
	Co-Generation Tariff	-	-	0.00%	-	-	-		-	-
Special Contracts	J-2A 85	327	0	0.01%	-	23.77	-	27.85	-	4.08
	J-2 (C) T 87 Peak	-	0	0.01%	-	26.78	-	30.86	-	4.08
	J-2 (C) T 87 Off Peak	2,535	1	0.03%	-	20.67	-	24.75	-	4.08
	Total	4,224,417	2,772	100.00%						

Lahore Electric Supply Company Limited

Existing & Proposed Tariff Statement

Aug-23

Annex-5 (2/2)

	PARTICULARS	Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	NEPRA Det. Rates (2022-23) dated 02-06-2022		Proposed New Tariff		Difference	
					Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)
	1	2	3	4	8	9	10	11	12	13
RESIDENTIAL	Up to 50 Units	201,036	4	0.16%		22		22	-	-
	For peak load requirement up to 5 kW	-								
	01-100 Units per month	-	267	9.63%		5,174		6,263	-	1,089
	101-200 Units per month		267	9.65%		6,038		7,130	-	1,091
	201-300 Units per month	-	277	10.01%		6,408		7,540	-	1,132
	301 - 700 Units per month	-	154	5.57%		3,759		4,389	-	630
	Above 700 Units per month	-	27	0.96%		741		850	-	109
	For peak load requirement exceeding 5 kW	-	-			-		-		
	Time of Use (TOU)-Peak	-	27	0.96%	-	714	-	822	-	109
	Time of Use (TOU)-Off Peak	57,699	121	4.36%	-	2,347	-	2,841	-	494
	Total Residential	**258,754**	**1,145**	**41.30%**	-	**25,203**	-	**29,857**	-	**4,654**
G.S	A-3	67,824	95	3.44%		2,273	-	2,662	-	389
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	23,000	73	2.62%	-	1,723	-	2,019	-	296
		-	-							
	For peak load requirement exceeding 5 kW	-	-							
	Regular	6,802	3	0.09%	3	56	3	66	-	10
	Time of Use (TOU)-Peak	-	23	0.84%	-	623	-	717	-	95
	Time of Use (TOU)-Off Peak	423,198	103	3.70%	212	2,121	212	2,539	-	419
	Total Commercial	**452,000**	**201**	**7.25%**	**215**	**4,523**	**215**	**5,342**	-	**820**
INDUSTRIAL	B1	1	4	0.16%	-	99	-	117	-	18
	B1 - Time of Use (TOU)-Peak	-	9	0.31%	-	232	-	268	-	35
	B1 - Time of Use (TOU)-Off Peak	421,518	50	1.81%	-	1,036	-	1,241	-	205
	B2	9,242	3	0.11%	5	68	5	80	-	12
	B2 - Time of Use (TOU)-Peak	-	41	1.49%	-	1,103	-	1,271	-	168
	B2 - Time of Use (TOU)-Off Peak	915,253	232	8.35%	458	4,668	458	5,613	-	945
	B3 - Time of Use (TOU)-Peak	-	87	3.15%	-	2,340	-	2,697	-	357
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	455	16.40%	483	9,803	483	11,659	-	1,856
	B4 - Time of Use (TOU)-Peak	-	31	1.12%	-	827	-	954	-	126
	B4 -Time of Use (TOU)-Off Peak	377,646	169	6.09%	166	3,604	166	4,292	-	689
	Total Industrial	**2,772,774**	**1,081**	**38.98%**	**1,111**	**23,780**	**1,111**	**28,191**	-	**4,411**
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	1	-	1	-	0
	C1(b) Supply at 400 Volts - exceeding 5kW	855	0	0.01%	0	8	0	9	-	1
	Time of Use (TOU)-Peak	-	0	0.02%	-	12	-	14	-	2
	Time of Use (TOU)-Off Peak	5,680	3	0.11%	3	64	3	77	-	13
	C2 Supply at 11 kV	12,351	8	0.29%	6	184	6	217	-	33
	Time of Use (TOU)-Peak	-	7	0.27%	-	199	-	230	-	30
	Time of Use (TOU)-Off Peak	75,357	32	1.16%	35	694	35	825	-	131
	C3 Supply above 11 kV	103,221	16	0.57%	45	363	45	427	-	64
	Time of Use (TOU)-Peak	-	2	0.08%	-	63	-	72	-	10
	Time of Use (TOU)-Off Peak	-	10	0.36%	-	214	-	254	-	41
	Total Single Point Supply	**197,484**	**80**	**2.87%**	**90**	**1,801**	**90**	**2,126**	-	**325**
AGRICULTURE TUBEWELL- TARIFF D	D1 Scarp	-	0	0.01%	-	4	-	4	-	1
	D2 Agricultural Tube-wells	20,495	8	0.28%	4	206	4	237	-	31
	D-1(b) SCARP and agricultural more than 20 KW	-	-		-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	20	0.72%	-	538	-	620	-	82
	Time of Use (TOU) -Off Peak	452,209	119	4.31%	90	2,409	90	2,896	-	487
	Total Agriculture	**472,704**	**147**	**5.31%**	**95**	**3,157**	**95**	**3,758**	-	**601**
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	1	-	1	-	0
	E-1(ii)Commercial Supply	14	6	0.20%	-	135	-	158	-	23
	E-2 Industrial Supply	1	0	0.01%	-	8	-	9	-	1
			-		-	-	-	-		
	Total Temporary	**15**	**6**	**0.22%**	-	**144**	-	**169**	-	**25**
OTHERS	Public Lighting - G	-	15	0.55%	-	416	-	479	-	63
	Residential Colonies-H	-	1	0.04%	-	27	-	31	-	4
	Railway Traction - I	-	-	0.00%	-	-	-	-	-	-
	Co-Generation Tariff	-	-			-		-	-	-
	J-2A SS	327	0	0.01%	-	4	-	4	-	1
	J-2 (C) T 87 Peak	-	0	0.01%	-	6	-	7	-	1
	J-2 (C) T 87 Off Peak	2,535	1	0.03%	-	20	-	24	-	4
	Total	**4,224,417**	**2,772**	**100.00%**	**1,510**	**61,352**	**1,510**	**72,649**	-	**11,297**

Lahore Electric Supply Company Limited
Existing & Proposed Tariff Statement
Sep-23

Annex-5 (1/2)
Form - 26

PARTICULARS		Avg. Load (KW)	Projected Sales (MKWh)	Sales Mix (%)	NEPRA Det. Rates (2022-23) dated 02-06-2022		Proposed New Tarif (2023-24)		Increase	
					Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh
	1	2	3	4	8	9	10	11	12	13
RESIDENTIAL	Up to 50 Units	201,956	4	0.16%	-	5.00	-	5.00	-	-
	For peak load requirement up to 5 kW	-						-		
	01-100 Units per month	-	244	9.63%	-	19.39	-	23.47	-	4.08
	101-200 Units per month		245	9.65%		22.58		26.66	-	4.08
	201-300 Units per month	-	254	10.01%	-	23.10	-	27.18	-	4.08
	301 - 700 Units per month	-	141	5.57%	-	24.34	-	28.42	-	4.08
	Above700 Units per month	-	24	0.96%	-	27.78	-	31.86	-	4.08
	For peak load requirement exceeding 5 kW	-						-		
	Time of Use (TOU)-Peak	-	24	0.96%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	57,699	111	4.36%	-	19.40	-	23.48	-	4.08
	Total Residential	258,754	1,048	41.30%						
G.S	A-3	67,824	87	3.44%		23.85		27.93	-	4.08
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	66	2.62%	-	23.77	-	27.85	-	4.08
		-						-		
	For peak load requirement exceeding 5 kW	-						-		
	Regular	6,802	2	0.09%	500.00	21.78	500.00	25.86	-	4.08
	Time of Use (TOU)-Peak	-	21	0.84%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	423,198	94	3.70%	500.00	20.68	500.00	24.76	-	4.08
	Total Commercial	452,000	184	7.25%				-		
INDUSTRIAL	B1	1	4	0.16%	-	22.87	-	26.95	-	4.08
	B1 - Time of Use (TOU)-Peak	-	8	0.31%	-	26.76	-	30.84	-	4.08
	B1 - Time of Use (TOU)-Off Peak	421,518	46	1.81%	-	20.66	-	24.74	-	4.08
	B2	9,212	3	0.11%	500.00	22.76	500.00	26.84	-	4.08
	B2 - Time of Use (TOU)-Peak	-	38	1.49%	-	26.76	-	30.84	-	4.08
	B2 - Time of Use (TOU)-Off Peak	915,233	212	8.35%	500.00	20.16	500.00	24.24	-	4.08
	B3 - Time of Use (TOU)-Peak	-	80	3.15%	-	26.76	-	30.84	-	4.08
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	416	16.40%	460.00	21.56	460.00	25.64	-	4.08
	B4 - Time of Use (TOU)-Peak	-	28	1.12%	-	26.76	-	30.84	-	4.08
	B4 -Time of Use (TOU)-Off Peak	377,646	154	6.09%	440.00	21.36	440.00	25.44	-	4.08
	Total Industrial	2,772,774	990	38.98%				-		
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	23.39	-	27.47	-	4.08
	C1(b) Supply at 400 Volts - exceeding 5kW	855	0	0.01%	500.00	23.19	500.00	27.27	-	4.08
	Time of Use (TOU)-Peak	-	0	0.02%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	5,680	3	0.11%	500.00	20.18	500.00	24.26	-	4.08
	C2 Supply at 11 kV	12,351	7	0.29%	500.00	23.09	500.00	27.17	-	4.08
	Time of Use (TOU)-Peak	-	7	0.27%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	75,357	29	1.16%	460.00	21.58	460.00	25.66	-	4.08
	C3 Supply above 11 kV	103,221	14	0.57%	440.00	22.98	440.00	27.06	-	4.08
	Time of Use (TOU)-Peak	-	2	0.08%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	-	9	0.36%	440.00	21.38	440.00	25.46	-	4.08
	Total Single Point Supply	197,484	73	2.87%				-		
AGRICULTURE TUBEWELL- TARIFF D	D1 Scarp	-	0	0.01%	-	23.39	-	27.47	-	4.08
	D2 Agricultual Tube-wells	20,495	7	0.28%	200.00	26.78	200.00	30.86	-	4.08
	D-1(b) SCARP and agricultural more than 20 KW	-	-		-		-	-	-	-
	Time of Use (TOU) - Peak	-	18	0.72%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU) -Off Peak	452,209	109	4.31%	200.00	20.18	200.00	24.26	-	4.08
	Total Agriculture	472,704	135	5.31%				-		
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	27.78	-	31.86	-	4.08
	E-1(ii)Commercial Supply	14	5	0.20%	-	23.76	-	27.84	-	4.08
	E-2 Industrial Supply	1	0	0.01%	-	25.76	-	29.84	-	4.08
								-		
	Total Temporary	15	6	0.22%				-		
OTHERS	Public Lighting - G	-	14	0.55%	-	27.11	-	31.19	-	4.08
	Residential Colonies-H	-	1	0.04%	-	27.40	-	31.48	-	4.08
	Railway Traction - I	-	-	0.00%	-	27.42	-	31.50	-	4.08
	Co-Generation Tariff	-	-	0.00%	-	-	-	-	-	-
Special Contracts	J-2A 85	327	0	0.01%	-	23.77	-	27.85	-	4.08
	J-2 (C) T 87 Peak	-	0	0.01%	-	26.78	-	30.86	-	4.08
	J-2 (C) T 87 Off Peak	2,535	1	0.03%	-	20.67	-	24.75	-	4.08
	Total	4,224,417	2,539	100.00%						

Annex-5 (2/2)

Lahore Electric Supply Company Limited
Existing & Proposed Tariff Statement
Sep-23

PARTICULARS		Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	NEPRA Det. Rates (2022-23) dated 02-06-2022		Proposed New Tariff		Difference	
					Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)
	1	2	3	4	8	9	10	11	12	13
RESIDENTIAL	Up to 50 Units	201,056	4	0.16%		20		20	-	-
	For peak load requirement up to 5 kW	-								
	01-100 Units per month	-	244	9.63%		4,738		5,735	-	997
	101-200 Units per month		245	9.65%		5,529		6,529	-	999
	201-300 Units per month	-	254	10.01%		5,868		6,905	-	1,037
	301 - 700 Units per month	-	141	5.57%		3,442		4,019	-	577
	Above700 Units per month	-	24	0.96%		679		778	-	100
	For peak load requirement exceeding 5 kW	-	-			-		-		
	Time of Use (TOU)-Peak	-	24	0.96%	-	654	-	753	-	100
	Time of Use (TOU)-Off Peak	57,699	111	4.36%	-	2,149	-	2,602	-	452
	Total Residential	258,754	1,048	41.30%	-	23,079	-	27,342	-	4,262
G.S ervi ce	A-3	67,824	87	3.44%		2,081	-	2,438	-	356
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	66	2.62%	-	1,578	-	1,849	-	271
		-	-							
	For peak load requirement exceeding 5 kW	-	-							
	Regular	6,802	2	0.09%	3	51	3	61	-	10
	Time of Use (TOU)-Peak	-	21	0.84%	-	570	-	657	-	87
	Time of Use (TOU)-Off Peak	423,198	94	3.70%	212	1,942	212	2,325	-	383
	Total Commercial	452,000	184	7.25%	215	4,142	215	4,892	-	751
INDUSTRIAL	B1	1	4	0.16%	-	91	-	107	-	16
	B1 - Time of Use (TOU)-Peak	-	8	0.31%	-	213	-	245	-	32
	B1 - Time of Use (TOU)-Off Peak	421,518	46	1.81%	-	949	-	1,136	-	187
	B2	9,212	3	0.11%	5	62	5	73	-	11
	B2 - Time of Use (TOU)-Peak	-	38	1.49%	-	1,010	-	1,164	-	154
	B2 - Time of Use (TOU)-Off Peak	915,233	212	8.35%	458	4,275	458	5,140	-	865
	B3 - Time of Use (TOU)-Peak	-	80	3.15%	-	2,143	-	2,470	-	327
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	416	16.40%	483	8,977	483	10,677	-	1,699
	B4 - Time of Use (TOU)-Peak	-	28	1.12%	-	758	-	873	-	116
	B4 -Time of Use (TOU)-Off Peak	377,646	154	6.09%	166	3,300	166	3,931	-	631
	Total Industrial	2,772,774	990	38.98%	1,111	21,776	1,111	25,815	-	4,039
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	1	-	1	-	0
	C1(b) Supply at 400 Volts - exceeding 5kW	855	0	0.01%	0	7	0	8	-	1
	Time of Use (TOU)-Peak	-	0	0.02%	-	11	-	13	-	2
	Time of Use (TOU)-Off Peak	5,680	3	0.11%	3	59	3	70	-	12
	C2 Supply at 11 kV	12,351	7	0.29%	6	169	6	198	-	30
	Time of Use (TOU)-Peak	-	7	0.27%	-	183	-	211	-	28
	Time of Use (TOU)-Off Peak	75,357	29	1.16%	35	636	35	756	-	120
	C3 Supply above 11 kV	103,221	14	0.57%	45	332	45	391	-	59
	Time of Use (TOU)-Peak	-	2	0.08%	-	57	-	66	-	9
	Time of Use (TOU)-Off Peak	-	9	0.36%	-	196	-	233	-	37
	Total Single Point Supply	197,484	73	2.87%	90	1,649	90	1,947	-	298
AGRICULTURE TUBEWELL- TARIFF D	D1 Scarp	-	0	0.01%	-	3	-	4	-	1
	D2 Agricultural Tube-wells	20,495	7	0.28%	4	188	4	217	-	29
	D-1(b) SCARP and agricultural more than 20 KW	-	-		-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	18	0.72%	-	493	-	568	-	75
	Time of Use (TOU) -Off Peak	452,209	109	4.31%	90	2,206	90	2,652	-	446
	Total Agriculture	472,704	135	5.31%	95	2,891	95	3,441	-	551
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	1	-	1	-	0
	E-1(ii)Commercial Supply	14	5	0.20%	-	123	-	144	-	21
	E-2 Industrial Supply	1	0	0.01%	-	7	-	9	-	1
			-		-	-	-	-		
	Total Temporary	15	6	0.22%	-	132	-	154	-	23
OTHERS	Public Lighting - G	-	14	0.55%	-	381	-	438	-	57
	Residential Colonies-H	-	1	0.04%	-	24	-	28	-	4
	Railway Traction - I	-	-	0.00%	-	-	-	-	-	-
	Co-Generation Tariff	-	-					-	-	-
	J-2A 85	327	0	0.01%	-	3	-	4	-	1
	J-2 (C) T 87 Peak	-	0	0.01%	-	5	-	6	-	1
	J-2 (C) T 87 Off Peak	2,535	1	0.03%	-	18	-	22	-	4
	Total	4,234,417	2,539	100.00%	1,510	56,182	1,510	66,528	-	10,345

Lahore Electric Supply Company Limited
Existing & Proposed Tariff Statement
Sep-23

Annex-5 (1/2)
Form - 26

PARTICULARS		Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	NEPRA Det. Rates (2022-23) dated 02-06-2022		Proposed New Tarif (2023-24)		Increase	
					Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh
1		2	3	4	8	9	10	11	12	13
RESIDENTIAL	Up to 50 Units	201,056	4	0.16%	-	5.00	-	5.00	-	-
	For peak load requirement up to 5 kW	-						-		
	01-100 Units per month	-	244	9.63%	-	19.39	-	23.47	-	4.08
	101-200 Units per month		245	9.65%		22.58		26.66	-	4.08
	201-300 Units per month	-	254	10.01%	-	23.10	-	27.18	-	4.08
	301 - 700 Units per month	-	141	5.57%	-	24.34	-	28.42	-	4.08
	Above700 Units per month	-	24	0.96%	-	27.78	-	31.86	-	4.08
	For peak load requirement exceeding 5 kW	-						-		
	Time of Use (TOU)-Peak	-	24	0.96%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	57,699	111	4.36%	-	19.40	-	23.48	-	4.08
	Total Residential	258,754	1,048	41.30%						
G.Service	A-3	67,824	87	3.44%		23.83		27.93	-	4.08
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	66	2.62%	-	23.77	-	27.85	-	4.08
		-						-		
	For peak load requirement exceeding 5 kW	-						-		
	Regular	6,802	2	0.09%	500.00	21.78	500.00	25.86	-	4.08
	Time of Use (TOU)-Peak	-	21	0.84%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	423,198	94	3.70%	500.00	20.68	500.00	24.76	-	4.08
	Total Commercial	452,000	184	7.25%				-		
INDUSTRIAL	B1	1	4	0.16%	-	22.87	-	26.95	-	4.08
	B1 - Time of Use (TOU)-Peak	-	8	0.31%	-	26.76	-	30.84	-	4.08
	B1 - Time of Use (TOU)-Off Peak	421,518	46	1.81%	-	20.66	-	24.74	-	4.08
	B2	9,212	3	0.11%	500.00	22.76	500.00	26.84	-	4.08
	B2 - Time of Use (TOU)-Peak	-	38	1.49%	-	26.76	-	30.84	-	4.08
	B2 - Time of Use (TOU)-Off Peak	915,233	212	8.35%	500.00	20.16	500.00	24.24	-	4.08
	B3 - Time of Use (TOU)-Peak	-	80	3.15%	-	26.76	-	30.84	-	4.08
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	416	16.40%	460.00	21.56	460.00	25.64	-	4.08
	B4 - Time of Use (TOU)-Peak	-	28	1.12%	-	26.76	-	30.84	-	4.08
	B4 -Time of Use (TOU)-Off Peak	377,646	154	6.09%	440.00	21.36	440.00	25.44	-	4.08
	Total Industrial	2,772,774	990	38.98%				-		
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	23.39	-	27.47	-	4.08
	C1(b) Supply at 400 Volts - exceeding 5kW	855	0	0.01%	500.00	23.19	500.00	27.27	-	4.08
	Time of Use (TOU)-Peak	-	0	0.02%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	5,680	3	0.11%	500.00	20.18	500.00	24.26	-	4.08
	C2 Supply at 11 kV	12,351	7	0.29%	500.00	23.09	500.00	27.17	-	4.08
	Time of Use (TOU)-Peak	-	7	0.27%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	75,357	29	1.16%	460.00	21.58	460.00	25.66	-	4.08
	C3 Supply above 11 kV	103,221	14	0.57%	440.00	22.98	440.00	27.06	-	4.08
	Time of Use (TOU)-Peak	-	2	0.08%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	-	9	0.36%	440.00	21.38	440.00	25.46	-	4.08
	Total Single Point Supply	197,484	73	2.87%				-		
AGRICULTURE TUBEWELL- TARIFF D	D1 Scarp	-	0	0.01%	-	23.39	-	27.47	-	4.08
	D2 Agricultural Tube-wells	20,495	7	0.28%	200.00	26.78	200.00	30.86	-	4.08
	D-1(b) SCARP and agricultural more than 20 KW	-	-		-		-	-	-	-
	Time of Use (TOU) - Peak	-	18	0.72%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU) -Off Peak	452,209	109	4.31%	200.00	20.18	200.00	24.26	-	4.08
	Total Agriculture	472,704	135	5.31%				-		
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	27.78	-	31.86	-	4.08
	E-1(ii)Commercial Supply	14	5	0.20%	-	23.76	-	27.84	-	4.08
	E-2 Industrial Supply	1	0	0.01%	-	25.76	-	29.84	-	4.08
								-		
	Total Temporary	15	6	0.22%				-		
OTHERS	Public Lighting - G	-	14	0.55%	-	27.11	-	31.19	-	4.08
	Residential Colonies-H	-	1	0.04%	-	27.40	-	31.48	-	4.08
	Railway Traction - I	-	-	0.00%	-	27.42	-	31.50	-	4.08
	Co-Generation Tariff	-	-	0.00%	-	-	-	-	-	-
Special Contracts	J-2A 85	327	0	0.01%	-	23.77	-	27.85	-	4.08
	J-2 (C) T 87 Peak	-	0	0.01%	-	26.78	-	30.86	-	4.08
	J-2 (C) T 87 Off Peak	2,535	1	0.03%	-	20.67	-	24.75	-	4.08
	Total	4,224,417	2,539	100.00%						

Lahore Electric Supply Company Limited
Existing & Proposed Tariff Statement
Sep-23

PARTICULARS		Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	NEPRA Det. Rates (2022-23) dated 02-06-2022		Proposed New Tariff		Difference	
					Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)
	1	2	3	5	8	9	10	11	12	13
RESIDENTIAL	Up to 50 Units	201,056	4	0.16%		20		20	-	-
	For peak load requirement up to 5 kW	-								
	01-100 Units per month	-	244	9.63%		4,738		5,735	-	997
	101-200 Units per month		245	9.65%		5,529		6,529	-	999
	201-300 Units per month	-	234	10.01%		5,868		6,905	-	1,037
	301 - 700 Units per month	-	141	5.57%		3,442		4,019	-	577
	Above700 Units per month	-	24	0.96%		679		778	-	100
	For peak load requirement exceeding 5 kW	-	-			-		-		
	Time of Use (TOU)-Peak	-	24	0.96%	-	654	-	753	-	100
	Time of Use (TOU)-Off Peak	57,699	111	4.36%	-	2,149	-	2,602	-	452
	Total Residential	258,754	1,048	41.30%	-	23,079	-	27,342	-	4,262
G.S	A-3	67,824	87	3.44%		2,081	-	2,438	-	356
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	66	2.62%	-	1,578	-	1,849	-	271
		-	-							
	For peak load requirement exceeding 5 kW	-	-							
	Regular	6,802	2	0.09%	3	51	3	61	-	10
	Time of Use (TOU)-Peak	-	21	0.84%	-	570	-	657	-	87
	Time of Use (TOU)-Off Peak	423,198	94	3.70%	212	1,942	212	2,325	-	383
	Total Commercial	452,000	184	7.25%	215	4,142	215	4,892	-	751
INDUSTRIAL	B1	1	4	0.16%	-	91	-	107	-	16
	B1 - Time of Use (TOU)-Peak	-	8	0.31%	-	213	-	245	-	32
	B1 - Time of Use (TOU)-Off Peak	421,518	46	1.81%	-	949	-	1,136	-	187
	B2	9,212	3	0.11%	5	62	5	73	-	11
	B2 - Time of Use (TOU)-Peak	-	38	1.49%	-	1,010	-	1,164	-	154
	B2 - Time of Use (TOU)-Off Peak	915,233	212	8.35%	458	4,275	458	5,140	-	865
	B3 - Time of Use (TOU)-Peak	-	80	3.15%	-	2,143	-	2,470	-	327
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	416	16.40%	483	8,977	483	10,677	-	1,699
	B4 - Time of Use (TOU)-Peak	-	28	1.12%	-	758	-	873	-	116
	B4 -Time of Use (TOU)-Off Peak	377,646	134	6.09%	166	3,300	166	3,931	-	631
	Total Industrial	2,772,774	990	38.98%	1,111	21,776	1,111	25,815	-	4,039
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	1	-	1	-	0
	C1(b) Supply at 400 Volts - exceeding 5kW	855	0	0.01%	0	7	0	8	-	1
	Time of Use (TOU)-Peak	-	0	0.02%	-	11	-	13	-	2
	Time of Use (TOU)-Off Peak	5,680	3	0.11%	3	59	3	70	-	12
	C2 Supply at 11 kV	12,351	7	0.29%	6	169	6	198	-	30
	Time of Use (TOU)-Peak	-	7	0.27%	-	183	-	211	-	28
	Time of Use (TOU)-Off Peak	75,357	29	1.16%	35	636	35	756	-	120
	C3 Supply above 11 kV	103,221	14	0.57%	45	332	45	391	-	59
	Time of Use (TOU)-Peak	-	2	0.08%	-	57	-	66	-	9
	Time of Use (TOU)-Off Peak	-	9	0.36%	-	196	-	233	-	37
	Total Single Point Supply	197,484	73	2.87%	90	1,649	90	1,947	-	298
AGRICULTURE TUBEWELL- TARIFF D	D1 Scarp	-	0	0.01%	-	3	-	4	-	1
	D2 Agricultural Tube-wells	20,495	7	0.28%	4	188	4	217	-	29
	D-1(b) SCARP and agricultural more than 20 KW	-	-		-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	18	0.72%	-	493	-	568	-	75
	Time of Use (TOU) -Off Peak	452,209	109	4.31%	90	2,206	90	2,652	-	446
	Total Agriculture	472,704	135	5.31%	95	2,891	95	3,441	-	551
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	1	-	1	-	0
	E-1(ii)Commercial Supply	14	5	0.20%	-	123	-	144	-	21
	E-2 Industrial Supply	1	0	0.01%	-	7	-	9	-	1
			-		-	-	-	-		
	Total Temporary	15	6	0.22%	-	132	-	154	-	23
OTHERS	Public Lighting - G	-	14	0.55%	-	381	-	438	-	57
	Residential Colonies-H	-	1	0.04%	-	24	-	28	-	4
	Railway Traction - I	-	-	0.00%	-	-	-	-	-	-
	Co-Generation Tariff	-	-			-		-	-	-
	J-2A 85	327	0	0.01%	-	3	-	4	-	1
	J-2 (C) T 87 Peak	-	0	0.01%	-	5	-	6	-	1
	J-2 (C) T 87 Off Peak	2,535	1	0.03%	-	18	-	22	-	4
	Total	4,224,417	2,539	100.00%	1,510	56,182	1,510	66,528	-	10,345

Lahore Electric Supply Company Limited
Existing & Proposed Tariff Statement
Sep-23

Annex-5 (1/2)
Form - 26

	PARTICULARS	Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	NEPRA Det. Rates (2022-23) dated 02-06-2022		Proposed New Tarif (2023-24)		Increase	
					Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh
	1	2	3	4	8	9	10	11	12	13
RESIDENTIAL	Up to 20 Units	201,056	4	0.16%	-	5.00	-	5.00		-
	For peak load requirement up to 5 kW	-						-		
	01-100 Units per month	-	244	9.63%	-	19.39	-	23.47	-	4.08
	101-200 Units per month		245	9.65%		22.58		26.66	-	4.08
	201-300 Units per month	-	254	10.01%	-	23.10	-	27.18	-	4.08
	301 - 700 Units per month	-	141	5.57%	-	24.34	-	28.42	-	4.08
	Above700 Units per month	-	24	0.90%	-	27.78	-	31.86	-	4.08
	For peak load requirement exceeding 5 kW	-						-		
	Time of Use (TOU)-Peak	-	24	0.96%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	57,699	111	4.36%	-	19.40	-	23.48	-	4.08
	Total Residential	**258,754**	**1,048**	**41.30%**						
G.Service	A-3	67,824	87	3.44%		23.85		27.93	-	4.08
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	66	2.62%	-	23.77	-	27.85	-	4.08
		-						-		
	For peak load requirement exceeding 5 kW	-						-		
	Regular	6,802	2	0.09%	500.00	21.78	500.00	25.86	-	4.08
	Time of Use (TOU)-Peak	-	21	0.84%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	423,198	94	3.70%	500.00	20.68	500.00	24.76	-	4.08
	Total Commercial	**452,000**	**184**	**7.25%**				-		
INDUSTRIAL	B1	1	4	0.16%	-	22.87	-	26.95	-	4.08
	B1 - Time of Use (TOU)-Peak	-	8	0.31%	-	26.76	-	30.84	-	4.08
	B1 - Time of Use (TOU)-Off Peak	421,518	46	1.81%	-	20.66	-	24.74	-	4.08
	B2	9,212	3	0.11%	500.00	22.76	500.00	26.84	-	4.08
	B2 - Time of Use (TOU)-Peak	-	38	1.49%	-	26.76	-	30.84	-	4.08
	B2 - Time of Use (TOU)-Off Peak	915,233	212	8.35%	500.00	20.16	500.00	24.24	-	4.08
	B3 - Time of Use (TOU)-Peak	-	80	3.15%	-	26.76	-	30.84	-	4.08
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	416	16.40%	460.00	21.56	460.00	25.64	-	4.08
	B4 - Time of Use (TOU)-Peak	-	28	1.12%	-	26.76	-	30.84	-	4.08
	B4 -Time of Use (TOU)-Off Peak	377,646	154	6.09%	440.00	21.36	440.00	25.44	-	4.08
	Total Industrial	**2,772,774**	**990**	**38.98%**				-		
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	23.39	-	27.47	-	4.08
	C1(b) Supply at 400 Volts - exceeding 5kW	855	0	0.01%	500.00	23.19	500.00	27.27	-	4.08
	Time of Use (TOU)-Peak	-	0	0.02%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	5,680	3	0.11%	500.00	20.18	500.00	24.26	-	4.08
	C2 Supply at 11 kV	12,351	7	0.29%	500.00	23.09	500.00	27.17	-	4.08
	Time of Use (TOU)-Peak	-	7	0.27%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	75,357	29	1.16%	460.00	21.58	460.00	25.66	-	4.08
	C3 Supply above 11 kV	103,221	14	0.57%	440.00	22.98	440.00	27.06	-	4.08
	Time of Use (TOU)-Peak	-	2	0.08%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	-	9	0.36%	440.00	21.38	440.00	25.46	-	4.08
	Total Single Point Supply	**197,484**	**73**	**2.87%**				-		
AGRICULTURE TUBEWELL- TARIFF D	D1 Scarp	-	0	0.01%	-	23.39	-	27.47	-	4.08
	D2 Agricultual Tube-wells	30,495	7	0.28%	200.00	26.78	200.00	30.86	-	4.08
	D-1(b) SCARP and agricultural more than 20 KW	-	-		-		-	-	-	-
	Time of Use (TOU) - Peak	-	18	0.72%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU) -Off Peak	452,209	109	4.31%	200.00	20.18	200.00	24.26	-	4.08
	Total Agriculture	**472,704**	**135**	**5.31%**				-		
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	27.78	-	31.86	-	4.08
	E-1(ii)Commercial Supply	14	5	0.20%	-	23.76	-	27.84	-	4.08
	E-2 Industrial Supply	1	0	0.01%	-	25.76	-	29.84	-	4.08
								-		
	Total Temporary	**15**	**6**	**0.22%**				-		
OTHERS	Public Lighting - G	-	14	0.55%	-	27.11	-	31.19	-	4.08
	Residential Colonies-H	-	1	0.04%	-	27.40	-	31.48	-	4.08
	Railway Traction - I	-	-	0.00%	-	27.42	-	31.50	-	4.08
	Co-Generation Tariff	-	-	0.00%	-	-	-	-	-	-
Special Contracts	J-2A 85	327	0	0.01%	-	23.77	-	27.85	-	4.08
	J-2 (C) T 87 Peak	-	0	0.01%	-	26.78	-	30.86	-	4.08
	J-2 (C) T 87 Off Peak	2,535	1	0.03%	-	20.67	-	24.75	-	4.08
	Total	4,234,417	2,539	100.00%						

Lahore Electric Supply Company Limited
Existing & Proposed Tariff Statement
Sep-23

PARTICULARS		Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	NEPRA Det. Rates (2022-23) dated 02-06-2022		Proposed New Tariff		Difference	
					Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)
	1	2	3	4	8	9	10	11	12	13
RESIDENTIAL	Up to 50 Units	201,056	4	0.16%		20		20	-	-
	For peak load requirement up to 5 kW	-								
	01-100 Units per month	-	244	9.63%		4,738		5,735	-	997
	101-200 Units per month		245	9.65%		5,529		6,529	-	999
	201-300 Units per month	-	254	10.01%		5,868		6,905	-	1,037
	301 - 700 Units per month	-	141	5.57%		3,442		4,019	-	577
	Above700 Units per month	-	24	0.96%		679		778	-	100
	For peak load requirement exceeding 5 kW	-	-			-		-		
	Time of Use (TOU)-Peak	-	24	0.96%	-	654	-	753	-	100
	Time of Use (TOU)-Off Peak	57,699	111	4.36%	-	2,149	-	2,602	-	452
	Total Residential	**258,754**	**1,048**	**41.30%**	-	**23,079**	-	**27,342**	-	**4,262**
G.S ervi ce	A-3	67,824	87	3.44%		2,081	-	2,438	-	356
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,006	66	2.62%	-	1,578	-	1,849	-	271
		-	-							
	For peak load requirement exceeding 5 kW	-	-							
	Regular	6,802	2	0.09%	3	51	3	61	-	10
	Time of Use (TOU)-Peak	-	21	0.84%	-	570	-	657	-	87
	Time of Use (TOU)-Off Peak	423,198	94	3.70%	212	1,942	212	2,325	-	383
	Total Commercial	**452,000**	**184**	**7.25%**	**215**	**4,142**	**215**	**4,892**	-	**751**
INDUSTRIAL	B1	1	4	0.16%	-	91	-	107	-	16
	B1 - Time of Use (TOU)-Peak	-	8	0.31%	-	213	-	245	-	32
	B1 - Time of Use (TOU)-Off Peak	421,518	46	1.81%	-	949	-	1,136	-	187
	B2	9,212	3	0.11%	5	62	5	73	-	11
	B2 - Time of Use (TOU)-Peak	-	38	1.49%	-	1,010	-	1,164	-	154
	B2 - Time of Use (TOU)-Off Peak	915,233	212	8.35%	458	4,275	458	5,140	-	865
	B3 - Time of Use (TOU)-Peak	-	80	3.15%	-	2,143	-	2,470	-	327
	B3 - TTime of Use (TOU)-Off Peak	1,649,164	416	16.40%	483	8,977	483	10,677	-	1,699
	B4 - Time of Use (TOU)-Peak	-	28	1.12%	-	758	-	873	-	116
	B4 -Time of Use (TOU)-Off Peak	377,646	154	6.09%	166	3,300	166	3,931	-	631
	Total Industrial	**2,772,774**	**990**	**38.98%**	**1,111**	**21,776**	**1,111**	**25,815**	-	**4,039**
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	1	-	1	-	0
	C1(b) Supply at 400 Volts - exceeding 5kW	855	0	0.01%	0	7	0	8	-	1
	Time of Use (TOU)-Peak	-	0	0.02%	-	11	-	13	-	2
	Time of Use (TOU)-Off Peak	5,680	3	0.11%	3	59	3	70	-	12
	C2 Supply at 11 kV	12,351	7	0.29%	6	169	6	198	-	30
	Time of Use (TOU)-Peak	-	7	0.27%	-	183	-	211	-	28
	Time of Use (TOU)-Off Peak	75,357	29	1.16%	35	636	35	756	-	120
	C3 Supply above 11 kV	103,221	14	0.57%	45	332	45	391	-	59
	Time of Use (TOU)-Peak	-	2	0.08%	-	57	-	66	-	9
	Time of Use (TOU)-Off Peak	-	9	0.36%	-	196	-	233	-	37
	Total Single Point Supply	**197,484**	**73**	**2.87%**	**90**	**1,649**	**90**	**1,947**	-	**298**
AGRICULTURE TUBEWELL- TARIFF D	D1 Scarp	-	0	0.01%	-	3	-	4	-	1
	D2 Agricultural Tubewells	20,495	7	0.28%	4	188	4	217	-	29
	D-1(b) SCARP and agricultural more than 20 KW	-	-		-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	18	0.72%	-	493	-	568	-	75
	Time of Use (TOU) -Off Peak	452,209	109	4.31%	90	2,206	90	2,652	-	446
	Total Agriculture	**472,704**	**135**	**5.31%**	**95**	**2,891**	**95**	**3,441**	-	**551**
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	1	-	1	-	0
	E-1(ii)Commercial Supply	14	5	0.20%	-	123	-	144	-	21
	E-2 Industrial Supply	1	0	0.01%	-	7	-	9	-	1
			-		-	-	-	-		
	Total Temporary	**15**	**6**	**0.22%**	-	**132**	-	**154**	-	**23**
OTHERS	Public Lighting - G	-	14	0.55%	-	381	-	438	-	57
	Residential Colonies-H	-	1	0.04%	-	24	-	28	-	4
	Railway Traction - I	-	-	0.00%	-	-	-	-	-	-
	Co-Generation Tariff	-	-			-		-	-	-
	J-2A 85	327	0	0.01%	-	3	-	4	-	1
	J-2 (C) T 87 Peak	-	0	0.01%	-	5	-	6	-	1
	J-2 (C) T 87 Off Peak	2,535	1	0.03%	-	18	-	22	-	4
	Total	**4,224,417**	**2,539**	**100.00%**	**1,510**	**56,182**	**1,510**	**66,528**	-	**10,345**

Lahore Electric Supply Company Limited
Existing & Proposed Tariff Statement
Qtr-1 (2023-24)

Annex-5 (1/2)
Form - 26

PARTICULARS		Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	NEPRA Det. Rates (2022-23) dated 02-06-2022		Proposed New Tarif (2023-24)		Increase	
					Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh
1		2	3	4	8	9	10	11	12	13
RESIDENTIAL	Up to 50 Units	201,056	13	0.16%		5.00	-	5.00	-	-
	For peak load requirement up to 5 kW	-						-		
	01-100 Units per month	-	770	9.63%	-	19.39	-	23.47	-	4.08
	101-200 Units per month		772	9.65%		22.58		26.66	-	4.08
	201-300 Units per month	-	800	10.01%	-	23.10	-	27.18	-	4.08
	301 - 700 Units per month	-	446	5.57%	-	24.34	-	28.42	-	4.08
	Above700 Units per month	-	77	0.96%	-	27.78	-	31.86	-	4.08
	For peak load requirement exceeding 5 kW	-						-		
	Time of Use (TOU)-Peak	-	77	0.96%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	57,699	349	4.36%	-	19.40	-	23.48	-	4.08
	Total Residential	**258,754**	**3,303**	**41.30%**						
G.S ervi ce	A-3	67,824	275	3.44%		23.85		27.93	-	4.08
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	209	2.62%	-	23.77	-	27.85	-	4.08
		-						-		
	For peak load requirement exceeding 5 kW	-						-		
	Regular	6,802	7	0.09%	500.00	21.78	500.00	25.86	-	4.08
	Time of Use (TOU)-Peak	-	67	0.84%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	423,198	296	3.70%	500.00	20.68	500.00	24.76	-	4.08
	Total Commercial	**452,000**	**580**	**7.25%**				-		
INDUSTRIAL	B1	1	12	0.16%	-	22.87	-	26.95	-	4.08
	B1 - Time of Use (TOU)-Peak	-	25	0.31%	-	26.76	-	30.84	-	4.08
	B1 - Time of Use (TOU)-Off Peak	421,518	145	1.81%	-	20.66	-	24.74	-	4.08
	B2	9,212	9	0.11%	500.00	22.76	500.00	26.84	-	4.08
	B2 - Time of Use (TOU)-Peak	-	119	1.49%	-	26.76	-	30.84	-	4.08
	B2 - Time of Use (TOU)-Off Peak	915,233	668	8.35%	500.00	20.16	500.00	24.24	-	4.08
	B3 - Time of Use (TOU)-Peak	-	252	3.15%	-	26.76	-	30.84	-	4.08
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	1,312	16.40%	460.00	21.56	460.00	25.64	-	4.08
	B4 - Time of Use (TOU)-Peak	-	89	1.12%	-	26.76	-	30.84	-	4.08
	B4 -Time of Use (TOU)-Off Peak	377,646	487	6.09%	440.00	21.36	440.00	25.44	-	4.08
	Total Industrial	**2,772,774**	**3,118**	**38.98%**				-		
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	23.39	-	27.47	-	4.08
	C1(b) Supply at 400 Volts - exceeding 5kW	855	1	0.01%	500.00	23.19	500.00	27.27	-	4.08
	Time of Use (TOU)-Peak	-	1	0.02%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	5,680	9	0.11%	500.00	20.18	500.00	24.26	-	4.08
	C2 Supply at 11 kV	12,351	23	0.29%	500.00	23.09	500.00	27.17	-	4.08
	Time of Use (TOU)-Peak	-	21	0.27%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	75,357	93	1.16%	460.00	21.58	460.00	25.66	-	4.08
	C3 Supply above 11 kV	103,221	46	0.57%	440.00	22.98	440.00	27.06	-	4.08
	Time of Use (TOU)-Peak	-	7	0.08%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	-	29	0.36%	440.00	21.38	440.00	25.46	-	4.08
	Total Single Point Supply	**197,484**	**230**	**2.87%**				-		
AGRICULTURE TUBEWELL- TARIFF D	D1 Scarp	-	0	0.01%	-	23.39	-	27.47	-	4.08
	D2 Agricultual Tube-wells	20,495	22	0.28%	200.00	26.78	200.00	30.86	-	4.08
	D-1(b) SCARP and agricultural more than 20 KW	-	-		-		-	-	-	-
	Time of Use (TOU) - Peak	-	58	0.72%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU) -Off Peak	452,209	344	4.31%	200.00	20.18	200.00	24.26	-	4.08
	Total Agriculture	**472,704**	**425**	**5.31%**				-		
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	27.78	-	31.86	-	4.08
	E-1(ii)Commercial Supply	14	16	0.20%	-	23.76	-	27.84	-	4.08
	E-2 Industrial Supply	1	1	0.01%	-	25.76	-	29.84	-	4.08
								-		
	Total Temporary	**15**	**17**	**0.22%**				-		
OTHERS	Public Lighting - G	-	44	0.55%	-	27.11	-	31.19	-	4.08
	Residential Colonies-H	-	3	0.04%	-	27.40	-	31.48	-	4.08
	Railway Traction - I	-	-	0.00%	-	27.42	-	31.50	-	4.08
	Co-Generation Tariff	-	-	0.00%	-	-	-	-	-	-
Special Contracts	J-2A 85	327	0	0.01%	-	23.77	-	27.85	-	4.08
	J-2 (C) T 87 Peak	-	1	0.01%	-	26.78	-	30.86	-	4.08
	J-2 (C) T 87 Off Peak	2,535	3	0.03%	-	20.67	-	24.75	-	4.08
	Total	**4,224,417**	**7,998**	**100.00%**						

Lahore Electric Supply Company Limited
Existing & Proposed Tariff Statement
Qtr-1 (2023-24)

Annex-5 (2/2)

PARTICULARS		Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	NEPRA Det. Rates (2022-23) dated 02-06-2022		Proposed New Tariff		Differnce	
					Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)
	1	2	2	3	8	9	10	11	12	13
RESIDENTIAL	Up to 50 Units	201,056	13	0.16%		65		65		
	For peak load requirement up to 5 kW	-								
	01-100 Units per month	-	770	9.63%		14,928		18,070	-	3,142
	101-200 Units per month		772	9.65%		17,421		20,569	-	3,149
	201-300 Units per month	-	800	10.01%		18,487		21,754	-	3,266
	301 - 700 Units per month	-	446	5.57%		10,844		12,662	-	1,818
	Above700 Units per month	-	77	0.96%		2,138		2,452	-	314
	For peak load requirement exceeding 5 kW	-	-			-		-		
	Time of Use (TOU)-Peak	-	77	0.96%	-	2,059	-	2,373	-	314
	Time of Use (TOU)-Off Peak	57,699	349	4.36%	-	6,772	-	8,197	-	1,425
	Total Residential	258,754	3,303	41.30%	-	72,712	-	86,141	-	13,429
G.S erv s	A-3	67,824	275	3.44%		6,558	-	7,680	-	1,122
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	209	2.62%	-	4,972	-	5,826	-	854
		-	-							
	For peak load requirement exceeding 5 kW	-	-							
	Regular	6,802	7	0.09%	10	161	10	192	-	30
	Time of Use (TOU)-Peak	-	67	0.84%	-	1,796	-	2,070	-	274
	Time of Use (TOU)-Off Peak	423,198	296	3.70%	635	6,118	635	7,326	-	1,208
	Total Commercial	452,000	580	7.25%	645	13,048	645	15,413	-	2,365
INDUSTRIAL	B1	1	12	0.16%	-	286	-	337	-	51
	B1 - Time of Use (TOU)-Peak	-	25	0.31%	-	670	-	772	-	102
	B1 - Time of Use (TOU)-Off Peak	421,518	145	1.81%	-	2,989	-	3,580	-	591
	B2	9,212	9	0.11%	14	195	14	230	-	35
	B2 - Time of Use (TOU)-Peak	-	119	1.49%	-	3,182	-	3,667	-	485
	B2 - Time of Use (TOU)-Off Peak	915,233	668	8.35%	1,373	13,468	1,373	16,195	-	2,727
	B3 - Time of Use (TOU)-Peak	-	252	3.15%	-	6,751	-	7,781	-	1,030
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	1,312	16.40%	1,448	28,283	1,448	33,637	-	5,354
	B4 - Time of Use (TOU)-Peak	-	89	1.12%	-	2,387	-	2,751	-	364
	B4 -Time of Use (TOU)-Off Peak	377,646	487	6.09%	498	10,397	498	12,383	-	1,987
	Total Industrial	2,772,774	3,118	38.98%	3,333	68,607	3,333	81,333	-	12,725
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	3	-	3	-	0
	C1(b) Supply at 400 Volts - exceeding 5kW	855	1	0.01%	1	23	1	27	-	4
	Time of Use (TOU)-Peak	-	1	0.02%	-	34	-	40	-	5
	Time of Use (TOU)-Off Peak	5,680	9	0.11%	9	184	9	222	-	37
	C2 Supply at 11 kV	12,351	23	0.29%	19	531	19	625	-	94
	Time of Use (TOU)-Peak	-	21	0.27%	-	576	-	663	-	88
	Time of Use (TOU)-Off Peak	75,357	93	1.16%	104	2,002	104	2,381	-	379
	C3 Supply above 11 kV	103,221	46	0.57%	136	1,046	136	1,232	-	186
	Time of Use (TOU)-Peak	-	7	0.08%	-	180	-	208	-	27
	Time of Use (TOU)-Off Peak	-	29	0.36%	-	616	-	734	-	118
	Total Single Point Supply	197,484	230	2.87%	269	5,196	269	6,134	-	938
AGRICULTURE TUBEWELL- TARIFF D	D1 Scarp	-	0	0.01%	-	11	-	13	-	2
	D2 Agricultual Tubewells	20,495	22	0.28%	12	593	12	684	-	90
	D-1(b) SCARP and agricultural more than 20 KW	-	-		-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	58	0.72%	-	1,552	-	1,789	-	237
	Time of Use (TOU) -Off Peak	452,209	344	4.31%	271	6,930	271	8,356	-	1,406
	Total Agriculture	472,704	425	5.31%	284	9,107	284	10,842	-	1,735
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	4	-	4	-	1
	E-1(ii)Commercial Supply	14	16	0.20%	-	388	-	455	-	67
	E-2 Industrial Supply	1	1	0.01%	-	23	-	27	-	4
			-		-	-	-	-		
	Total Temporary	15	17	0.22%	-	415	-	486	-	71
OTHERS	Public Lighting - G	-	44	0.55%	-	1,201	-	1,381	-	181
	Residential Colonies-H	-	3	0.04%	-	77	-	88	-	11
	Railway Traction - I	-	-	0.00%	-	-	-	-	-	-
	Co-Generation Tariff	-	-			-		-	-	-
	J-2A 85	337	0	0.01%	-	11	-	13	-	2
	J-2 (C) T 87 Peak	-	1	0.01%	-	16	-	19	-	3
	J-2 (C) T 87 Off Peak	2,535	3	0.03%	-	57	-	68	-	11
	Total	4,224,417	7,998	100.00%	4,530	177,006	4,530	209,599	-	32,593

Lahore Electric Supply Company Limited
Existing & Proposed Tariff Statement
Oct-23

Annex-5 (1/2)
Form - 26

PARTICULARS		Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	NEPRA Det. Rates (2022-23) dated 02-06-2022		Proposed New Tarif (2023-24)		Increase	
					Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh
	1	2	3	4	8	9	10	11	12	13
RESIDENTIAL	Up to 50 Units	201,056	3	0.16%	-	5.00	-	5.00	-	-
	For peak load requirement up to 5 kW	-						-		
	01-100 Units per month	-	192	9.63%	-	19.39	-	23.47	-	4.08
	101-200 Units per month		192	9.65%		22.38		26.66	-	4.08
	201-300 Units per month	-	199	10.01%	-	23.10	-	27.18	-	4.08
	301 - 700 Units per month	-	111	5.57%	-	24.34	-	28.42	-	4.08
	Above700 Units per month	-	19	0.96%	-	27.78	-	31.86	-	4.08
	For peak load requirement exceeding 5 kW	-						-		
	Time of Use (TOU)-Peak	-	19	0.96%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	57,699	87	4.36%	-	19.40	-	23.48	-	4.08
	Total Residential	**258,754**	**822**	**41.30%**						
G.Service	A-3	67,824	68	3.44%		23.85		27.93	-	4.08
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	52	2.62%	-	23.77	-	27.85	-	4.08
		-						-		
	For peak load requirement exceeding 5 kW	-						-		
	Regular	6,802	2	0.09%	500.00	21.78	500.00	25.86	-	4.08
	Time of Use (TOU)-Peak	-	17	0.84%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	423,198	74	3.70%	500.00	20.68	500.00	24.76		4.08
	Total Commercial	**452,000**	**144**	**7.25%**				-		
INDUSTRIAL	B1	1	3	0.16%	-	22.87	-	26.95	-	4.08
	B1 - Time of Use (TOU)-Peak	-	6	0.31%	-	26.76	-	30.84	-	4.08
	B1 - Time of Use (TOU)-Off Peak	421,318	36	1.81%	-	20.66	-	24.74	-	4.08
	B2	9,212	2	0.11%	500.00	22.76	500.00	26.84	-	4.08
	B2 - Time of Use (TOU)-Peak	-	30	1.49%	-	26.76	-	30.84	-	4.08
	B2 - Time of Use (TOU)-Off Peak	915,233	166	8.35%	500.00	20.16	500.00	24.24	-	4.08
	B3 - Time of Use (TOU)-Peak	-	63	3.15%	-	26.76	-	30.84	-	4.08
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	326	16.40%	460.00	21.56	460.00	25.64	-	4.08
	B4 - Time of Use (TOU)-Peak	-	22	1.12%	-	26.76	-	30.84	-	4.08
	B4 -Time of Use (TOU)-Off Peak	377,646	121	6.09%	440.00	21.36	440.00	25.44	-	4.08
	Total Industrial	**2,772,774**	**776**	**38.98%**				-		
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	23.39	-	27.47	-	4.08
	C1(b) Supply at 400 Volts - exceeding 5kW	855	0	0.01%	500.00	23.19	500.00	27.27	-	4.08
	Time of Use (TOU)-Peak	-	0	0.02%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	5,680	2	0.11%	500.00	20.18	500.00	24.26	-	4.08
	C2 Supply at 11 kV	12,351	6	0.29%	500.00	23.09	500.00	27.17	-	4.08
	Time of Use (TOU)-Peak	-	5	0.27%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	75,357	23	1.16%	460.00	21.58	460.00	25.66	-	4.08
	C3 Supply above 11 kV	103,221	11	0.57%	440.00	22.98	440.00	27.06	-	4.08
	Time of Use (TOU)-Peak	-	2	0.08%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	-	7	0.36%	440.00	21.38	440.00	25.46	-	4.08
	Total Single Point Supply	**197,484**	**57**	**2.87%**				-		
AGRICULTURE TUBEWELL- TARIFF D	D1 Scarp	-	0	0.01%	-	23.39	-	27.47	-	4.08
	D2 Agricultual Tube-wells	20,495	6	0.28%	200.00	26.78	200.00	30.86	-	4.08
	D-1(b) SCARP and agricultural more than 20 KW	-	-		-		-	-	-	-
	Time of Use (TOU) - Peak	-	14	0.72%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU) -Off Peak	452,209	86	4.31%	200.00	20.18	200.00	24.26	-	4.08
	Total Agriculture	**472,704**	**106**	**5.31%**				-		
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	27.78	-	31.86	-	4.08
	E-1(ii)Commercial Supply	14	4	0.20%	-	23.76	-	27.84	-	4.08
	E-2 Industrial Supply	1	0	0.01%	-	25.76	-	29.84	-	4.08
								-		
	Total Temporary	**15**	**4**	**0.22%**				-		
OTHERS	Public Lighting - G	-	11	0.55%	-	27.11	-	31.19	-	4.08
	Residential Colonies-H	-	1	0.04%	-	27.40	-	31.48	-	4.08
	Railway Traction - I	-	-	0.00%	-	27.42	-	31.50	-	4.08
	Co-Generation Tariff	-	-	0.00%	-	-	-	-	-	-
Special Contracts	J-2A 85	327	0	0.01%	-	23.77	-	27.85	-	4.08
	J-2 (C) T 87 Peak	-	0	0.01%	-	26.78	-	30.86	-	4.08
	J-2 (C) T 87 Off Peak	2,535	1	0.03%	-	20.67	-	24.75	-	4.08
	Total	**4,224,417**	**1,990**	**100.00%**						

Annex-5 (2/2)

Lahore Electric Supply Company Limited
Existing & Proposed Tariff Statement
Oct-23

PARTICULARS		Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	NEPRA Det. Rates (2022-23) dated 02-06-2022		Proposed New Tariff		Difference	
					Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)
	1	2	3	4	8	9	10	11	12	13
RESIDENTIAL	Up to 50 Units	201,056	3	0.16%		16		16	-	-
	For peak load requirement up to 5 kW	-								
	01-100 Units per month	-	192	9.63%		3,715		4,496	-	782
	101-200 Units per month		192	9.65%		4,335		5,119	-	784
	201-300 Units per month	-	199	10.01%		4,600		5,413	-	813
	301 - 700 Units per month	-	111	5.57%		2,698		3,151	-	452
	Above 700 Units per month	-	19	0.96%		532		610	-	78
	For peak load requirement exceeding 5 kW	-	-			-		-		
	Time of Use (TOU)-Peak	-	19	0.96%	-	512	-	590	-	78
	Time of Use (TOU)-Off Peak	57,699	87	4.36%	-	1,685	-	2,040	-	355
	Total Residential	**258,754**	**822**	**41.30%**	-	**18,094**	-	**21,435**	-	**3,342**
G.S ervi ce	A-3	67,824	68	3.44%		1,632	-	1,911	-	279
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,600	52	2.62%	-	1,237	-	1,450	-	212
		-	-							
	For peak load requirement exceeding 5 kW	-	-							
	Regular	6,862	2	0.09%	3	40	3	48	-	8
	Time of Use (TOU)-Peak	-	17	0.84%	-	447	-	515	-	68
	Time of Use (TOU)-Off Peak	423,198	74	3.70%	212	1,523	212	1,823	-	300
	Total Commercial	**452,000**	**144**	**7.25%**	**215**	**3,247**	**215**	**3,835**	-	**589**
INDUSTRIAL	B1	1	3	0.16%	-	71	-	84	-	13
	B1 - Time of Use (TOU)-Peak	-	6	0.31%	-	167	-	192	-	25
	B1 - Time of Use (TOU)-Off Peak	421,518	36	1.81%	-	744	-	891	-	147
	B2	9,212	2	0.11%	5	48	5	57	-	9
	B2 - Time of Use (TOU)-Peak	-	30	1.49%	-	792	-	912	-	121
	B2 - Time of Use (TOU)-Off Peak	915,233	166	8.35%	458	3,351	458	4,030	-	679
	B3 - Time of Use (TOU)-Peak	-	63	3.15%	-	1,680	-	1,936	-	256
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	326	16.40%	483	7,038	483	8,370	-	1,332
	B4 - Time of Use (TOU)-Peak	-	22	1.12%	-	594	-	685	-	91
	B4 -Time of Use (TOU)-Off Peak	377,646	121	6.09%	166	2,587	166	3,082	-	494
	Total Industrial	**2,772,774**	**776**	**38.98%**	**1,111**	**17,072**	**1,111**	**20,239**	-	**3,167**
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	1	-	1	-	0
	C1(b) Supply at 400 Volts - exceeding 5kW	855	0	0.01%	0	6	0	7	-	1
	Time of Use (TOU)-Peak	-	0	0.02%	-	9	-	10	-	1
	Time of Use (TOU)-Off Peak	5,680	2	0.11%	3	46	3	55	-	9
	C2 Supply at 11 kV	12,351	6	0.29%	6	132	6	156	-	23
	Time of Use (TOU)-Peak	-	5	0.27%	-	143	-	165	-	22
	Time of Use (TOU)-Off Peak	75,357	23	1.16%	35	498	35	592	-	94
	C3 Supply above 11 kV	103,221	11	0.57%	45	260	45	307	-	46
	Time of Use (TOU)-Peak	-	2	0.08%	-	45	-	52	-	7
	Time of Use (TOU)-Off Peak	-	7	0.36%	-	153	-	183	-	29
	Total Single Point Supply	**197,484**	**57**	**2.87%**	**90**	**1,293**	**90**	**1,526**	-	**233**
AGRICULTURE TUBEWELL- TARIFF D	D1 Scarp	-	0	0.01%	-	3	-	3	-	0
	D2 Agricultural Tube-wells	20,495	6	0.28%	4	148	4	170	-	23
	D-1(b) SCARP and agricultural more than 20 KW	-	-		-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	14	0.72%	-	386	-	445	-	59
	Time of Use (TOU) -Off Peak	452,209	86	4.31%	90	1,730	90	2,079	-	350
	Total Agriculture	**472,704**	**106**	**5.31%**	**95**	**2,266**	**95**	**2,698**	-	**432**
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	1	-	1	-	0
	E-1(ii)Commercial Supply	14	4	0.20%	-	97	-	113	-	17
	E-2 Industrial Supply	1	0	0.01%	-	6	-	7	-	1
			-		-	-	-	-		
	Total Temporary	**15**	**4**	**0.22%**	-	**103**	-	**121**	-	**18**
OTHERS	Public Lighting - G	-	11	0.55%	-	299	-	344	-	45
	Residential Colonies-H	-	1	0.04%	-	19	-	22	-	3
	Railway Traction - I	-	-	0.00%		-	-	-	-	-
	Co-Generation Tariff	-	-			-		-	-	-
	J-2A 85	327	0	0.01%	-	3	-	3	-	0
	J-2 (C) T 87 Peak	-	0	0.01%	-	4	-	5	-	1
	J-2 (C) T 87 Off Peak	2,535	1	0.03%	-	14	-	17	-	3
	Total	4,224,417	1,990	100.00%	1,510	44,846	1,510	53,157	-	8,110

Lahore Electric Supply Company Limited
Existing & Proposed Tariff Statement
Nov-23

Annex-5 (1/2)
Form - 26

	PARTICULARS	Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	NEPRA Det. Rates (2022-23) dated 02-06-2022		Proposed New Tarif (2023-24)		Increase	
					Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh
	1	2	3	4	8	9	10	11	12	13
RESIDENTIAL	Up to 50 Units	201,956	3	0.16%	-	5.00	-	5.00	-	-
	For peak load requirement up to 5 kW	-						-		
	01-100 Units per month	-	162	9.63%	-	19.39	-	23.47	-	4.08
	101-200 Units per month		162	9.65%		22.58		26.66	-	4.08
	201-300 Units per month	-	168	10.01%	-	23.10	-	27.18	-	4.08
	301 - 700 Units per month	-	94	5.57%	-	24.34	-	28.42	-	4.08
	Above700 Units per month	-	16	0.96%	-	27.78	-	31.86	-	4.08
	For peak load requirement exceeding 5 kW	-						-		
	Time of Use (TOU)-Peak	-	16	0.96%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	57,699	73	4.36%	-	19.40	-	23.48	-	4.08
	Total Residential	**258,754**	**694**	**41.30%**						
G.S ervi ce	A-3	67,824	58	3.44%		23.85		27.93	-	4.08
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,090	44	2.62%	-	23.77	-	27.85	-	4.08
		-						-		
	For peak load requirement exceeding 5 kW	-						-		
	Regular	6,802	2	0.09%	500.00	21.78	500.00	25.36	-	4.08
	Time of Use (TOU)-Peak	-	14	0.84%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	423,198	62	3.70%	500.00	20.68	500.00	24.76	-	4.08
	Total Commercial	**452,000**	**127**	**7.25%**				-		
INDUSTRIAL	B1	1	3	0.16%	-	22.87	-	26.95	-	4.08
	B1 - Time of Use (TOU)-Peak	-	5	0.31%	-	26.76	-	30.84	-	4.08
	B1 - Time of Use (TOU)-Off Peak	421,518	30	1.81%	-	20.66	-	24.74	-	4.08
	B2	9,212	2	0.11%	500.00	22.76	500.00	26.84	-	4.08
	B2 - Time of Use (TOU)-Peak	-	25	1.49%	-	26.76	-	30.84	-	4.08
	B2 - Time of Use (TOU)-Off Peak	915,233	140	8.35%	500.00	20.16	500.00	24.24	-	4.08
	B3 - Time of Use (TOU)-Peak	-	53	3.15%	-	26.76	-	30.84	-	4.08
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	275	16.40%	460.00	21.56	460.00	25.64	-	4.08
	B4 - Time of Use (TOU)-Peak	-	19	1.12%	-	26.76	-	30.84	-	4.08
	B4 - Time of Use (TOU)-Off Peak	377,646	102	6.09%	440.00	21.36	440.00	25.44	-	4.08
	Total Industrial	**2,772,774**	**655**	**38.98%**				-		
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	23.39	-	27.47	-	4.08
	C1(b) Supply at 400 Volts - exceeding 5kW	855	0	0.01%	500.00	23.19	500.00	27.27	-	4.08
	Time of Use (TOU)-Peak	-	0	0.02%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	5,680	2	0.11%	500.00	20.18	500.00	24.26	-	4.08
	C2 Supply at 11 kV	12,351	5	0.29%	500.00	23.09	500.00	27.17	-	4.08
	Time of Use (TOU)-Peak	-	5	0.27%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	75,357	19	1.16%	460.00	21.58	460.00	25.66	-	4.08
	C3 Supply above 11 kV	103,221	10	0.57%	440.00	22.98	440.00	27.06	-	4.08
	Time of Use (TOU)-Peak	-	1	0.08%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	-	6	0.36%	440.00	21.38	440.00	25.46	-	4.08
	Total Single Point Supply	**197,484**	**48**	**2.87%**				-		
AGRICULTURE TUBEWELL- TARIFF D	D1 Scarp	-	6	0.01%	-	23.39	-	27.47	-	4.08
	D2 Agricultual Tube-wells	20,495	5	0.28%	200.00	26.78	200.00	30.86	-	4.08
	D-1(b) SCARP and agricultural more than 20 KW	-	-		-		-	-	-	-
	Time of Use (TOU) - Peak	-	12	0.72%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU) -Off Peak	452,209	72	4.31%	200.00	20.18	200.00	24.26	-	4.08
	Total Agriculture	**472,704**	**89**	**5.31%**				-		
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	27.78	-	31.86	-	4.08
	E-1(ii)Commercial Supply	14	3	0.20%	-	23.76	-	27.84	-	4.08
	E-2 Industrial Supply	1	0	0.01%	-	25.76	-	29.84	-	4.08
								-		
	Total Temporary	**15**	**4**	**0.22%**				-		
OTHERS	Public Lighting - G	-	9	0.55%	-	27.11	-	31.19	-	4.08
	Residential Colonies-H	-	1	0.04%	-	27.40	-	31.48	-	4.08
	Railway Traction - I	-	-	0.00%	-	27.42	-	31.50	-	4.08
	Co-Generation Tariff	-	-	0.00%	-	-	-	-	-	-
Special Contracts	J-2A 85	327	0	0.01%	-	23.77	-	27.85	-	4.08
	J-2 (C) T 87 Peak	-	0	0.01%	-	26.78	-	30.86	-	4.08
	J-2 (C) T 87 Off Peak	2,535	1	0.05%	-	20.67	-	24.75	-	4.08
	Total	**4,224,417**	**1,680**	**100.00%**						

Lahore Electric Supply Company Limited
Existing & Proposed Tariff Statement
Nov-23

PARTICULARS		Avg. Load (kW)	Projected Sales (MKWh)	Sales Mix (%)	NEPRA Det. Rates (2022-23) dated 02-06-2022		Proposed New Tariff		Difference	
					Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)
	1	2	3	4	8	9	10	11	12	13
RESIDENTIAL	Up to 50 Units*	201,056	3	0.16%		14		14	-	-
	For peak load requirement up to 5 kW	-								
	01-100 Units per month	-	162	9.63%		3,134		3,794	-	660
	101-200 Units per month		162	9.65%		3,658		4,319	-	661
	201-300 Units per month	-	168	10.01%		3,882		4,568	-	686
	301 - 700 Units per month	-	94	5.57%		2,277		2,659	-	382
	Above700 Units per month	-	16	0.96%		449		515	-	66
	For peak load requirement exceeding 5 kW	-	-			-		-		
	Time of Use (TOU)-Peak	-	16	0.96%	-	432	-	498	-	66
	Time of Use (TOU)-Off Peak	57,699	73	4.36%	-	1,422	-	1,721	-	299
	Total Residential	258,754	694	41.30%	-	15,268	-	18,088	-	2,820
G.S	A-3	67,824	58	3.44%		1,377	-	1,613	-	236
COMMERCIAL A2										
	For peak load requirement up to 5 kW	22,000	44	2.62%	-	1,044	-	1,223	-	179
		-	-							
	For peak load requirement exceeding 5 kW	-	-							
	Regular	6,802	2	0.09%	3	34	3	40	-	6
	Time of Use (TOU)-Peak	-	14	0.84%	-	377	-	435	-	57
	Time of Use (TOU)-Off Peak	423,198	62	3.70%	212	1,285	212	1,538	-	254
	Total Commercial	452,000	122	7.25%	215	2,740	215	3,236	-	497
INDUSTRIAL	B1	1	3	0.16%	-	60	-	71	-	11
	B1 - Time of Use (TOU)-Peak	-	5	0.31%	-	141	-	162	-	21
	B1 - Time of Use (TOU)-Off Peak	421,518	30	1.81%	-	628	-	752	-	124
	B2	9,212	2	0.11%	5	41	5	48	-	7
	B2 - Time of Use (TOU)-Peak	-	25	1.49%	-	668	-	770	-	102
	B2 - Time of Use (TOU)-Off Peak	915,233	140	8.35%	458	2,828	458	3,401	-	573
	B3 - Time of Use (TOU)-Peak	-	53	3.15%	-	1,418	-	1,634	-	216
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	275	16.40%	483	5,939	483	7,063	-	1,124
	B4 - Time of Use (TOU)-Peak	-	19	1.12%	-	501	-	578	-	76
	B4 -Time of Use (TOU)-Off Peak	377,646	102	6.09%	166	2,183	166	2,600	-	417
	Total Industrial	2,772,774	655	38.98%	1,111	14,406	1,111	17,078	-	2,672
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	1	-	1	-	0
	C1(b) Supply at 400 Volts - exceeding 5kW	855	0	0.01%	0	5	0	6	-	1
	Time of Use (TOU)-Peak	-	0	0.02%	-	7	-	8	-	1
	Time of Use (TOU)-Off Peak	5,680	2	0.11%	3	39	3	47	-	8
	C2 Supply at 11 kV	12,351	5	0.29%	6	112	6	131	-	20
	Time of Use (TOU)-Peak	-	5	0.27%	-	121	-	139	-	18
	Time of Use (TOU)-Off Peak	75,357	19	1.16%	35	420	35	500	-	80
	C3 Supply above 11 kV	103,221	10	0.57%	45	220	45	259	-	39
	Time of Use (TOU)-Peak	-	1	0.08%	-	38	-	44	-	6
	Time of Use (TOU)-Off Peak	-	6	0.36%	-	129	-	154	-	25
	Total Single Point Supply	197,484	48	2.87%	90	1,091	90	1,288	-	197
AGRICULTURE TUBEWELL- TARIFF D	D1 Scarp	-	0	0.01%	-	2	-	3	-	0
	D2 Agricultual Tubewells	20,495	5	0.28%	4	125	4	144	-	19
	D-1(b) SCARP and agricultural more than 20 KW	-	-		-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	12	0.72%	-	326	-	376	-	50
	Time of Use (TOU) -Off Peak	452,209	72	4.31%	90	1,459	90	1,755	-	295
	Total Agriculture	472,704	89	5.31%	95	1,912	95	2,277	-	364
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	1	-	1	-	0
	E-1(ii)Commercial Supply	14	3	0.20%	-	82	-	96	-	14
	E-2 Industrial Supply	1	0	0.01%	-	5	-	6	-	1
			-		-	-	-			
	Total Temporary	15	4	0.22%	-	87	-	102	-	15
OTHERS	Public Lighting - G	-	9	0.55%	-	252	-	290	-	38
	Residential Colonies-H	-	1	0.04%	-	16	-	19	-	2
	Railway Traction - I	-	-	0.00%	-	-	-	-	-	-
	Co-Generation Tariff	-	-			-		-	-	-
	J-2A 85	327	0	0.01%	-	2	-	3	-	0
	J-2 (C) T 87 Peak	-	0	0.01%	-	3	-	4	-	1
	J-2 (C) T 87 Off Peak	2,535	1	0.03%	-	12	-	14	-	2
	Total	4,224,417	1,680	100.00%	1,510	37,167	1,510	44,011	-	6,844

Lahore Electric Supply Company Limited
Existing & Proposed Tariff Statement
Dec-23

Annex-5 (1/2)
Form - 26

	PARTICULARS	Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	NEPRA Det. Rates (2022-23) dated 02-06-2022		Proposed New Tarif (2023-24)		Increase	
					Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh
	1	2	3	4	8	9	10	11	12	13
RESIDENTIAL	Up to 50 Units	201,056	3	0.15%	-	5.00	-	5.00	-	-
	For peak load requirement up to 5 kW	-						-		
	01-100 Units per month	-	185	9.63%	-	19.39	-	23.47	-	4.08
	101-200 Units per month		186	9.65%		22.58		26 66	-	4.08
	201-300 Units per month	-	193	10.01%	-	23.10	-	27.18	-	4.08
	301 - 700 Units per month	-	107	5.57%	-	24.34	-	28.42	-	4.08
	Above700 Units per month	-	19	0.96%	-	27.78	-	31.86	-	4.08
	For peak load requirement exceeding 5 kW	-						-		
	Time of Use (TOU)-Peak	-	19	0.96%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	57,699	84	4.36%	-	19.40	-	23.48	-	4.08
	Total Residential	**258,754**	**796**	**41.30%**						
G.S ervice	A-3	67,824	66	3.44%		23.85		27.93	-	4.08
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	50	2.62%	-	23.77	-	27.85	-	4.08
		-						-		
	For peak load requirement exceeding 5 kW	-						-		
	Regular	6,802	2	0.09%	500.00	21.78	500.00	25.86	-	4.08
	Time of Use (TOU)-Peak	-	16	0.84%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	423,198	71	3.70%	500.00	20.68	500.00	24.76	-	4.08
	Total Commercial	**452,000**	**140**	**7.25%**				-		
INDUSTRIAL	B1	1	3	0.16%	-	22.87	-	26.95	-	4.08
	B1 - Time of Use (TOU)-Peak	-	6	0.31%	-	26.76	-	30.84	-	4.08
	B1 - Time of Use (TOU)-Off Peak	421,518	35	1.81%	-	20.66	-	24.74	-	4.08
	B2	9,212	2	0.11%	500.00	22.76	500.00	26.84	-	4.08
	B2 - Time of Use (TOU)-Peak	-	29	1.49%	-	26.76	-	30.84	-	4.08
	B2 - Time of Use (TOU)-Off Peak	915,233	161	8.35%	500.00	20.16	500.00	24.24	-	4.08
	B3 - Time of Use (TOU)-Peak	-	61	3.15%	-	26.76	-	30.84	-	4.08
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	316	16.40%	460.00	21.56	460.00	25.64	-	4.08
	B4 - Time of Use (TOU)-Peak	-	21	1.12%	-	26.76	-	30.84	-	4.08
	B4 -Time of Use (TOU)-Off Peak	377,646	117	6.09%	440.00	21.36	440.00	25.44	-	4.08
	Total Industrial	**2,772,774**	**751**	**38.98%**				-		
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	23.39	-	27.47	-	4.08
	C1(b) Supply at 400 Volts - exceeding 5kW	855	0	0.01%	500.00	23.19	500.00	27.27	-	4.08
	Time of Use (TOU)-Peak	-	0	0.02%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	5,680	2	0.11%	500.00	20.18	500.00	24.26	-	4.08
	C2 Supply at 11 kV	12,351	6	0.29%	500.00	23.09	500.00	27.17	-	4.08
	Time of Use (TOU)-Peak	-	5	0.27%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	75,357	22	1.16%	460.00	21.58	460.00	25.66	-	4.08
	C3 Supply above 11 kV	103,221	11	0.57%	440.00	22.98	440.00	27.06	-	4.08
	Time of Use (TOU)-Peak	-	2	0.08%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	-	7	0.36%	440.00	21.38	440.00	25.46	-	4.08
	Total Single Point Supply	**197,484**	**55**	**2.87%**				-		
AGRICULTURE TUBEWELL- TARIFF D	D1 Scarp	-	0	0.01%	-	23.39	-	27.47	-	4.08
	D2 Agricultual Tube-wells	20,495	5	0.28%	200.00	26.78	200.00	30.86	-	4.08
	D-1(b) SCARP and agricultural more than 20 KW	-	-		-		-	-	-	-
	Time of Use (TOU) - Peak	-	14	0.72%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU) -Off Peak	452,209	83	4.31%	200.00	20.18	200.00	24.26	-	4.08
	Total Agriculture	**472,704**	**102**	**5.31%**				-		
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	27 78	-	31.86	-	4.08
	E-1(ii)Commercial Supply	14	4	0.20%	-	23.76	-	27.84	-	4.08
	E-2 Industrial Supply	1	0	0.01%	-	25.76	-	29.84	-	4.08
								-		
	Total Temporary	**15**	**4**	**0.22%**				-		
OTHERS	Public Lighting - G	-	11	0.55%	-	27.11	-	31.19	-	4.08
	Residential Colonies-H	-	1	0.04%	-	27.40	-	31.48	-	4.08
	Railway Traction - I	-	-	0.00%	-	27.42	-	31.50	-	4.08
	Co-Generation Tariff	-	-	0.00%	-	-	-	-	-	-
Special Contracts	J-2A 85	327	0	0.01%	-	23.77	-	27.85	-	4.08
	J-2 (C) T 87 Peak	-	0	0.01%	-	26.78	-	30.86	-	4.08
	J-2 (C) T 87 Off Peak	2,535	1	0.03%	-	20.67	-	24.75	-	4.08
	Total	**4,724,417**	**1,927**	**100.00%**						

Lahore Electric Supply Company Limited
Existing & Proposed Tariff Statement
Dec-23

Annex-5 (2/3)

PARTICULARS		Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	NEPRA Det. Rates (2022-23) dated 01-06-2022		Proposed New Tariff		Difference	
					Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)
1		2	3	4	8	9	10	11	12	13
RESIDENTIAL	Up to 50 Units	201,056	2	0.16%		16		16	-	-
	For peak load requirement up to 5 kW	-						-		
	01-100 Units per month	-	185	9.63%		3,596		4,353	-	757
	101-200 Units per month		186	9.65%		4,197		4,955	-	759
	201-300 Units per month	-	193	10.01%		4,454		5,240	-	787
	301 - 700 Units per month	-	107	5.57%		2,612		3,050	-	438
	Above700 Units per month	-	19	0.96%		515		591	-	76
	For peak load requirement exceeding 5 kW	-	-			-		-		
	Time of Use (TOU)-Peak	-	19	0.96%	-	496	-	572	-	76
	Time of Use (TOU)-Off Peak	57,699	84	4.36%	-	1,631	-	1,975	-	343
	Total Residential	**258,754**	**796**	**41.30%**	-	**17,516**	-	**20,751**	-	**3,235**
G.Service	A-3	67,824	66	3.44%		1,580	-	1,850	-	270
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	50	2.62%	-	1,198	-	1,403	-	206
		-	-							
	For peak load requirement exceeding 5 kW	-	-							
	Regular	6,802	2	0.09%	3	39	3	46	-	7
	Time of Use (TOU)-Peak	-	16	0.84%	-	433	-	499	-	66
	Time of Use (TOU)-Off Peak	423,198	71	3.70%	212	1,474	212	1,765	-	291
	Total Commercial	**452,000**	**140**	**7.25%**	**215**	**3,143**	**215**	**3,713**	-	**570**
INDUSTRIAL	B1	1	3	0.16%	-	69	-	81	-	12
	B1 - Time of Use (TOU)-Peak	-	6	0.31%	-	161	-	186	-	25
	B1 - Time of Use (TOU)-Off Peak	421,518	35	1.81%	-	720	-	862	-	142
	B2	9,212	2	0.11%	5	47	5	55	-	8
	B2 - Time of Use (TOU)-Peak	-	29	1.49%	-	766	-	883	-	117
	B2 - Time of Use (TOU)-Off Peak	915,233	161	8.35%	458	3,244	458	3,901	-	657
	B3 - Time of Use (TOU)-Peak	-	61	3.15%	-	1,626	-	1,874	-	248
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	316	16.40%	483	6,813	483	8,103	-	1,290
	B4 - Time of Use (TOU)-Peak	-	21	1.12%	-	575	-	663	-	88
	B4 -Time of Use (TOU)-Off Peak	377,646	117	6.09%	166	2,505	166	2,983	-	479
	Total Industrial	**2,772,774**	**751**	**38.98%**	**1,111**	**16,527**	**1,111**	**19,593**	-	**3,065**
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	1	-	1	-	0
	C1(b) Supply at 400 Volts - exceeding 5kW	855	0	0.01%	0	5	0	6	-	1
	Time of Use (TOU)-Peak	-	0	0.02%	-	8	-	10	-	1
	Time of Use (TOU)-Off Peak	5,680	2	0.11%	3	44	3	53	-	9
	C2 Supply at 11 kV	12,351	6	0.29%	6	128	6	151	-	23
	Time of Use (TOU)-Peak	-	5	0.27%	-	139	-	160	-	21
	Time of Use (TOU)-Off Peak	75,357	22	1.16%	35	482	35	574	-	91
	C3 Supply above 11 kV	103,221	11	0.57%	45	252	45	297	-	45
	Time of Use (TOU)-Peak	-	2	0.08%	-	43	-	50	-	7
	Time of Use (TOU)-Off Peak	-	7	0.36%	-	148	-	177	-	28
	Total Single Point Supply	**197,484**	**55**	**2.87%**	**90**	**1,252**	**90**	**1,478**	-	**226**
AGRICULTURE TUBEWELL- TARIFF D	D1 Scarp	-	0	0.01%	-	3	-	3	-	0
	D2 Agricultural Tube-wells	20,495	5	0.28%	4	143	4	165	-	22
	D-1(b) SCARP and agricultural more than 20 KW	-	-		-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	14	0.72%	-	374	-	431	-	57
	Time of Use (TOU) -Off Peak	452,209	83	4.31%	90	1,674	90	2,013	-	339
	Total Agriculture	**472,704**	**102**	**5.31%**	**95**	**2,194**	**95**	**2,612**	-	**418**
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	1	-	1	-	0
	E-1(ii)Commercial Supply	14	4	0.20%	-	94	-	110	-	16
	E-2 Industrial Supply	1	0	0.01%	-	6	-	7	-	1
			-		-	-	-	-		
	Total Temporary	**15**	**4**	**0.22%**	-	**100**	-	**117**	-	**17**
OTHERS	Public Lighting - G	-	11	0.55%	-	289	-	333	-	44
	Residential Colonies-H	-	1	0.04%	-	19	-	21	-	3
	Railway Traction - I	-	-	0.00%	-	-	-	-	-	-
	Co-Generation Tariff	-	-			-		-	-	-
	J-2A 35	327	0	0.01%	-	3	-	3	-	0
	J-2 (C) T 87 Peak	-	0	0.01%	-	4	-	5	-	1
	J-2 (C) T 87 Off Peak	2,535	1	0.03%	-	14	-	16	-	3
	Total	**4,224,417**	**1,927**	**100.00%**	**1,510**	**42,640**	**1,510**	**50,491**	-	**7,852**

Lahore Electric Supply Company Limited
Existing & Proposed Tariff Statement
Qtr -2 (2023-24)

Annex-5 (1/2)
Form - 26

PARTICULARS		Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	NEPRA Det. Rates (2022-23) dated 02-06-2022		Proposed New Tarif (2023-24)		Increase	
					Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh
	1	2	3	4	8	9	10	11	12	13
RESIDENTIAL	Up to 50 Units	201,056	9	0.16%	-	5.00	-	5.00	-	-
	For peak load requirement up to 5 kW	-						-		
	01-100 Units per month	-	539	9.63%	-	19.39	-	23.47	-	4.08
	101-200 Units per month		540	9.65%		22.58		26.66	-	4.08
	201-300 Units per month	-	560	10.01%	-	23.10	-	27.18	-	4.08
	301 - 700 Units per month	-	312	5.57%	-	24.34	-	28.42	-	4.08
	Above700 Units per month	-	54	0.96%	-	27.78	-	31.86	-	4.08
	For peak load requirement exceeding 5 kW	-						-		
	Time of Use (TOU)-Peak	-	54	0.96%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	57,699	244	4.36%	-	19.40	-	23.48	-	4.08
	Total Residential	258,754	2,311	41.30%						
G.S ervi ce	A-3	67,324	192	3.44%		23.85		27.93	-	4.08
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	146	2.62%	-	23.77	-	27.85	-	4.08
		-						-		
	For peak load requirement exceeding 5 kW	-						-		
	Regular	6,802	5	0.09%	500.00	21.78	500.00	25.86	-	4.08
	Time of Use (TOU)-Peak	-	47	0.84%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	423,198	207	3.70%	500.00	20.68	500.00	24.76	-	4.08
	Total Commercial	452,000	405	7.25%				-		
INDUSTRIAL	B1	1	9	0.16%	-	22.87	-	26.95	-	4.08
	B1 - Time of Use (TOU)-Peak	-	18	0.31%	-	26.76	-	30.84	-	4.08
	B1 - Time of Use (TOU)-Off Peak	421,518	101	1.81%	-	20.66	-	24.74	-	4.08
	B2	9,212	6	0.11%	500.00	22.76	500.00	26.84	-	4.08
	B2 - Time of Use (TOU)-Peak	-	83	1.49%	-	26.76	-	30.84	-	4.08
	B2 - Time of Use (TOU)-Off Peak	915,233	467	8.35%	500.00	20.16	500.00	24.24	-	4.08
	B3 - Time of Use (TOU)-Peak	-	177	3.15%	-	26.76	-	30.84	-	4.08
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	918	16.40%	460.00	21.56	460.00	25.64	-	4.08
	B4 - Time of Use (TOU)-Peak	-	62	1.12%	-	26.76	-	30.84	-	4.08
	B4 -Time of Use (TOU)-Off Peak	377,646	341	6.09%	440.00	21.36	440.00	25.44	-	4.08
	Total Industrial	2,772,774	2,182	38.98%				-		
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	23.39	-	27.47	-	4.08
	C1(b) Supply at 400 Volts - exceeding 5kW	855	1	0.01%	500.00	23.19	500.00	27.27	-	4.08
	Time of Use (TOU)-Peak	-	1	0.02%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	5,680	6	0.11%	500.00	20.18	500.00	24.26	-	4.08
	C2 Supply at 11 kV	12,351	16	0.29%	500.00	23.09	500.00	27.17	-	4.08
	Time of Use (TOU)-Peak	-	15	0.27%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	75,357	65	1.16%	460.00	21.58	460.00	25.66	-	4.08
	C3 Supply above 11 kV	103,221	32	0.57%	440.00	22.98	440.00	27.06	-	4.08
	Time of Use (TOU)-Peak	-	5	0.08%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	-	20	0.36%	440.00	21.38	440.00	25.46	-	4.08
	Total Single Point Supply	197,484	161	2.87%				-		
AGRICULTURE TUBEWELL- TARIFF D	D1 Scarp	-	0	0.01%	-	23.39	-	27.47	-	4.08
	D2 Agricultural Tube-wells	20,495	16	0.28%	200.00	26.78	200.00	30.86	-	4.08
	D-1(b) SCARP and agricultural more than 20 KW	-	-		-		-	-	-	-
	Time of Use (TOU) - Peak	-	41	0.72%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU) -Off Peak	452,209	241	4.31%	200.00	20.18	200.00	24.26	-	4.08
	Total Agriculture	472,704	297	5.31%				-		
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	27.78	-	31.86	-	4.08
	E-1(ii)Commercial Supply	14	11	0.20%	-	23.76	-	27.84	-	4.08
	E-2 Industrial Supply	1	1	0.01%	-	25.76	-	29.84	-	4.08
								-		
	Total Temporary	15	12	0.22%				-		
OTHERS	Public Lighting - G	-	31	0.55%	-	27.11	-	31.19	-	4.08
	Residential Colonies-H	-	2	0.04%	-	27.40	-	31.48	-	4.08
	Railway Traction - I	-	-	0.00%	-	27.42	-	31.50	-	4.08
	Co-Generation Tariff	-	-	0.00%	-	-	-	-	-	-
Special Contracts	J-2A 85	327	0	0.01%	-	23.77	-	27.85	-	4.08
	J-2 (C) T 87 Peak	-	0	0.01%	-	26.78	-	30.86	-	4.08
	J-2 (C) T 87 Off Peak	2,535	2	0.03%	-	20.67	-	24.75	-	4.08
	Total	4,224,417	5,597	100.00%						

Lahore Electric Supply Company Limited
Existing & Proposed Tariff Statement
Qtr-2 (2023-24)

PARTICULARS		Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	NEPRA Det. Rates (2022-23) dated 02-06-2022		Proposed New Tariff		Difference	
					Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)
1		2	3	4	8	9	10	11	12	13
RESIDENTIAL	Up to 50 Units	201,056	9	0.16%		45		45	-	-
	For peak load requirement up to 5 kW	-								
	01-100 Units per month	-	539	9.63%		10,445		12,644	-	2,199
	101-200 Units per month		540	9.65%		12,189		14,393	-	2,203
	201-300 Units per month	-	560	10.01%		12,936		15,221	-	2,286
	301 - 700 Units per month	-	312	5.57%		7,588		8,860	-	1,272
	Above700 Units per month	-	54	0.96%		1,496		1,716	-	220
	For peak load requirement exceeding 5 kW	-	-			-		-		
	Time of Use (TOU)-Peak	-	54	0.96%	-	1,441	-	1,660	-	220
	Time of Use (TOU)-Off Peak	57,699	244	4.36%	-	4,738	-	5,735	-	997
	Total Residential	258,754	2,311	41.30%	-	50,878	-	60,274	-	9,396
G.S	A-3	67,824	192	3.44%		4,589	-	5,374	-	785
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	32,000	146	2,62%	-	3,479	-	4,076	-	597
		-	-							
	For peak load requirement exceeding 5 kW	-	-							
	Regular	6,802	5	0.09%	10	113	10	134	-	21
	Time of Use (TOU)-Peak	-	47	0.84%	-	1,257	-	1,448	-	192
	Time of Use (TOU)-Off Peak	423,198	207	3.70%	635	4,281	635	5,126	-	845
	Total Commercial	452,000	405	7.25%	645	9,130	645	10,785	-	1,655
INDUSTRIAL	B1	1	9	0.16%	-	200	-	236	-	36
	B1 - Time of Use (TOU)-Peak	-	18	0.31%	-	469	-	540	-	71
	B1 - Time of Use (TOU)-Off Peak	421,518	101	1.81%	-	2,091	-	2,505	-	413
	B2	9,212	6	0.11%	14	136	14	161	-	24
	B2 - Time of Use (TOU)-Peak	-	83	1.49%	-	2,226	-	2,566	-	340
	B2 - Time of Use (TOU)-Off Peak	915,233	467	8.35%	1,373	9,424	1,373	11,332	-	1,908
	B3 - Time of Use (TOU)-Peak	-	177	3.15%	-	4,724	-	5,445	-	721
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	918	16.40%	1,448	19,790	1,448	23,537	-	3,746
	B4 - Time of Use (TOU)-Peak	-	62	1.12%	-	1,670	-	1,925	-	255
	B4 -Time of Use (TOU)-Off Peak	377,646	341	6.09%	498	7,275	498	8,665	-	1,390
	Total Industrial	2,772,774	2,182	38.98%	3,333	48,006	3,333	56,910	-	8,904
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	2	-	2	-	0
	C1(b) Supply at 400 Volts - exceeding 5kW	855	1	0.01%	1	16	1	19	-	3
	Time of Use (TOU)-Peak	-	1	0.02%	-	24	-	28	-	4
	Time of Use (TOU)-Off Peak	5,680	6	0.11%	9	129	9	155	-	26
	C2 Supply at 11 kV	12,351	16	0.29%	19	372	19	437	-	66
	Time of Use (TOU)-Peak	-	15	0.27%	-	403	-	464	-	61
	Time of Use (TOU)-Off Peak	75,357	65	1.16%	104	1,401	104	1,666	-	265
	C3 Supply above 11 kV	103,221	32	0.57%	136	732	136	862	-	130
	Time of Use (TOU)-Peak	-	5	0.08%	-	126	-	145	-	19
	Time of Use (TOU)-Off Peak	-	20	0.36%	-	431	-	513	-	82
	Total Single Point Supply	197,484	161	2.87%	269	3,635	269	4,292	-	656
AGRICULTURE TUBEWELL- TARIFF D	D1 Scarp	-	0	0.01%	-	8	-	9	-	1
	D2 Agricultural Tube-wells	20,495	16	0.28%	12	415	12	478	-	63
	D-1(b) SCARP and agricultural more than 20 KW	-	-		-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	41	0.72%	-	1,086	-	1,252	-	166
	Time of Use (TOU) -Off Peak	452,209	241	4.31%	271	4,863	271	5,847	-	984
	Total Agriculture	472,704	297	5.31%	284	6,372	284	7,586	-	1,214
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	3	-	3	-	0
	E-1(ii)Commercial Supply	14	11	0.20%	-	272	-	318	-	47
	E-2 Industrial Supply	1	1	0.01%	-	16	-	19	-	3
			-		-	-	-	-		
	Total Temporary	15	12	0.22%	-	291	-	340	-	50
OTHERS	Public Lighting - G	-	31	0.55%	-	840	-	967	-	126
	Residential Colonies-H	-	2	0.04%	-	54	-	62	-	8
	Railway Traction - I	-	-	0.00%	-	-	-	-	-	-
	Co-Generation Tariff	-	-			-		-	-	-
	J-2A 85	327	0	0.01%	-	7	-	9	-	1
	J-2 (C) T 87 Peak	-	0	0.01%	-	11	-	13	-	2
	J-2 (C) T 87 Off Peak	2,535	2	0.03%	-	40	-	48	-	8
	Total	4,224,417	5,597	100.00%	4,530	123,554	4,530	146,659	-	22,806

Lahore Electric Supply Company Limited
Existing & Proposed Tariff Statement
Jan-24

Annex-5 (1/2)
Form - 26

	PARTICULARS	Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	NEPRA Det. Rates (2022-23) dated 02-06-2022		Proposed New Tarif (2023-24)		Increase	
					Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh
	1	2	3	4	8	9	10	11	12	13
RESIDENTIAL	Up to 50 Units	201,256	3	0.16%	-	5.00	-	5.00	-	-
	For peak load requirement up to 5 kW							-		
	01-100 Units per month	-	195	9.63%	-	19.39	-	23.47	-	4.08
	101-200 Units per month		193	9.65%		22.58		26.66	-	4.08
	201-300 Units per month	-	202	10.01%	-	23.10	-	27.18	-	4.08
	301 - 700 Units per month	-	113	5.57%	-	24.34	-	28.42	-	4.08
	Above700 Units per month	-	19	0.96%	-	27.78	-	31.86	-	4.08
	For peak load requirement exceeding 5 kW	-						-		
	Time of Use (TOU)-Peak	-	19	0.96%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	57,699	88	4.36%	-	19.40	-	23.48	-	4.08
	Total Residential	258,754	835	41.30%						
G.S Service	A-3	67,824	70	3.44%		23.85		27.93	-	4.08
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	53	2.62%	-	23.77	-	27.85	-	4.08
		-						-		
	For peak load requirement exceeding 5 kW	-						-		
	Regular	6,802	2	0.09%	500.00	21.78	500.00	25.86	-	4.08
	Time of Use (TOU)-Peak	-	17	0.84%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	423,198	75	3.70%	500.00	20.68	500.00	24.76	-	4.08
	Total Commercial	452,000	147	7.25%				-		
INDUSTRIAL	B1	1	3	0.16%	-	22.87	-	26.95	-	4.08
	B1 - Time of Use (TOU)-Peak	-	6	0.31%	-	26.76	-	30.84	-	4.08
	B1 - Time of Use (TOU)-Off Peak	421,518	37	1.81%	-	20.66	-	24.74	-	4.08
	B2	9,212	2	0.11%	500.00	22.76	500.00	26.84	-	4.08
	B2 - Time of Use (TOU)-Peak	-	30	1.49%	-	26.76	-	30.84	-	4.08
	B2 - Time of Use (TOU)-Off Peak	915,233	169	8.35%	500.00	20.16	500.00	24.24	-	4.08
	B3 - Time of Use (TOU)-Peak	-	64	3.15%	-	26.76	-	30.84	-	4.08
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	332	16.40%	460.00	21.56	460.00	25.64	-	4.08
	B4 - Time of Use (TOU)-Peak	-	23	1.12%	-	26.76	-	30.84	-	4.08
	B4 -Time of Use (TOU)-Off Peak	377,646	123	6.09%	440.00	21.36	440.00	25.44	-	4.08
	Total Industrial	2,772,774	788	38.98%				-		
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	23.39	-	27.47	-	4.08
	C1(b) Supply at 400 Volts - exceeding 5kW	855	0	0.01%	500.00	23.19	500.00	27.27	-	4.08
	Time of Use (TOU)-Peak	-	0	0.02%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	5,680	2	0.11%	500.00	20.18	500.00	24.26	-	4.08
	C2 Supply at 11 kV	12,351	6	0.29%	500.00	23.09	500.00	27.17	-	4.08
	Time of Use (TOU)-Peak	-	5	0.27%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	75,357	23	1.16%	460.00	21.58	460.00	25.66	-	4.08
	C3 Supply above 11 kV	103,221	12	0.57%	440.00	22.98	440.00	27.06	-	4.08
	Time of Use (TOU)-Peak	-	2	0.08%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	-	7	0.36%	440.00	21.38	440.00	25.46	-	4.08
	Total Single Point Supply	197,484	58	2.87%				-		
AGRICULTURE TUBEWELL, TARIFF D	D1 Scarp	-	0	0.01%	-	23.39	-	27.47	-	4.08
	D2 Agricultual Tube-wells	20,495	6	0.28%	200.00	26.78	200.00	30.86	-	4.08
	D-1(b) SCARP and agricultural more than 20 KW	-	-		-		-	-	-	-
	Time of Use (TOU) - Peak	-	15	0.72%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU) -Off Peak	452,209	87	4.31%	200.00	20.18	200.00	24.26	-	4.08
	Total Agriculture	472,704	107	5.31%				-		
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	27.78	-	31.86	-	4.08
	E-1(ii)Commercial Supply	14	4	0.20%	-	23.76	-	27.84	-	4.08
	E-2 Industrial Supply	1	0	0.01%	-	25.76	-	29.84	-	4.08
								-		
	Total Temporary	15	4	0.22%				-		
OTHERS	Public Lighting - G	-	11	0.55%	-	27.11	-	31.19	-	4.08
	Residential Colonies-H	-	1	0.04%	-	27.40	-	31.48	-	4.08
	Railway Traction - I	-	-	0.00%	-	27.42	-	31.50	-	4.08
	Co-Generation Tariff	-	-	0.00%	-	-	-	-	-	-
Special Contracts	J-2A 85	327	0	0.01%	-	23.77	-	27.85	-	4.08
	J-2 (C) T 87 Peak	-	0	0.01%	-	26.78	-	30.86	-	4.08
	J-2 (C) T 87 Off Peak	2,535	1	0.03%	-	20.67	-	24.75	-	4.08
	Total	4,224,417	2,023	100.00%						

Lahore Electric Supply Company Limited
Existing & Proposed Tariff Statement
Jun-24

Annex-5 (2/2)

PARTICULARS		Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	NEPRA Det. Rates (2022-23) dated 02-06-2022		Proposed New Tariff		Difference	
					Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)
1		2	3	4	8	9	10	11	12	13
RESIDENTIAL	Up to 50 Units	201,056	3	0.16%		16		16	-	
	For peak load requirement up to 5 kW	-								
	01-100 Units per month	-	195	9.63%		3,775		4,570	-	795
	101-200 Units per month		195	9.65%		4,406		5,202	-	796
	201-300 Units per month	-	202	10.01%		4,675		5,501	-	826
	301 - 700 Units per month	-	113	5.57%		2,742		3,202	-	460
	Above700 Units per month	-	19	0.96%		541		620	-	79
	For peak load requirement exceeding 5 kW	-	-			-		-		
	Time of Use (TOU)-Peak	-	19	0.96%	-	521	-	600	-	79
	Time of Use (TOU)-Off Peak	57,699	88	4.36%	-	1,713	-	2,073	-	360
	Total Residential	**258,754**	**835**	**41.30%**	-	**18,389**	-	**21,785**	-	**3,396**
G.S	A-3	67,824	70	3.44%		1,658	-	1,942	-	284
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	53	2.62%	-	1,257	-	1,473	-	216
		-	-							
	For peak load requirement exceeding 5 kW	-	-							
	Regular	6,802	2	0.09%	3	41	3	48	-	8
	Time of Use (TOU)-Peak	-	17	0.84%	-	454	-	523	-	69
	Time of Use (TOU)-Off Peak	423,198	75	3.70%	212	1,547	212	1,853	-	303
	Total Commercial	**452,000**	**147**	**7.25%**	**215**	**3,300**	**215**	**3,898**	-	**598**
INDUSTRIAL	B1	1	3	0.16%	-	72	-	85	-	13
	B1 - Time of Use (TOU)-Peak	-	6	0.31%	-	169	-	195	-	26
	B1 - Time of Use (TOU)-Off Peak	421,518	37	1.81%	-	756	-	905	-	149
	B2	9,212	2	0.11%	5	49	5	58	-	9
	B2 - Time of Use (TOU)-Peak	-	30	1.49%	-	805	-	927	-	123
	B2 - Time of Use (TOU)-Off Peak	915,233	169	8.35%	458	3,406	458	4,096	-	690
	B3 - Time of Use (TOU)-Peak	-	64	3.15%	-	1,707	-	1,968	-	260
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	332	16.40%	483	7,153	483	8,507	-	1,354
	B4 - Time of Use (TOU)-Peak	-	23	1.12%	-	604	-	696	-	92
	B4 - Time of Use (TOU)-Off Peak	377,646	123	6.09%	166	2,629	166	3,132	-	502
	Total Industrial	**2,772,774**	**788**	**38.98%**	**1,111**	**17,350**	**1,111**	**20,569**	-	**3,218**
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	1	-	1	-	0
	C1(b) Supply at 400 Volts - exceeding 5kW	855	0	0.01%	0	6	0	7	-	1
	Time of Use (TOU)-Peak	-	0	0.02%	-	9	-	10	-	1
	Time of Use (TOU)-Off Peak	5,680	2	0.11%	3	47	3	56	-	9
	C2 Supply at 11 kV	12,351	6	0.29%	6	134	6	158	-	24
	Time of Use (TOU)-Peak	-	5	0.27%	-	146	-	168	-	22
	Time of Use (TOU)-Off Peak	75,357	23	1.16%	35	506	35	602	-	96
	C3 Supply above 11 kV	103,221	12	0.57%	45	265	45	312	-	47
	Time of Use (TOU)-Peak	-	2	0.08%	-	46	-	53	-	7
	Time of Use (TOU)-Off Peak	-	7	0.36%	-	156	-	186	-	30
	Total Single Point Supply	**197,484**	**58**	**2.87%**	**90**	**1,314**	**90**	**1,551**	-	**237**
AGRICULTURE TUBEWELL- TARIFF D	D1 Scarp	-	0	0.01%	-	3	-	3	-	0
	D2 Agricultural Tube-wells	20,495	6	0.28%	4	150	4	173	-	23
	D-1(b) SCARP and agricultural more than 20 KW	-	-		-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	15	0.72%	-	393	-	452	-	60
	Time of Use (TOU) -Off Peak	452,209	87	4.31%	90	1,758	90	2,113	-	356
	Total Agriculture	**472,704**	**107**	**5.31%**	**95**	**2,303**	**95**	**2,742**	-	**439**
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	1	-	1	-	0
	E-1(ii)Commercial Supply	14	4	0.20%	-	98	-	115	-	17
	E-2 Industrial Supply	1	0	0.01%	-	6	-	7	-	1
			-		-	-	-	-		
	Total Temporary	**15**	**4**	**0.22%**	-	**105**	-	**123**	-	**18**
OTHERS	Public Lighting - G	-	11	0.55%	-	304	-	349	-	46
	Residential Colonies-H	-	1	0.04%	-	19	-	22	-	3
	Railway Traction - I	-		0.00%	-	-	-	-	-	-
	Co-Generation Tariff	-	-			-		-	-	-
	J-2A 85	327	0	0.01%	-	3	-	3	-	0
	J-2 (C) T 87 Peak	-	0	0.01%	-	4	-	5	-	1
	J-2 (C) T 87 Off Peak	2,535	1	0.03%	-	14	-	17	-	3
	Total	**4,224,417**	**2,023**	**100.00%**	**1,510**	**44,764**	**1,510**	**53,006**	-	**8,243**

Lahore Electric Supply Company Limited
Existing & Proposed Tariff Statement
Feb-24

Annex-5 (1/2)
Form - 26

	PARTICULARS	Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	NEPRA Det. Rates (2022-23) dated 02-06-2022		Proposed New Tarif (2023-24)		Increase	
					Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh
	1	2	3	4	8	9	10	11	12	13
RESIDENTIAL	Up to 50 Units	201,056	3	0.16%	-	5.00	-	5.00	-	-
	For peak load requirement up to 5 kW							-		
	01-100 Units per month	-	174	9.63%	-	19.39	-	23.47	-	4.08
	101-200 Units per month		174	9.65%		22.58		26.66	-	4.08
	201-300 Units per month	-	181	10.01%	-	23.10	-	27.18	-	4.08
	301 - 700 Units per month	-	101	5.57%	-	24.34	-	28.42	-	4.08
	Above700 Units per month	-	17	0.96%	-	27.78	-	31.86	-	4.08
	For peak load requirement exceeding 5 kW	-						-		
	Time of Use (TOU)-Peak	-	17	0.96%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	57,699	79	4.36%	-	19.40	-	23.48	-	4.08
	Total Residential	258,754	747	41.30%						
G.S	A-3	67,824	62	3.44%		23.85		27.93	-	4.08
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	47	2.62%	-	23.77	-	27.85	-	4.08
		-						-		
	For peak load requirement exceeding 5 kW	-						-		
	Regular	6,802	2	0.09%	500.00	21.78	500.00	25.86	-	4.08
	Time of Use (TOU)-Peak	-	15	0.84%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	423,198	67	3.70%	500.00	20.68	500.00	24.76	-	4.08
	Total Commercial	452,000	131	7.25%				-		
INDUSTRIAL	B1	1	3	0.16%	-	22.87	-	26.95	-	4.08
	B1 - Time of Use (TOU)-Peak	-	6	0.31%	-	26.76	-	30.84	-	4.08
	B1 - Time of Use (TOU)-Off Peak	421,518	33	1.81%	-	20.66	-	24.74	-	4.08
	B2	9,212	2	0.11%	500.00	22.76	500.00	26.84	-	4.08
	B2 - Time of Use (TOU)-Peak	-	27	1.49%	-	26.76	-	30.84	-	4.08
	B2 - Time of Use (TOU)-Off Peak	915,233	151	8.35%	500.00	20.16	500.00	24.24	-	4.08
	B3 - Time of Use (TOU)-Peak	-	57	3.15%	-	26.76	-	30.84	-	4.08
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	297	16.40%	460.00	21.56	460.00	25.64	-	4.08
	B4 - Time of Use (TOU)-Peak	-	20	1.12%	-	26.76	-	30.84	-	4.08
	B4 -Time of Use (TOU)-Off Peak	377,646	110	6.09%	440.00	21.36	440.00	25.44	-	4.08
	Total Industrial	2,772,774	705	38.98%				-		
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	23.39	-	27.47	-	4.08
	C1(b) Supply at 400 Volts - exceeding 5kW	855	0	0.01%	500.00	23.19	500.00	27.27	-	4.08
	Time of Use (TOU)-Peak	-	0	0.02%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	5,680	2	0.11%	500.00	20.18	500.00	24.26	-	4.08
	C2 Supply at 11 kV	12,351	5	0.29%	500.00	23.09	500.00	27.17	-	4.08
	Time of Use (TOU)-Peak	-	5	0.27%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	75,357	21	1.16%	460.00	21.58	460.00	25.66	-	4.08
	C3 Supply above 11 kV	103,221	10	0.57%	440.00	22.98	440.00	27.06	-	4.08
	Time of Use (TOU)-Peak	-	2	0.08%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	-	7	0.36%	440.00	21.38	440.00	25.46	-	4.08
	Total Single Point Supply	197,484	52	2.87%				-		
AGRICULTURE TUBEWELL- TARIFF D	D1 Scarp	-	0	0.01%	-	23.39	-	27.47	-	4.08
	D2 Agricultual Tube-wells	20,493	5	0.28%	200.00	26.78	200.00	30.86	-	4.08
	D-1(b) SCARP and agricultural more than 20 KW	-	-		-		-	-	-	-
	Time of Use (TOU) - Peak	-	13	0.72%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU) - Off Peak	452,209	78	4.31%	200.00	20.18	200.00	24.26	-	4.08
	Total Agriculture	472,704	96	5.31%				-		
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	27.78	-	31.86	-	4.08
	E-1(ii)Commercial Supply	14	4	0.20%	-	23.76	-	27.84	-	4.08
	E-2 Industrial Supply	1	0	0.01%	-	25.76	-	29.84	-	4.08
								-		
	Total Temporary	15	4	0.22%				-		
OTHERS	Public Lighting - G	-	10	0.55%	-	27.11	-	31.19	-	4.08
	Residential Colonies-H	-	1	0.04%	-	27.40	-	31.48	-	4.08
	Railway Traction - I	-	-	0.00%	-	27.42	-	31.50	-	4.08
	Co-Generation Tariff	-	-	0.00%	-	-	-	-	-	-
Special Contracts	J-2A 85	327	0	0.01%	-	23.77	-	27.85	-	4.08
	J-2 (C) T 87 Peak	-	0	0.01%	-	26.78	-	30.86	-	4.08
	J-2 (C) T 87 Off Peak	2,535	1	0.03%	-	20.67	-	24.75	-	4.08
	Total	4,224,417	1,809	100.00%						

Lahore Electric Supply Company Limited
Existing & Proposed Tariff Statement
Feb-24

PARTICULARS		Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	NEPRA Det. Rates (2022-23) dated 02-06-2022		Proposed New Tariff		Difference	
					Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)
	1	2	3	4	8	9	10	11	12	13
RESIDENTIAL	Up to 50 Units	261,055	3	0.16%		15		15	-	
	For peak load requirement up to 5 kW	-								
	01-100 Units per month	-	174	9.63%		3,375		4,086	-	710
	101-200 Units per month		174	9.65%		3,939		4,651	-	712
	201-300 Units per month	-	181	10.01%		4,180		4,919	-	739
	301 - 700 Units per month	-	101	5.57%		2,452		2,863	-	411
	Above700 Units per month	-	17	0.96%		483		554	-	71
	For peak load requirement exceeding 5 kW	-	-			-		-		
	Time of Use (TOU)-Peak	-	17	0.96%	-	466	-	537	-	71
	Time of Use (TOU)-Off Peak	57,699	79	4.36%	-	1,531	-	1,853	-	322
	Total Residential	**258,754**	**747**	**41.30%**	**-**	**16,441**	**-**	**19,477**	**-**	**3,036**
G.S ervi ce	A-3	67,824	62	3.44%		1,483	-	1,736	-	254
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	47	2.62%	-	1,124	-	1,317	-	193
		-	-							
	For peak load requirement exceeding 5 kW	-	-							
	Regular	6,802	2	0.09%	3	36	3	43	-	7
	Time of Use (TOU)-Peak	-	15	0.84%	-	406	-	468	-	62
	Time of Use (TOU)-Off Peak	422,108	67	3.70%	212	1,383	212	1,656	-	273
	Total Commercial	**452,000**	**131**	**7.25%**	**215**	**2,950**	**215**	**3,485**	**-**	**535**
INDUSTRIAL	B1	1	3	0.16%	-	65	-	76	-	12
	B1 - Time of Use (TOU)-Peak	-	6	0.31%	-	151	-	175	-	23
	B1 - Time of Use (TOU)-Off Peak	421,518	33	1.81%	-	676	-	809	-	134
	B2	9,212	2	0.11%	5	44	5	52	-	8
	B2 - Time of Use (TOU)-Peak	-	27	1.49%	-	719	-	829	-	110
	B2 - Time of Use (TOU)-Off Peak	915,233	151	8.35%	458	3,045	458	3,662	-	617
	B3 - Time of Use (TOU)-Peak	-	57	3.15%	-	1,527	-	1,759	-	233
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	297	16.40%	483	6,395	483	7,606	-	1,211
	B4 - Time of Use (TOU)-Peak	-	20	1.12%	-	540	-	622	-	82
	B4 -Time of Use (TOU)-Off Peak	377,646	110	6.09%	166	2,351	166	2,800	-	449
	Total Industrial	**2,772,774**	**705**	**38.98%**	**1,111**	**15,513**	**1,111**	**18,390**	**-**	**2,877**
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	1	-	1	-	0
	C1(b) Supply at 400 Volts - exceeding 5kW	855	0	0.01%	0	5	0	6	-	1
	Time of Use (TOU)-Peak	-	0	0.02%	-	8	-	9	-	1
	Time of Use (TOU)-Off Peak	5,680	2	0.11%	3	42	3	50	-	8
	C2 Supply at 11 kV	12,351	5	0.29%	6	120	6	141	-	21
	Time of Use (TOU)-Peak	-	5	0.27%	-	130	-	150	-	20
	Time of Use (TOU)-Off Peak	75,357	21	1.16%	35	453	35	538	-	86
	C3 Supply above 11 kV	103,221	10	0.57%	45	237	45	279	-	42
	Time of Use (TOU)-Peak	-	2	0.08%	-	41	-	47	-	6
	Time of Use (TOU)-Off Peak	-	7	0.36%	-	139	-	166	-	27
	Total Single Point Supply	**197,484**	**52**	**2.87%**	**90**	**1,175**	**90**	**1,387**	**-**	**212**
AGRICULTURE TUBEWELL- TARIFF D	D1 Scarp	-	0	0.01%	-	2	-	3	-	0
	D2 Agricultual Tube-wells	20,495	5	0.28%	4	134	4	155	-	20
	D-1(b) SCARP and agricultural more than 20 KW	-	-		-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	13	0.72%	-	351	-	404	-	53
	Time of Use (TOU) -Off Peak	452,209	78	4.31%	90	1,572	90	1,889	-	318
	Total Agriculture	**472,204**	**96**	**5.31%**	**95**	**2,059**	**95**	**2,451**	**-**	**392**
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	1	-	1	-	0
	E-1(ii)Commercial Supply	14	4	0.20%	-	88	-	103	-	15
	E-2 Industrial Supply	1	0	0.01%	-	5	-	6	-	1
			-		-	-	-	-		
	Total Temporary	**15**	**4**	**0.22%**	**-**	**94**	**-**	**110**	**-**	**16**
OTHERS	Public Lighting - G	-	10	0.55%	-	271	-	312	-	41
	Residential Colonies-H	-	1	0.04%	-	17	-	20	-	3
	Railway Traction - I		-	0.00%	-	-	-	-	-	-
	Co-Generation Tariff	-	-			-		-	-	-
	J-2A 85	327	0	0.01%	-	2	-	3	-	0
	J-2 (C) T 87 Peak	-	0	0.01%	-	4	-	4	-	1
	J-2 (C) T 87 Off Peak	2,535	1	0.03%	-	13	-	15	-	3
	Total	**4,224,417**	**1,809**	**100.00%**	**1,510**	**40,022**	**1,510**	**47,392**	**-**	**7,370**

Lahore Electric Supply Company Limited
Existing & Proposed Tariff Statement
Mar-24

Annex-5 (1/2)
Form - 26

PARTICULARS		Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	NEPRA Det. Rates (2022-23) dated 02-06-2022		Proposed New Tarif (2023-24)		Increase	
					Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh
	1	2	3	4	8	9	10	11	12	13
RESIDENTIAL	Up to 50 Units	201,056	4	0.16%	-	5.00	-	5.00	-	-
	For peak load requirement up to 5 kW							-		
	01-100 Units per month	-	215	9.63%	-	19.39	-	23.47	-	4.08
	101-200 Units per month		216	9.65%		22.58		26.66	-	4.08
	201-300 Units per month	-	224	10.01%	-	23.10	-	27.18	-	4.08
	301 - 700 Units per month	-	125	5.57%	-	24.34	-	28.42	-	4.08
	Above700 Units per month	-	22	0.96%	-	27.78	-	31.86	-	4.08
	For peak load requirement exceeding 5 kW	-						-		
	Time of Use (TOU)-Peak	-	22	0.96%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	57,699	98	4.36%	-	19.40	-	23.48	-	4.08
	Total Residential	**258,754**	**924**	**41.30%**						
G.S ervi ce	A-3	67,824	77	3.44%		23.85		27.93	-	4.08
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	59	2.62%	-	23.77	-	27.85	-	4.08
		-						-		
	For peak load requirement exceeding 5 kW	-						-		
	Regular	6,802	2	0.09%	500.00	21.78	500.00	25.86	-	4.08
	Time of Use (TOU)-Peak	-	19	0.84%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	423,198	83	3.70%	500.00	20.68	500.00	24.76	-	4.08
	Total Commercial	**452,000**	**162**	**7.25%**				-		
INDUSTRIAL	B1	1	3	0.16%	-	22.87	-	26.95	-	4.08
	B1 - Time of Use (TOU)-Peak	-	7	0.31%	-	26.76	-	30.84	-	4.08
	B1 - Time of Use (TOU)-Off Peak	421,518	40	1.81%	-	20.66	-	24.74	-	4.08
	B2	9,212	2	0.11%	500.00	22.76	500.00	26.84	-	4.08
	B2 - Time of Use (TOU)-Peak	-	33	1.49%	-	26.76	-	30.84	-	4.08
	B2 - Time of Use (TOU)-Off Peak	915,233	187	8.35%	500.00	20.16	500.00	24.24	-	4.08
	B3 - Time of Use (TOU)-Peak	-	71	3.15%	-	26.76	-	30.84	-	4.08
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	367	16.40%	460.00	21.56	460.00	25.64	-	4.08
	B4 - Time of Use (TOU)-Peak	-	25	1.12%	-	26.76	-	30.84	-	4.08
	B4 -Time of Use (TOU)-Off Peak	377,646	136	6.09%	440.00	21.36	440.00	25.44	-	4.08
	Total Industrial	**2,772,774**	**872**	**38.98%**				-		
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	23.39	-	27.47	-	4.08
	C1(b) Supply at 400 Volts - exceeding 5kW	855	0	0.01%	500.00	23.19	500.00	27.27	-	4.08
	Time of Use (TOU)-Peak	-	0	0.02%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	5,680	3	0.11%	500.00	20.18	500.00	24.26	-	4.08
	C2 Supply at 11 kV	12,351	6	0.29%	500.00	23.09	500.00	27.17	-	4.08
	Time of Use (TOU)-Peak	-	6	0.27%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	75,357	26	1.16%	460.00	21.58	460.00	25.66	-	4.08
	C3 Supply above 11 kV	103,221	13	0.57%	440.00	22.98	440.00	27.06	-	4.08
	Time of Use (TOU)-Peak	-	2	0.08%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	-	8	0.36%	440.00	21.38	440.00	25.46	-	4.08
	Total Single Point Supply	**197,484**	**64**	**2.87%**				-		
AGRICULTURE TUBEWELL- TARIFF D	D1 Scarp	-	0	0.01%	-	23.39	-	27.47	-	4.08
	D2 Agricultual Tube-wells	20,495	6	0.28%	200.00	26.78	200.00	30.86	-	4.08
	D-1(b) SCARP and agricultural more than 20 KW	-	-		-		-	-	-	-
	Time of Use (TOU) - Peak	-	16	0.72%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU) -Off Peak	452,209	96	4.31%	200.00	20.18	200.00	24.26	-	4.08
	Total Agriculture	**472,704**	**119**	**5.31%**				-		
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	27.78	-	31.86	-	4.08
	E-1(ii)Commercial Supply	14	5	0.20%	-	23.76	-	27.84	-	4.08
	E-2 - Industrial Supply	1	0	0.01%	-	25.76	-	29.84	-	4.08
								-		
	Total Temporary	**15**	**5**	**0.22%**				-		
OTHERS	Public Lighting - G	-	12	0.55%	-	27.11	-	31.19	-	4.08
	Residential Colonies-H	-	1	0.04%	-	27.40	-	31.48	-	4.08
	Railway Traction - I	-	-	0.00%	-	27.42	-	31.50	-	4.08
	Co-Generation Tariff	-	-	0.00%	-	-	-	-	-	-
Special Contracts	J-2A 85	327	0	0.01%	-	23.77	-	27.85	-	4.08
	J-2 (C) T 87 Peak	-	0	0.01%	-	26.78	-	30.86	-	4.08
	J-2 (C) T 87 Off Peak	2,535	1	0.03%	-	20.67	-	24.75	-	4.08
	Total	4,224,417	2,238	100.00%						

Lahore Electric Supply Company Limited
Existing & Proposed Tariff Statement
Mar-24

Annex-5 (2/2)

PARTICULARS		Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	NEPRA Det. Rates (2022-23) dated 02-06-2022		Proposed New Tariff		Difference	
					Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)
	1	2	3	4	8	9	10	11	12	13
RESIDENTIAL	Up to 50 Units	201,056	4	0.16%		18		18		
	For peak load requirement up to 5 kW	-								
	01-100 Units per month	-	215	9.63%		4,177		5,056	-	879
	101-200 Units per month		216	9.65%		4,874		5,755	-	881
	201-300 Units per month	-	224	10.01%		5,173		6,087	-	914
	301 - 700 Units per month	-	125	5.57%		3,034		3,543	-	509
	Above700 Units per month	-	22	0.96%		598		686	-	88
	For peak load requirement exceeding 5 kW	-	-			-		-		
	Time of Use (TOU)-Peak	-	22	0.96%	-	576	-	664	-	88
	Time of Use (TOU)-Off Peak	57,699	98	4.36%	-	1,895	-	2,293	-	399
	Total Residential	258,754	924	41.30%	-	20,345	-	24,102	-	3,757
G.S	A-3	67,824	77	3.44%		1,833	-	2,149	-	314
COMMERCIAL - A2										
	For peak load requirement up to 5 kW	22,000	59	2.62%	-	1,391	-	1,630	-	239
		-	-							
	For peak load requirement exceeding 5 kW	-	-							
	Regular	6,802	2	0.09%	3	45	3	54	-	8
	Time of Use (TOU)-Peak	-	19	0.84%	-	503	-	579	-	77
	Time of Use (TOU)-Off Peak	423,198	83	3.70%	212	1,712	212	2,050	-	338
	Total Commercial	452,000	162	7.25%	215	3,651	215	4,313	-	662
INDUSTRIAL	B1	1	3	0.16%	-	80	-	94	-	14
	B1 - Time of Use (TOU)-Peak	-	7	0.31%	-	187	-	216	-	29
	B1 - Time of Use (TOU)-Off Peak	421,518	40	1.81%	-	836	-	1,002	-	165
	B2	9,212	2	0.11%	5	55	5	64	-	10
	B2 - Time of Use (TOU)-Peak	-	33	1.49%	-	890	-	1,026	-	136
	B2 - Time of Use (TOU)-Off Peak	915,233	187	8.35%	458	3,768	458	4,531	-	763
	B3 - Time of Use (TOU)-Peak	-	71	3.15%	-	1,889	-	2,177	-	288
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	367	16.40%	483	7,914	483	9,412	-	1,498
	B4 - Time of Use (TOU)-Peak	-	25	1.12%	-	668	-	770	-	102
	B4 -Time of Use (TOU)-Off Peak	377,646	136	6.09%	166	2,909	166	3,465	-	556
	Total Industrial	2,772,774	872	38.98%	1,111	19,197	1,111	22,757	-	3,561
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	1	-	1	-	0
	C1(b) Supply at 400 Volts - exceeding 5kW	855	0	0.01%	0	6	0	7	-	1
	Time of Use (TOU)-Peak	-	0	0.02%	-	10	-	11	-	1
	Time of Use (TOU)-Off Peak	5,680	3	0.11%	3	52	3	62	-	10
	C2 Supply at 11 kV	12,351	6	0.29%	6	149	6	175	-	26
	Time of Use (TOU)-Peak	-	6	0.27%	-	161	-	186	-	25
	Time of Use (TOU)-Off Peak	75,357	26	1.16%	35	560	35	666	-	106
	C3 Supply above 11 kV	103,221	13	0.57%	45	293	45	345	-	52
	Time of Use (TOU)-Peak	-	2	0.08%	-	50	-	58	-	8
	Time of Use (TOU)-Off Peak	-	8	0.36%	-	172	-	205	-	33
	Total Single Point Supply	197,484	64	2.87%	90	1,454	90	1,716	-	263
AGRICULTURE TUBEWELL- TARIFF D	D1 Scarp	-	0	0.01%	-	3	-	4	-	1
	D2 Agricultural Tube-wells	20,495	6	0.28%	4	166	4	191	-	25
	D-1(b) SCARP and agricultural more than 20 KW	-	-		-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	16	0.72%	-	434	-	501	-	66
	Time of Use (TOU) -Off Peak	452,209	96	4.31%	90	1,945	90	2,338	-	393
	Total Agriculture	472,704	119	5.31%	95	2,548	95	3,034	-	485
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	1	-	1	-	0
	E-1(ii)Commercial Supply	14	5	0.20%	-	109	-	127	-	19
	E-2 Industrial Supply	1	0	0.01%	-	7	-	8	-	1
			-		-	-	-	-		
	Total Temporary	15	5	0.22%	-	116	-	136	-	20
OTHERS	Public Lighting - G	-	12	0.55%	-	336	-	387	-	51
	Residential Colonies-H	-	1	0.04%	-	22	-	25	-	3
	Railway Traction - I	-	-	0.00%	-	-	-	-	-	-
	Co-Generation Tariff	-	-			-		-	-	-
	J-2A 85	327	0	0.01%	-	3	-	4	-	1
	J-2 (C) T 87 Peak	-	0	0.01%	-	5	-	5	-	1
	J-2 (C) T 87 Off Peak	2,535	1	0.03%	-	16	-	19	-	3
	Total	4,224,417	2,238	100.00%	1,510	49,527	1,510	58,646	-	9,120

Lahore Electric Supply Company Limited
Existing & Proposed Tariff Statement
Qtr-3 (2023-24)

Annex-5 (1/2)
Form - 26

PARTICULARS		Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	NEPRA Det. Rates (2022-23) dated 02-06-2022		Proposed New Tarif (2023-24)		Increase	
					Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh
	1	2	3	4	8	9	10	11	12	13
RESIDENTIAL	Up to 50 Units	201,056	10	0.16%	-	5.00	-	5.00	-	-
	For peak load requirement up to 5 kW							-		
	01-100 Units per month	-	584	9.63%	-	19.39	-	23.47	-	4.08
	101-200 Units per month		585	9.65%		22.58		26.66	-	4.08
	201-300 Units per month	-	607	10.01%	-	23.10	-	27.18	-	4.08
	301 - 700 Units per month	-	338	5.57%	-	24.34	-	28.42	-	4.08
	Above 700 Units per month	-	58	0.96%	-	27.78	-	31.86	-	4.08
	For peak load requirement exceeding 5 kW	-						-		
	Time of Use (TOU)-Peak	-	58	0.96%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	57,699	265	4.36%	-	19.40	-	23.48	-	4.08
	Total Residential	**258,754**	**2,506**	**41.30%**						
G.S ervi e	A-3	67,824	209	3.44%		23.85		27.93	-	4.08
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	139	2.62%	-	23.77	-	27.85	-	4.08
		-						-		
	For peak load requirement exceeding 5 kW	-						-		
	Regular	6,802	6	0.09%	500.00	21.78	500.00	25.86	-	4.08
	Time of Use (TOU)-Peak	-	51	0.84%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	423,198	225	3.70%	500.00	20.68	500.00	24.76	-	4.08
	Total Commercial	**452,000**	**440**	**7.25%**				-		
INDUSTRIAL	B1	1	9	0.16%	-	22.87	-	26.95	-	4.08
	B1 - Time of Use (TOU)-Peak	-	19	0.31%	-	26.76	-	30.84	-	4.08
	B1 - Time of Use (TOU)-Off Peak	421,518	110	1.81%	-	20.66	-	24.74	-	4.08
	B2	9,212	6	0.11%	500.00	22.76	500.00	26.84	-	4.08
	B2 - Time of Use (TOU)-Peak	-	90	1.49%	-	26.76	-	30.84	-	4.08
	B2 - Time of Use (TOU)-Off Peak	915,233	507	8.35%	500.00	20.16	500.00	24.24	-	4.08
	B3 - Time of Use (TOU)-Peak	-	191	3.15%	-	26.76	-	30.84	-	4.08
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	995	16.40%	460.00	21.56	460.00	25.64	-	4.08
	B4 - Time of Use (TOU)-Peak	-	68	1.12%	-	26.76	-	30.84	-	4.08
	B4 - Time of Use (TOU)-Off Peak	377,646	369	6.09%	440.00	21.36	440.00	25.44	-	4.08
	Total Industrial	**2,772,774**	**2,366**	**38.98%**				-		
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	23.39	-	27.47	-	4.08
	C1(b) Supply at 400 Volts - exceeding 5kW	855	1	0.01%	500.00	23.19	500.00	27.27	-	4.08
	Time of Use (TOU)-Peak	-	1	0.02%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	5,680	7	0.11%	500.00	20.18	500.00	24.26	-	4.08
	C2 Supply at 11 kV	12,351	17	0.29%	500.00	23.09	500.00	27.17	-	4.08
	Time of Use (TOU)-Peak	-	16	0.27%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	75,357	70	1.16%	460.00	21.58	460.00	25.66	-	4.08
	C3 Supply above 11 kV	103,221	35	0.57%	440.00	22.98	440.00	27.06	-	4.08
	Time of Use (TOU)-Peak	-	5	0.08%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	-	22	0.36%	440.00	21.38	440.00	25.46	-	4.08
	Total Single Point Supply	**197,484**	**174**	**2.87%**				-		
AGRICULTURE TUBEWELL- TARIFF D	D1 Scarp	-	0	0.01%	-	23.39	-	27.47	-	4.08
	D2 Agricultual Tube-wells	20,495	17	0.28%	200.00	26.78	200.00	30.86	-	4.08
	D-1(b) SCARP and agricultural more than 20 KW	-	-		-		-	-	-	-
	Time of Use (TOU) - Peak	-	44	0.72%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU) -Off Peak	452,209	261	4.31%	200.00	20.18	200.00	24.26	-	4.08
	Total Agriculture	**472,704**	**323**	**5.31%**				-		
TEMPORARY SUPPLY TARIFF	E-1(i) Residental Supply	-	0	0.00%	-	27.78	-	31.86	-	4.08
	E-1(ii)Commercial Supply	14	12	0.20%	-	23.76	-	27.84	-	4.08
	E-2 Industrial Supply	1	1	0.01%	-	25.76	-	29.84	-	4.08
								-		
	Total Temparary	**15**	**13**	**0.22%**				-		
OTHERS	Public Lighting - G	-	34	0.55%	-	27.11	-	31.19	-	4.08
	Residential Colonies-H	-	2	0.04%	-	27.40	-	31.48	-	4.08
	Railway Traction - I	-	-	0.00%	-	27.42	-	31.50	-	4.08
	Co-Generation Tariff	-	-	0.00%	-	-	-	-	-	-
Special Contracts	J-2A 85	327	0	0.01%	-	23.77	-	27.85	-	4.08
	J-2 (C) T 87 Peak	-	0	0.01%	-	26.78	-	30.86	-	4.08
	J-2 (C) T 87 Off Peak	2,535	2	0.03%	-	20.67	-	24.75	-	4.08
	Total	4,224,417	6,069	100.00%						

Lahore Electric Supply Company Limited
Existing & Proposed Tariff Statement
Apr-24

Annex-5 (1/2)
Form - 26

PARTICULARS		Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	NEPRA Det. Rates (2022-23) dated 02-06-2023		Proposed New Tariff (2023-24)		Increase	
					Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh
1		2	3	4	5	9	10	11	12	13
RESIDENTIAL	Up to 50 Units	201,036	4	0.16%	-	5.00	-	5.00	-	-
	For peak load requirement up to 5 kW	-						-		
	01-100 Units per month	-	268	9.63%	-	19.39	-	23.47	-	4.08
	101-200 Units per month		269	9.65%		22.58		26.66	-	4.08
	201-300 Units per month	-	279	10.01%	-	23.10	-	27.18	-	4.08
	301 - 700 Units per month	-	155	5.57%	-	24.34	-	28.42	-	4.08
	Above700 Units per month	-	27	0.96%	-	27.78	-	31.86	-	4.08
	For peak load requirement exceeding 5 kW	-						-		
	Time of Use (TOU)-Peak	-	27	0.96%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	57,699	122	4.36%	-	19.40	-	23.48	-	4.08
	Total Residential	258,754	1,150	41.30%						
G.S	A-3	67,824	96	3.44%		23.85		27.93	-	4.08
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	73	2.62%	-	23.77	-	27.85	-	4.08
		-						-		
	For peak load requirement exceeding 5 kW	-						-		
	Regular	6,802	3	0.09%	500.00	21.78	500.00	25.86	-	4.08
	Time of Use (TOU)-Peak	-	23	0.84%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	423,198	103	3.70%	500.00	20.68	500.00	24.76	-	4.08
	Total Commercial	452,000	202	7.25%				-		
INDUSTRIAL	B1	1	4	0.16%	-	22.87	-	26.95	-	4.08
	B1 - Time of Use (TOU)-Peak	-	9	0.31%	-	26.76	-	30.84	-	4.08
	B1 - Time of Use (TOU)-Off Peak	421,518	50	1.81%	-	20.66	-	24.74	-	4.08
	B2	9,212	3	0.11%	500.00	22.76	500.00	26.84	-	4.08
	B2 - Time of Use (TOU)-Peak	-	41	1.49%	-	26.76	-	30.84	-	4.08
	B2 - Time of Use (TOU)-Off Peak	915,233	233	8.35%	500.00	20.16	500.00	24.24	-	4.08
	B3 - Time of Use (TOU)-Peak	-	88	3.15%	-	26.76	-	30.84	-	4.08
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	457	16.40%	460.00	21.56	460.00	25.64	-	4.08
	B4 - Time of Use (TOU)-Peak	-	31	1.12%	-	26.76	-	30.84	-	4.08
	B4 -Time of Use (TOU)-Off Peak	372,646	170	6.09%	440.00	21.36	440.00	25.44	-	4.08
	Total Industrial	2,772,774	1,086	38.98%				-		
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	23.39	-	27.47	-	4.08
	C1(b) Supply at 400 Volts - exceeding 5kW	855	0	0.01%	500.00	23.19	500.00	27.27	-	4.08
	Time of Use (TOU)-Peak	-	0	0.02%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	3,680	3	0.11%	500.00	20.18	500.00	24.26	-	4.08
	C2 Supply at 11 kV	12,351	8	0.29%	500.00	23.09	500.00	27.17	-	4.08
	Time of Use (TOU)-Peak	-	7	0.27%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	75,357	32	1.16%	460.00	21.58	460.00	25.66	-	4.08
	C3 Supply above 11 kV	103,221	16	0.57%	440.00	22.98	440.00	27.06	-	4.08
	Time of Use (TOU)-Peak	-	2	0.08%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	-	10	0.36%	440.00	21.38	440.00	25.46	-	4.08
	Total Single Point Supply	197,484	80	2.87%				-		
AGRICULTURE TUBEWELL- TARIFF D	D1 Scarp	-	0	0.01%	-	23.39	-	27.47	-	4.08
	D2 Agricultural Tube-wells	20,495	8	0.28%	200.00	26.78	200.00	30.86	-	4.08
	D-1(b) SCARP and agricultural more than 20 KW	-	-		-		-	-	-	-
	Time of Use (TOU) - Peak	-	20	0.72%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU) -Off Peak	452,209	120	4.31%	200.00	20.18	200.00	24.26	-	4.08
	Total Agriculture	472,704	148	5.31%				-		
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	27.78	-	31.86	-	4.08
	E-1(ii)Commercial Supply	14	6	0.20%	-	23.76	-	27.84	-	4.08
	E-2 Industrial Supply	1	0	0.01%	-	25.76	-	29.84	-	4.08
								-		
	Total Temporary	15	6	0.22%				-		
OTHERS	Public Lighting - G	-	15	0.55%	-	27.11	-	31.19	-	4.08
	Residential Colonies-H	-	1	0.04%	-	27.40	-	31.48	-	4.08
	Railway Traction - I	-	-	0.00%	-	27.42	-	31.50	-	4.08
	Co-Generation Tariff	-	-	0.00%	-	-	-	-	-	-
Special Contracts	J-2A 85	327	0	0.01%	-	23.77	-	27.85	-	4.08
	J-2 (C) T 87 Peak	-	0	0.01%	-	26.78	-	30.86	-	4.08
	J-2 (C) T 87 Off Peak	2,535	1	0.03%	-	20.67	-	24.75	-	4.08
	Total	4,224,417	2,786	100.00%						

Lahore Electric Supply Company Limited
Existing & Proposed Tariff Statement
Apr-24

	PARTICULARS	Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	NEPRA Det. Rates (2022-23) dated 02-06-2022		Proposed New Tariff		Difference	
					Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)
	1	2	3	4	8	9	10	11	12	13
RESIDENTIAL	Up to 50 Units	201,055	4	0.16%		22		22	-	-
	For peak load requirement up to 5 kW									
	01-100 Units per month	-	268	9.63%		5,199		6,294	-	1,094
	101-200 Units per month		269	9.65%		6,068		7,165	-	1,097
	201-300 Units per month	-	279	10.01%		6,439		7,577	-	1,138
	301 - 700 Units per month	-	155	5.57%		3,777		4,410	-	633
	Above 700 Units per month	-	27	0.96%		745		854	-	109
	For peak load requirement exceeding 5 kW	-	-			-		-		
	Time of Use (TOU)-Peak	-	27	0.96%	-	717	-	826	-	109
	Time of Use (TOU)-Off Peak	57,699	122	4.36%	-	2,359	-	2,855	-	496
	Total Residential	**258,754**	**1,150**	**41.30%**	-	**25,327**	-	**30,004**	-	**4,677**
G.S ervi ce	A-3	67,824	96	3.44%		2,284	-	2,675	-	391
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	73	2.62%	-	1,732	-	2,029	-	297
		-	-							
	For peak load requirement exceeding 5 kW	-	-							
	Regular	6,802	3	0.09%	3	56	3	67	-	11
	Time of Use (TOU)-Peak	-	23	0.84%	-	626	-	721	-	95
	Time of Use (TOU)-Off Peak	423,198	103	3.70%	212	2,131	212	2,552	-	421
	Total Commercial	**452,000**	**202**	**7.25%**	**215**	**4,545**	**215**	**5,369**	-	**824**
INDUSTRIAL	B1	1	4	0.16%	-	100	-	117	-	18
	B1 - Time of Use (TOU)-Peak	-	9	0.31%	-	233	-	269	-	36
	B1 - Time of Use (TOU)-Off Peak	421,518	50	1.81%	-	1,041	-	1,247	-	206
	B2	9,212	3	0.11%	5	68	5	80	-	12
	B2 - Time of Use (TOU)-Peak	-	41	1.49%	-	1,108	-	1,277	-	169
	B2 - Time of Use (TOU)-Off Peak	915,233	233	8.35%	458	4,691	458	5,641	-	950
	B3 - Time of Use (TOU)-Peak	-	88	3.15%	-	2,352	-	2,710	-	359
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	457	16.40%	483	9,851	483	11,716	-	1,865
	B4 - Time of Use (TOU)-Peak	-	31	1.12%	-	831	-	958	-	127
	B4 -Time of Use (TOU)-Off Peak	377,646	170	6.09%	166	3,621	166	4,313	-	692
	Total Industrial	**2,772,774**	**1,086**	**38.98%**	**1,111**	**23,897**	**1,111**	**28,329**	-	**4,432**
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	1	-	1	-	0
	C1(b) Supply at 400 Volts - exceeding 5kW	855	0	0.01%	0	8	0	9	-	1
	Time of Use (TOU)-Peak	-	0	0.02%	-	12	-	14	-	2
	Time of Use (TOU)-Off Peak	5,680	3	0.11%	3	64	3	77	-	13
	C2 Supply at 11 kV	12,351	8	0.29%	6	185	6	218	-	33
	Time of Use (TOU)-Peak	-	7	0.27%	-	200	-	231	-	31
	Time of Use (TOU)-Off Peak	75,357	32	1.16%	35	697	35	829	-	132
	C3 Supply above 11 kV	103,221	16	0.57%	43	364	45	429	-	65
	Time of Use (TOU)-Peak	-	2	0.08%	-	63	-	72	-	10
	Time of Use (TOU)-Off Peak	-	10	0.36%	-	215	-	256	-	41
	Total Single Point Supply	**197,484**	**80**	**2.87%**	**90**	**1,810**	**90**	**2,136**	-	**327**
AGRICULTURE TUBEWELL- TARIFF D	D1 Scarp	-	0	0.01%	-	4	-	5	-	1
	D2 Agricultural Tube-wells	20,495	8	0.28%	4	207	4	238	-	31
	D-1(b) SCARP and agricultural more than 20 KW	-	-		-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	20	0.72%	-	541	-	623	-	82
	Time of Use (TOU) -Off Peak	452,209	120	4.31%	90	2,421	90	2,911	-	490
	Total Agriculture	**472,704**	**148**	**5.31%**	**95**	**3,172**	**95**	**3,776**	-	**604**
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	1	-	1	-	0
	E-1(ii)Commercial Supply	14	6	0.20%	-	135	-	158	-	23
	E-2 - Industrial Supply	1	0	0.01%	-	8	-	9	-	1
			-		-	-	-	-		
	Total Temporary	**15**	**6**	**0.22%**	-	**145**	-	**169**	-	**25**
OTHERS	Public Lighting - G	-	15	0.55%	-	418	-	481	-	63
	Residential Colonies-H	-	1	0.04%	-	27	-	31	-	4
	Railway Traction - I	-	-	0.00%	-	-	-	-	-	-
	Co-Generation Tariff	-	-			-		-	-	-
	J-2A 83	327	0	0.01%	-	4	-	4	-	1
	J-2 (C) T 87 Peak	-	0	0.01%	-	6	-	7	-	1
	J-2 (C) T 87 Off Peak	2,535	1	0.03%	-	20	-	24	-	4
	Total	**4,224,417**	**2,786**	**100.00%**	**1,510**	**61,654**	**1,510**	**73,006**	-	**11,353**

Lahore Electric Supply Company Limited
Existing & Proposed Tariff Statement
May-24

Annex-5 (1/2)
Form - 26

PARTICULARS		Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	NEPRA Det. Rates (2022-23) dated 02-06-2022		Proposed New Tarif (2023-24)		Increase	
					Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh
	1	2	3	4	8	9	10	11	12	13
RESIDENTIAL	Up to 50 Units	201,056	5	0.16%	-	5.00	-	5.00	-	-
	For peak load requirement up to 5 kW	-						-		
	01-100 Units per month	-	295	9.63%	-	19.39	-	23.47	-	4.08
	101-200 Units per month		296	9.65%		22.58		26.66	-	4.08
	201-300 Units per month	-	307	10.01%	-	23.10	-	27.18	-	4.08
	301 - 700 Units per month	-	171	5.57%	-	24.34	-	28.42	-	4.08
	Above700 Units per month	-	29	0.96%	-	27.78	-	31.86	-	4.08
	For peak load requirement exceeding 5 kW	-						-		
	Time of Use (TOU)-Peak	-	29	0.96%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	57,699	134	4.30%	-	19.40	-	23.48	-	4.08
	Total Residential	258,754	1,266	41.30%						
G.S	A-3	67,824	103	3.44%		23.85		27.93	-	4.08
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	80	2.62%	-	23.77	-	27.85	-	4.08
		-						-		
	For peak load requirement exceeding 5 kW	-						-		
	Regular	6,802	3	0.09%	500.00	21.78	500.00	25.86	-	4.08
	Time of Use (TOU)-Peak	-	26	0.84%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	423,198	113	3.70%	500.00	20.68	500.00	24.76	-	4.08
	Total Commercial	452,000	222	7.25%				-		
INDUSTRIAL	B1	1	5	0.16%	-	22.87	-	26.95	-	4.08
	B1 - Time of Use (TOU)-Peak	-	10	0.31%	-	26.76	-	30.84	-	4.08
	B1 - Time of Use (TOU)-Off Peak	421,518	55	1.81%	-	20.66	-	24.74	-	4.08
	B2	9,212	3	0.11%	500.00	22.76	500.00	26.84	-	4.08
	B2 - Time of Use (TOU)-Peak	-	46	1.49%	-	26.76	-	30.84	-	4.08
	B2 - Time of Use (TOU)-Off Peak	915,233	256	8.35%	500.00	20.16	500.00	24.24	-	4.08
	B3 - Time of Use (TOU)-Peak	-	97	3.15%	-	26.76	-	30.84	-	4.08
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	503	16.40%	460.00	21.56	460.00	25.64	-	4.08
	B4 - Time of Use (TOU)-Peak	-	34	1.12%	-	26.76	-	30.84	-	4.08
	B4 -Time of Use (TOU)-Off Peak	377,646	187	6.09%	440.00	21.36	440.00	25.44	-	4.08
	Total Industrial	2,772,774	1,195	38.98%				-		
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	23.39	-	27.47	-	4.08
	C1(b) Supply at 400 Volts - exceeding 5kW	855	0	0.01%	500.00	23.19	500.00	27.27	-	4.08
	Time of Use (TOU)-Peak	-	0	0.02%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	5,680	4	0.11%	500.00	20.18	500.00	24.26	-	4.08
	C2 Supply at 11 kV	12,351	9	0.29%	500.00	23.09	500.00	27.17	-	4.08
	Time of Use (TOU)-Peak	-	8	0.27%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	75,357	36	1.16%	460.00	21.58	460.00	25.66	-	4.08
	C3 Supply above 11 kV	103,221	17	0.57%	440.00	22.98	440.00	27.06	-	4.08
	Time of Use (TOU)-Peak	-	3	0.08%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	-	11	0.36%	440.00	21.38	440.00	25.46	-	4.08
	Total Single Point Supply	197,484	88	2.87%				-		
AGRICULTURE TUBEWELL- TARIFF D	D1 Scarp	-	0	0.01%	-	23.39	-	27.47	-	4.08
	D2 Agricultural Tube-wells	20,495	8	0.28%	200.00	26.78	200.00	30.86	-	4.08
	D-1(b) SCARP and agricultural more than 20 KW	-	-		-		-	-	-	-
	Time of Use (TOU) - Peak	-	22	0.72%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU) -Off Peak	452,209	132	4.31%	200.00	20.18	200.00	24.26	-	4.08
	Total Agriculture	472,704	163	5.31%				-		
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	27.78	-	31.86	-	4.08
	E-1(ii) Commercial Supply	14	6	0.20%	-	23.76	-	27.84	-	4.08
	E-2 Industrial Supply	1	0	0.01%	-	25.76	-	29.84	-	4.08
								-		
	Total Temporary	15	7	0.22%				-		
OTHERS	Public Lighting - G	-	17	0.55%	-	27.11	-	31.19	-	4.08
	Residential Colonies-H	-	1	0.04%	-	27.40	-	31.48	-	4.08
	Railway Traction - I	-	-	0.00%	-	27.42	-	31.50	-	4.08
	Co-Generation Tariff	-	-	0.00%	-	-	-	-	-	-
Special Contracts	J-2A 85	327	6	0.01%	-	23.77	-	27.85	-	4.08
	J-2 (C) T 87 Peak	-	0	0.01%	-	26.78	-	30.86	-	4.08
	J-2 (C) T 87 Off Peak	2,535	1	0.03%	-	20.67	-	24.75	-	4.08
	Total	4,224,417	3,065	100.00%						

Lahore Electric Supply Company Limited
Existing & Proposed Tariff Statement
May-24

PARTICULARS		Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	NEPRA Det. Rates (2022-23) dated 02-06-2022		Proposed New Tariff		Difference	
					Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)
1		2	3	4	8	9	10	11	12	13
RESIDENTIAL	Up to 50 Units	201,056	5	0.16%		25		25	-	-
	For peak load requirement up to 5 kW	-								
	01-100 Units per month	-	295	9.63%		5,720		6,924	-	1,204
	101-200 Units per month		296	9.65%		6,675		7,882	-	1,207
	201-300 Units per month	-	307	10.01%		7,084		8,336	-	1,252
	301 - 700 Units per month	-	171	5.57%		4,155		4,852	-	697
	Above700 Units per month	-	29	0.96%		819		940	-	120
	For peak load requirement exceeding 5 kW	-	-			-		-		
	Time of Use (TOU)-Peak	-	29	0.96%	-	789	-	909	-	120
	Time of Use (TOU)-Off Peak	57,699	134	4.36%	-	2,595	-	3,141	-	546
	Total Residential	258,754	1,266	41.30%	-	27,863	-	33,008	-	5,146
G.S ervi ce	A-3	67,824	105	3.44%		2,513	-	2,943	-	430
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	80	2.62%	-	1,905	-	2,232	-	327
		-	-							
	For peak load requirement exceeding 5 kW	-	-							
	Regular	6,802	3	0.09%	3	62	3	73	-	12
	Time of Use (TOU)-Peak	-	26	0.84%	-	688	-	793	-	105
	Time of Use (TOU)-Off Peak	423,198	113	3.70%	212	2,345	212	2,807	-	463
	Total Commercial	452,000	222	7.25%	215	5,000	215	5,906	-	906
INDUSTRIAL	B1	1	5	0.16%	-	110	-	129	-	20
	B1 - Time of Use (TOU)-Peak	-	10	0.31%	-	257	-	296	-	39
	B1 - Time of Use (TOU)-Off Peak	421,518	55	1.81%	-	1,145	-	1,372	-	226
	B2	9,212	3	0.11%	5	75	5	88	-	13
	B2 - Time of Use (TOU)-Peak	-	46	1.49%	-	1,219	-	1,405	-	186
	B2 - Time of Use (TOU)-Off Peak	915,233	256	8.35%	458	5,161	458	6,206	-	1,045
	B3 - Time of Use (TOU)-Peak	-	97	3.15%	-	2,587	-	2,982	-	395
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	503	16.40%	483	10,838	483	12,889	-	2,052
	B4 - Time of Use (TOU)-Peak	-	34	1.12%	-	915	-	1,054	-	140
	B4 - Time of Use (TOU)-Off Peak	377,646	187	6.09%	166	3,984	166	4,745	-	761
	Total Industrial	2,772,774	1,195	38.98%	1,111	26,290	1,111	31,166	-	4,876
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	1	-	1	-	0
	C1(b) Supply at 400 Volts - exceeding 5kW	855	0	0.01%	0	9	0	10	-	2
	Time of Use (TOU)-Peak	-	0	0.02%	-	13	-	15	-	2
	Time of Use (TOU)-Off Peak	5,680	4	0.11%	3	71	3	85	-	14
	C2 Supply at 11 kV	12,351	9	0.29%	6	203	6	239	-	36
	Time of Use (TOU)-Peak	-	8	0.27%	-	221	-	254	-	34
	Time of Use (TOU)-Off Peak	75,357	36	1.16%	35	767	35	912	-	145
	C3 Supply above 11 kV	103,221	17	0.57%	45	401	45	472	-	71
	Time of Use (TOU)-Peak	-	3	0.08%	-	69	-	80	-	11
	Time of Use (TOU)-Off Peak	-	11	0.36%	-	236	-	281	-	45
	Total Single Point Supply	197,484	88	2.87%	90	1,991	90	2,350	-	360
AGRICULTURE TUBEWELL- TARIFF D	D1 Scarp	-	0	0.01%	-	4	-	5	-	1
	D2 Agricultual Tube-wells	20,495	8	0.28%	4	227	4	262	-	35
	D-1(b) SCARP and agricultural more than 20 KW	-	-		-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	22	0.72%	-	595	-	686	-	91
	Time of Use (TOU) -Off Peak	452,209	132	4.31%	90	2,663	90	3,202	-	539
	Total Agriculture	472,704	163	5.31%	95	3,498	95	4,154	-	665
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	1	-	2	-	0
	E-1(ii)Commercial Supply	14	6	0.20%	-	149	-	174	-	26
	E-2 Industrial Supply	1	0	0.01%	-	9	-	10	-	1
			-		-	-	-	-		
	Total Temporary	15	7	0.22%	-	159	-	186	-	27
OTHERS	Public Lighting - G	-	17	0.55%	-	460	-	529	-	69
	Residential Colonies-H	-	1	0.04%	-	29	-	34	-	4
	Railway Traction - I	-	-	0.00%	-	-	-	-	-	-
	Co-Generation Tariff	-	-			-		-	-	-
	J-2A 85	327	0	0.01%	-	4	-	5	-	1
	J-2 (C) T 87 Peak	-	0	0.01%	-	6	-	7	-	1
	J-2 (C) T 87 Off Peak	2,535	1	0.03%	-	22	-	26	-	4
	Total	4,224,417	3,065	100.00%	1,510	67,827	1,510	80,316	-	12,489

Lahore Electric Supply Company Limited
Existing & Proposed Tariff Statement
Jun-24

Annex-5 (1/2)
Form - 26

PARTICULARS		Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	NEPRA Det. Rates (2022-23) dated 02-06-2022		Proposed New Tarif (2023-24)		Increase	
					Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh
	1	2	3	4	8	9	10	11	12	13
RESIDENTIAL	Up to 50 Units	201,056	5	0.16%	-	5.00		5.00	-	-
	For peak load requirement up to 5 kW	-						-		
	01-100 Units per month	-	277	9.63%	-	19.39	-	23.47	-	4.08
	101-200 Units per month		278	9.65%		22.58		26.66	-	4.08
	201-300 Units per month	-	288	10.01%	-	23.10	-	27.18	-	4.08
	301 - 700 Units per month	-	160	5.57%	-	24.34	-	28.42	-	4.08
	Above700 Units per month	-	28	0.96%	-	27.78	-	31.86	-	4.08
	For peak load requirement exceeding 5 kW	-						-		
	Time of Use (TOU)-Peak	-	28	0.96%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	57,699	126	4.36%	-	19.40	-	23.48	-	4.08
	Total Residential	258,754	1,188	41.30%						
G.S ervice	A-3	67,824	99	3.44%		23.85		27.93	-	4.08
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	75	2.62%	-	23.77	-	27.85	-	4.08
		-						-		
	For peak load requirement exceeding 5 kW	-						-		
	Regular	6,802	3	0.09%	500.00	21.78	500.00	25.86	-	4.08
	Time of Use (TOU)-Peak	-	24	0.84%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	423,198	106	3.70%	500.00	20.68	500.00	24.76	-	4.08
	Total Commercial	452,000	209	7.25%				-		
INDUSTRIAL	B1	1	4	0.16%	-	22.87	-	26.95	-	4.08
	B1 - Time of Use (TOU)-Peak	-	9	0.31%	-	26.76	-	30.84	-	4.08
	B1 - Time of Use (TOU)-Off Peak	421,518	52	1.81%	-	20.66	-	24.74	-	4.08
	B2	9,212	3	0.11%	500.00	22.76	500.00	26.84	-	4.08
	B2 - Time of Use (TOU)-Peak	-	43	1.49%	-	26.76	-	30.84	-	4.08
	B2 - Time of Use (TOU)-Off Peak	915,233	240	8.35%	500.00	20.16	500.00	24.24	-	4.08
	B3 - Time of Use (TOU)-Peak	-	91	3.15%	-	26.76	-	30.84	-	4.08
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	472	16.40%	460.00	21.56	460.00	25.64	-	4.08
	B4 - Time of Use (TOU)-Peak	-	32	1.12%	-	26.76	-	30.84	-	4.08
	B4 -Time of Use (TOU)-Off Peak	377,646	175	6.09%	440.00	21.36	440.00	25.44	-	4.08
	Total Industrial	2,772,774	1,122	38.98%				-		
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	23.39	-	27.47	-	4.08
	C1(b) Supply at 400 Volts - exceeding 5kW	855	0	0.01%	500.00	23.19	500.00	27.27	-	4.08
	Time of Use (TOU)-Peak	-	0	0.02%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	5,680	3	0.11%	500.00	20.18	500.00	24.26	-	4.08
	C2 Supply at 11 kV	12,351	8	0.29%	500.00	23.09	500.00	27.17	-	4.08
	Time of Use (TOU)-Peak	-	8	0.27%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	75,357	33	1.16%	460.00	21.58	460.00	25.66	-	4.08
	C3 Supply above 11 kV	103,221	16	0.57%	440.00	22.98	440.00	27.06	-	4.08
	Time of Use (TOU)-Peak	-	2	0.08%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	-	10	0.36%	440.00	21.38	440.00	25.46	-	4.08
	Total Single Point Supply	197,484	83	2.87%				-		
AGRICULTURE TUBEWELL- TARIFF D	D1 Scarp	-	0	0.01%	-	23.39	-	27.47	-	4.08
	D2 Agricultural Tube-wells	20,495	8	0.28%	200.00	26.78	200.00	30.86	-	4.08
	D-1(b) SCARP and agricultural more than 20 KW	-	-		-		-	-	-	-
	Time of Use (TOU) - Peak	-	21	0.72%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU) -Off Peak	452,209	124	4.31%	200.00	20.18	200.00	24.26	-	4.08
	Total Agriculture	472,704	153	5.31%				-		
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	27.78	-	31.86	-	4.08
	E-1(ii)Commercial Supply	14	6	0.20%	-	23.76	-	27.84	-	4.08
	E-2 Industrial Supply	1	0	0.01%	-	25.76	-	29.84	-	4.08
								-		
	Total Temporary	15	6	0.22%				-		
OTHERS	Public Lighting - G	-	16	0.55%	-	27.11	-	31.19	-	4.08
	Residential Colonies-H	-	1	0.04%	-	27.40	-	31.48	-	4.08
	Railway Traction - I	-	-	0.00%	-	27.42	-	31.50	-	4.08
	Co-Generation Tariff	-	-	0.00%	-	-	-	-	-	-
Special Contracts	J-2A 85	327	0	0.01%	-	23.77	-	27.85	-	4.08
	J-2 (C) T 87 Peak	-	0	0.01%	-	26.78	-	30.86	-	4.08
	J-2 (C) T 87 Off Peak	2,535	1	0.03%	-	20.67	-	24.75	-	4.08
	Total	4,224,417	2,878	100.00%						

Lahore Electric Supply Company Limited
Existing & Proposed Tariff Statement
Jun-24

PARTICULARS		Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	NEPRA Det. Rates (2022-23) dated 02-06-2022		Proposed New Tariff		Difference	
					Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)
1		2	3	4	8	9	10	11	12	13
RESIDENTIAL	Up to 50 Units	201,056	5	0.16%		23		23	-	-
	For peak load requirement up to 5 kW	-								
	01-100 Units per month	-	277	9.63%		5,371		6,501	-	1,131
	101-200 Units per month		278	9.65%		6,268		7,401	-	1,133
	201-300 Units per month	-	288	10.01%		6,651		7,827	-	1,175
	301 - 700 Units per month	-	160	5.57%		3,901		4,556	-	654
	Above700 Units per month	-	28	0.96%		769		882	-	113
	For peak load requirement exceeding 5 kW	-	-			-		-		
	Time of Use (TOU)-Peak	-	28	0.96%	-	741	-	854	-	113
	Time of Use (TOU)-Off Peak	57,699	126	4.36%	-	2,436	-	2,949	-	513
	Total Residential	258,754	1,188	41.30%	-	26,161	-	30,992	-	4,831
G.S	A-3	67,824	99	3.44%		2,359	-	2,763	-	404
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	75	2.62%	-	1,789	-	2,096	-	307
		-	-					-		
	For peak load requirement exceeding 5 kW	-	-							
	Regular	6,802	3	0.09%	3	58	3	69	-	11
	Time of Use (TOU)-Peak	-	24	0.84%	-	646	-	745	-	98
	Time of Use (TOU)-Off Peak	423,198	106	3.70%	212	2,201	212	2,636	-	434
	Total Commercial	452,000	209	7.25%	215	4,695	215	5,546	-	851
INDUSTRIAL	B1	1	4	0.16%	-	103	-	121	-	18
	B1 - Time of Use (TOU)-Peak	-	9	0.31%	-	241	-	278	-	37
	B1 - Time of Use (TOU)-Off Peak	421,518	52	1.81%	-	1,075	-	1,288	-	212
	B2	9,212	3	0.11%	5	70	5	83	-	13
	B2 - Time of Use (TOU)-Peak	-	43	1.49%	-	1,145	-	1,319	-	175
	B2 - Time of Use (TOU)-Off Peak	915,233	240	8.35%	458	4,846	458	5,827	-	981
	B3 - Time of Use (TOU)-Peak	-	91	3.15%	-	2,429	-	2,800	-	370
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	472	16.40%	483	10,176	483	12,102	-	1,926
	B4 - Time of Use (TOU)-Peak	-	32	1.12%	-	859	-	990	-	131
	B4 -Time of Use (TOU)-Off Peak	377,646	175	6.09%	166	3,741	166	4,455	-	715
	Total Industrial	2,772,774	1,122	38.98%	1,111	24,684	1,311	29,262	-	4,578
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	1	-	1	-	0
	C1(b) Supply at 400 Volts - exceeding 5kW	855	0	0.01%	0	8	0	10	-	1
	Time of Use (TOU)-Peak	-	0	0.02%	-	12	-	14	-	2
	Time of Use (TOU)-Off Peak	5,680	3	0.11%	3	66	3	80	-	13
	C2 Supply at 11 kV	12,351	8	0.29%	6	191	6	225	-	34
	Time of Use (TOU)-Peak	-	8	0.27%	-	207	-	239	-	32
	Time of Use (TOU)-Off Peak	75,357	33	1.16%	35	720	35	857	-	136
	C3 Supply above 11 kV	103,221	16	0.57%	45	376	45	443	-	67
	Time of Use (TOU)-Peak	-	2	0.08%	-	65	-	75	-	10
	Time of Use (TOU)-Off Peak	-	10	0.36%	-	222	-	264	-	42
	Total Single Point Supply	197,484	83	2.87%	90	1,869	90	2,207	-	338
AGRICULTURE TUBEWELL- TARIFF D	D1 Scarp	-	0	0.01%	-	4	-	5	-	1
	D2 Agricultural Tube-wells	20,495	8	0.28%	4	213	4	246	-	33
	D-1(b) SCARP and agricultural more than 20 KW	-	-		-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	21	0.72%	-	559	-	644	-	85
	Time of Use (TOU) -Off Peak	452,209	124	4.31%	90	2,501	90	3,006	-	506
	Total Agriculture	472,704	153	5.31%	95	3,277	95	3,901	-	624
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	1	-	2	-	0
	E-1(ii)Commercial Supply	14	6	0.20%	-	140	-	164	-	24
	E-2 Industrial Supply	1	0	0.01%	-	8	-	10	-	1
			-		-	-	-	-		
	Total Temporary	15	6	0.22%	-	149	-	175	-	26
OTHERS	Public Lighting - G	-	16	0.55%	-	432	-	497	-	65
	Residential Colonies-H	-	1	0.04%	-	28	-	32	-	4
	Railway Traction - I	-	-	0.00%	-	-	-	-	-	-
	Co-Generation Tariff	-	-			-		-	-	-
	J-2A 85	327	0	0.01%	-	4	-	5	-	1
	J-2 (C) T 87 Peak	-	0	0.01%	-	6	-	7	-	1
	J-2 (C) T 87 Off Peak	2,535	1	0.03%	-	21	-	25	-	4
	Total	4,224,417	2,878	100.00%	1,510	63,684	1,510	75,411	-	11,727

Lahore Electric Supply Company Limited
Existing & Proposed Tariff Statement
Qtr 4 (FY 2023-24)

Annex-5 (1/2)
Form - 26

PARTICULARS		Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	NEPRA Det. Rates (2022-23) dated 02-06-2022		Proposed New Tariff (2023-24)		Increase	
					Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh
	1	2	3	4	8	9	10	11	12	13
RESIDENTIAL	Up to 50 Units	201,034	14	0.16%	-	5.00	-	5.00	-	-
	For peak load requirement up to 5 kW	-						-		
	01-100 Units per month	-	840	9.63%	-	19.39	-	23.47	-	4.08
	101-200 Units per month		842	9.65%		22.58		26.66	-	4.08
	201-300 Units per month	-	873	10.01%	-	23.10	-	27.18	-	4.08
	301 - 700 Units per month	-	486	5.57%	-	24.34	-	28.42	-	4.08
	Above700 Units per month	-	84	0.96%	-	27.78	-	31.86	-	4.08
	For peak load requirement exceeding 5 kW	-						-		
	Time of Use (TOU)-Peak	-	84	0.96%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	57,690	381	4.36%	-	19.40	-	23.48	-	4.08
	Total Residential	**258,754**	**3,605**	**41.30%**						
G.S	A-3	67,824	300	3.44%		23.85		27.93	-	4.08
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	228	2.62%	-	23.77	-	27.85	-	4.08
		-						-		
	For peak load requirement exceeding 5 kW	-						-		
	Regular	6,802	8	0.09%	500.00	21.78	500.00	25.86	-	4.08
	Time of Use (TOU)-Peak	-	73	0.84%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	423,198	323	3.70%	500.00	20.68	500.00	24.76	-	4.08
	Total Commercial	**452,000**	**632**	**7.25%**				-		
INDUSTRIAL	B1	1	14	0.16%	-	22.87	-	26.95	-	4.08
	B1 - Time of Use (TOU)-Peak	-	27	0.31%	-	26.76	-	30.84	-	4.08
	B1 - Time of Use (TOU)-Off Peak	421,518	158	1.81%	-	20.66	-	24.74	-	4.08
	B2	9,212	9	0.11%	500.00	22.76	500.00	26.84	-	4.08
	B2 - Time of Use (TOU)-Peak	-	130	1.49%	-	26.76	-	30.84	-	4.08
	B2 - Time of Use (TOU)-Off Peak	915,233	729	8.35%	500.00	20.16	500.00	24.24	-	4.08
	B3 - Time of Use (TOU)-Peak	-	275	3.15%	-	26.76	-	30.84	-	4.08
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	1,432	16.40%	460.00	21.56	460.00	25.64	-	4.08
	B4 - Time of Use (TOU)-Peak	-	97	1.12%	-	26.76	-	30.84	-	4.08
	B4 -Time of Use (TOU)-Off Peak	377,646	531	6.09%	440.00	21.36	440.00	25.44	-	4.08
	Total Industrial	**2,772,774**	**3,402**	**38.98%**				-		
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	23.39	-	27.47	-	4.08
	C1(b) Supply at 400 Volts - exceeding 5kW	855	1	0.01%	500.00	23.19	500.00	27.27	-	4.08
	Time of Use (TOU)-Peak	-	1	0.02%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	5,680	10	0.11%	500.00	20.18	500.00	24.26	-	4.08
	C2 Supply at 11 kV	12,351	25	0.29%	500.00	23.09	500.00	27.17	-	4.08
	Time of Use (TOU)-Peak	-	23	0.27%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	75,357	101	1.16%	460.00	21.58	460.00	25.66	-	4.08
	C3 Supply above 11 kV	103,221	50	0.57%	440.00	22.98	440.00	27.06	-	4.08
	Time of Use (TOU)-Peak	-	7	0.08%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU)-Off Peak	-	31	0.36%	440.00	21.38	440.00	25.46	-	4.08
	Total Single Point Supply	**197,484**	**251**	**2.87%**				-		
AGRICULTURE TUBEWELL- TARIFF D	D1 Scarp	-	1	0.01%	-	23.39	-	27.47	-	4.08
	D2 Agricultual Tube-wells	20,495	24	0.28%	200.00	26.78	200.00	30.86	-	4.08
	D-1(b) SCARP and agricultural more than 20 KW	-	-		-		-	-	-	-
	Time of Use (TOU) - Peak	-	63	0.72%	-	26.78	-	30.86	-	4.08
	Time of Use (TOU) -Off Peak	452,209	376	4.31%	200.00	20.18	200.00	24.26	-	4.08
	Total Agriculture	**472,704**	**464**	**5.31%**				-		
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	27.78	-	31.86	-	4.08
	E-1(ii)Commercial Supply	14	18	0.20%	-	23.76	-	27.84	-	4.08
	E-2 Industrial Supply	1	1	0.01%	-	25.76	-	29.84	-	4.08
								-		
	Total Temporary	**15**	**19**	**0.22%**				-		
OTHERS	Public Lighting - G	-	48	0.55%	-	27.11	-	31.19	-	4.08
	Residential Colonies-H	-	3	0.04%	-	27.40	-	31.48	-	4.08
	Railway Traction - I	-	-	0.00%	-	27.42	-	31.50	-	4.08
	Co-Generation Tariff	-		0.00%	-	-	-	-	-	-
Special Contracts	J-2A 85	327	0	0.01%	-	23.77	-	27.85	-	4.08
	J-2 (C) T 87 Peak	-	1	0.01%	-	26.78	-	30.86	-	4.08
	J-2 (C) T 87 Off Peak	2,535	3	0.03%	-	20.67	-	24.75	-	4.08
	Total	4,224,417	8,729	100.00%						

Lahore Electric Supply Company Limited
Existing & Proposed Tariff Statement
Qtr 4 (FY 2023-24)

	PARTICULARS	Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	NEPRA Det. Rates (2022-23) dated 02-06-2022		Proposed New Tariff		Difference	
					Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)
	1	2	3	4	8	9	10	11	12	13
RESIDENTIAL	Up to 50 Units	201,056	14	0.16%		70		70	-	-
	For peak load requirement up to 5 kW	-								
	01-100 Units per month	-	840	9.63%		16,290		19,719	-	3,429
	101-200 Units per month		842	9.65%		19,011		22,447	-	3,436
	201-300 Units per month	-	873	10.01%		20,175		23,740	-	3,565
	301 - 700 Units per month	-	486	5.57%		11,834		13,818	-	1,984
	Above700 Units per month	-	84	0.96%		2,333		2,676	-	343
	For peak load requirement exceeding 5 kW	-	-			-		-		
	Time of Use (TOU)-Peak	-	84	0.96%	-	2,247	-	2,589	-	342
	Time of Use (TOU)-Off Peak	57,699	381	4.36%	-	7,390	-	8,945	-	1,555
	Total Residential	258,754	3,605	41.30%	-	79,350	-	94,005	-	14,654
G.Service	A-3	67,824	300	3.44%		7,156	-	8,381	-	1,225
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	228	2.62%	-	5,426	-	6,358	-	932
		-	-							
	For peak load requirement exceeding 5 kW	-	-							
	Regular	6,802	8	0.09%	10	176	10	209	-	33
	Time of Use (TOU)-Peak	-	73	0.84%	-	1,960	-	2,259	-	299
	Time of Use (TOU)-Off Peak	423,198	323	3.70%	635	6,677	635	7,995	-	1,318
	Total Commercial	452,000	632	7.25%	645	14,239	645	16,821	-	2,581
INDUSTRIAL	B1	1	14	0.16%	-	312	-	368	-	56
	B1 - Time of Use (TOU)-Peak	-	27	0.31%	-	731	-	842	-	111
	B1 - Time of Use (TOU)-Off Peak	421,518	158	1.81%	-	3,262	-	3,906	-	644
	B2	9,212	9	0.11%	14	213	14	251	-	38
	B2 - Time of Use (TOU)-Peak	-	130	1.49%	-	3,472	-	4,002	-	530
	B2 - Time of Use (TOU)-Off Peak	913,233	729	8.35%	1,373	14,697	1,373	17,673	-	2,976
	B3 - Time of Use (TOU)-Peak	-	275	3.15%	-	7,368	-	8,491	-	1,124
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	1,432	16.40%	1,448	30,865	1,448	36,708	-	5,843
	B4 - Time of Use (TOU)-Peak	-	97	1.12%	-	2,605	-	3,002	-	397
	B4 -Time of Use (TOU)-Off Peak	377,646	531	6.09%	498	11,346	498	13,514	-	2,168
	Total Industrial	2,772,774	3,402	38.98%	3,333	74,871	3,333	88,758	-	13,887
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	3	-	4	-	1
	C1(b) Supply at 400 Volts - exceeding 5kW	855	1	0.01%	1	25	1	29	-	4
	Time of Use (TOU)-Peak	-	1	0.02%	-	37	-	43	-	6
	Time of Use (TOU)-Off Peak	5,680	10	0.11%	9	201	9	242	-	41
	C2 Supply at 11 kV	12,351	25	0.29%	19	580	19	682	-	102
	Time of Use (TOU)-Peak	-	23	0.27%	-	628	-	724	-	96
	Time of Use (TOU)-Off Peak	75,357	101	1.16%	104	2,185	104	2,598	-	413
	C3 Supply above 11 kV	103,221	50	0.57%	136	1,142	136	1,345	-	203
	Time of Use (TOU)-Peak	-	7	0.08%	-	197	-	227	-	30
	Time of Use (TOU)-Off Peak	-	31	0.36%	-	672	-	801	-	128
	Total Single Point Supply	197,484	251	2.87%	269	5,670	269	6,694	-	1,024
AGRICULTURE TUBEWELL- TARIFF D	D1 Scarp	-	1	0.01%	-	12	-	14	-	2
	D2 Agricultual Tube-wells	20,495	24	0.28%	12	647	12	746	-	99
	D-1(b) SCARP and agricultural more than 20 KW	-	-		-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	63	0.72%	-	1,694	-	1,952	-	258
	Time of Use (TOU) -Off Peak	452,209	376	4.31%	271	7,585	271	9,119	-	1,534
	Total Agriculture	472,704	464	5.31%	284	9,938	284	11,832	-	1,893
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	4	-	5	-	1
	E-1(ii)Commercial Supply	14	18	0.20%	-	424	-	497	-	73
	E-2 Industrial Supply	1	1	0.01%	-	26	-	30	-	4
			-		-	-	-	-		
	Total Temporary	15	19	0.22%	-	453	-	531	-	77
OTHERS	Public Lighting - G	-	48	0.55%	-	1,310	-	1,507	-	197
	Residential Colonies-H	-	3	0.04%	-	84	-	96	-	13
	Railway Traction -I	-	-	0.00%	-		-	-	-	-
	Co-Generation Tariff	-	-			-		-	-	-
	J-2A 85	337	0	0.01%	-	12	-	14	-	2
	J-2 (C) T 87 Peak	-	1	0.01%	-	18	-	21	-	3
	J-2 (C) T 87 Off Peak	2,535	3	0.03%	-	62	-	75	-	12
	Total	4,224,417	8,729	100.00%	4,530	193,164	4,530	228,733	-	35,568

Lahore Electric Supply Company Limited
Revenue & Subsidy Statement
FY 2023-24

Form - 27

	PARTICULARS	Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	NEPRA Determined tariff for FY 2022-23		GoP Notified Tariff		Subsidy / IDTR	
					Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh
	1	2	3	4	7	8	9	10	11	12
RESIDENTIAL	Up to 50 Units	201,056	46	0.16%	-	5.00	-	3.95	-	1.05
	For peak load requirement up to 5 kW	-	-							
	01-100 Units per month	-	2,733	9.6%	-	19.39	-	7.74	-	11.65
	101-200 Units per month	-	2,739	9.6%	-	22.58	-	7.74	-	14.84
	201-300 Units per month		2,841	10.0%	-	23.10		18.96	-	4.14
	301 - 700 Units per month	-	1,581	5.6%	-	24.34	-	25.53	-	(1.19)
	Above700 Units per month	-	273	1.0%	-	27.78	-	35.32	-	(7.54)
	For peak load requirement exceeding 5 kW	-	-							
	Time of Use (TOU)-Peak	-	273	1.0%	-	26.78	-	34.39	-	(7.61)
	Time of Use (TOU)-Off Peak	57,699	1,239	4.4%	-	19.40	-	28.07	-	(8.67)
	Total Residential	**258,754**	**11,725**	**41.30%**						
COMMERCIAL-A2	**General Services**		976	3.4%	-	23.85		**29.81**	-	(5.96)
	For peak load requirement up to 5 kW	22,000	743	2.6%	-	23.77	-	30.25	-	(6.48)
		-	-	0.0%						
	For peak load requirement exceeding 5 kW	-	-	0.0%						
	Regular	6,802	26	0.1%	500.00	21.78	500.00	31.93	-	(10.15)
	Time of Use (TOU)-Peak	-	238	0.8%	-	26.78	-	33.85	-	(7.07)
	Time of Use (TOU)-Off Peak	423,198	1,050	3.7%	500.00	20.68	500.00	27.88	-	(7.20)
	Total Commercial	**452,000**	**2,057**	**7.25%**						
INDUSTRIAL	B1	1	44	0.2%	-	22.87		26.83	-	(3.96)
	B1 - Time of Use (TOU)-Peak	-	89	0.3%	-	26.76		30.39	-	(3.63)
	B1 - Time of Use (TOU)-Off Peak	421,518	514	1.8%	-	20.66		24.83	-	(4.17)
	B2	9,212	30	0.1%	500.00	22.76	500.00	26.83	-	(4.07)
	B2 - Time of Use (TOU)-Peak	-	422	1.5%	-	26.76	-	30.33	-	(3.57)
	B2 - Time of Use (TOU)-Off Peak	915,253	2,371	8.4%	500.00	20.16	500.00	24.62	-	(4.46)
	B3 - Time of Use (TOU)-Peak	-	896	3.2%	-	26.76	-	30.33	-	(3.57)
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	4,657	16.4%	460.00	21.56	460.00	24.53	-	(2.97)
	B4 - Time of Use (TOU)-Peak	-	317	1.1%	-	26.76	-	30.33	-	(3.57)
	B4 -Time of Use (TOU)-Off Peak	377,646	1,728	6.1%	440.00	21.36	440.00	24.43	-	(3.07)
	Total Industrial	**2,772,774**	**11,068**	**39.0%**						
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.0%	-	23.39	-	30.93	-	(7.54)
	C1(b) Supply at 400 Volts - exceeding 5kW	855	3	0.0%	500.00	23.19	500.00	30.43	-	(7.24)
	Time of Use (TOU)-Peak	-	5	0.0%	-	26.78	-	33.85	-	(7.07)
	Time of Use (TOU)-Off Peak	5,680	32	0.1%	500.00	20.18	500.00	27.25	-	(7.07)
	C2 Supply at 11 kV	12,351	82	0.3%	500.00	23.09	500.00	30.23	-	(7.14)
	Time of Use (TOU)-Peak	-	76	0.3%	-	26.78	-	33.85	-	(7.07)
	Time of Use (TOU)-Off Peak	75,357	329	1.2%	460.00	21.58	460.00	27.05	-	(5.47)
	C3 Supply above 11 kV	103,221	162	0.6%	440.00	22.98	440.00	30.13	-	(7.15)
	Time of Use (TOU)-Peak	-	24	0.1%	-	26.78	-	33.85	-	(7.07)
	Time of Use (TOU)-Off Peak	-	102	0.4%	440.00	21.38	440.00	26.95	-	(5.57)
	Total Single Point Supply	**197,484**	**816**	**2.9%**						
AGRICULTURE TUBEWELL- TARIFF D	D1 Scarp	-	2	0.0%	-	23.39		26.93	-	(3.54)
	D2 Agricultual Tube-wells	20,495	79	0.3%	200.00	26.78	200.00	16.60	-	10.18
	D-1(b) SCARP and agricultural more than 20 KW	-	-	0.0%	-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	206	0.7%	-	26.78		29.85	-	(3.07)
	Time of Use (TOU) -Off Peak	452,209	1,223	4.3%	200.00	20.18	200.00	22.60	-	(2.42)
	Total Agriculture	**472,704**	**1,509**	**5.3%**						
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.0%	-	27.78	-	34.53	-	(6.75)
	E-1(ii)Commercial Supply	14	58	0.2%	-	23.76	-	30.64	-	(6.88)
	E-2 Industrial Supply	1	3	0.0%	-	25.76	-	27.91	-	(2.15)
		-	-							
	Total Temporary	**15**	**62**	**0.2%**						
OTHERS	Public Lighting - G	-	157	0.6%	-	27.11	-	29.93	-	(2.82)
	Residential Colonies-H	-	10	0.0%	-	27.40	-	29.93	-	(2.53)
	Railway Traction - I	-	-	0.0%	-	27.42	-	29.93	-	(2.51)
	Co-Generation Tariff	-	-	0.0%	-	-	-	-	-	-
	J-2A 85	327	2	0.0%	-	23.77		27.15	-	(3.38)
	J-2 (C) T 87 Peak	-	2	0.0%	-	26.78		32.85	-	(6.07)
	J-2 (C) T 87 Off Peak	2,535	10	0.0%	-	20.67		25.95	-	(5.28)
	Total	**4,153,732**	**28,393**	**100%**						

Lahore Electric Supply Company Limited
Revenue & Subsidy Statement
FY 2023-24

PARTICULARS		Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	NEPRA Determined tariff for FY 2022-23		GoP Notified Tariff		Subsidy	
					Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)
	1	2	3	4	7	8	9	10	11	12
RESIDENTIAL	Up to 50 Units	201,056	46	0.16%	-	229	-	181	-	48
	For peak load requirement up to 5 kW									
	01-100 Units per month	-	2,733	9.63%	-	52,990	-	21,152	-	31,838
	101-200 Units per month	-	2,739	9.65%	-	61,839	-	21,197	-	40,642
	201-300 Units per month	-	2,841	10.01%	-	65,626	-	53,865	-	11,762
	301 - 700 Units per month	-	1,581	5.57%	-	38,494	-	40,376	-	(1,882)
	Above700 Units per month	-	273	0.96%	-	7,589	-	9,649	-	(2,060)
	For peak load requirement exceeding 5 kW	-	-	0.00%	-	-	-	-		
	Time of Use (TOU)-Peak	-	273	0.96%	-	7,309	-	9,386	-	(2,077)
	Time of Use (TOU)-Off Peak	57,699	1,239	4.36%	-	24,039	-	34,782	-	(10,743)
	Total Residential	**258,754**	**11,725**	**41.30%**	-	**258,115**	-	**190,588**	-	67,528
	General Services	-	976	3.44%	-	23,279	-	29,096	-	(5,817)
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	743	2.62%	-	17,650	-	22,461	-	(4,812)
					-	-	-	-		
	For peak load requirement exceeding 5 kW	-	-	0.00%	-	-	-	-		
	Regular	6,802	26	0.09%	41	573	41	840	-	(267)
	Time of Use (TOU)-Peak	-	238	0.84%	-	6,376	-	8,060	-	(1,683)
	Time of Use (TOU)-Off Peak	423,198	1,050	3.70%	2,539	21,719	2,539	29,281	-	(7,562)
	Total Commercial	**452,000**	**2,057**	**7.25%**	**2,580**	**46,318**	**2,580**	**60,642**	-	**(14,324)**
INDUSTRIAL	B1	1	44	0.16%	-	1,015	-	1,190	-	(176)
	B1 - Time of Use (TOU)-Peak	-	89	0.31%	-	2,378	-	2,700	-	(323)
	B1 - Time of Use (TOU)-Off Peak	421,518	514	1.81%	-	10,611	-	12,752	-	(2,142)
	B2	9,212	30	0.11%	55	692	55	815	-	(124)
	B2 - Time of Use (TOU)-Peak	-	422	1.49%	-	11,294	-	12,801	-	(1,507)
	B2 - Time of Use (TOU)-Off Peak	915,233	2,371	8.35%	5,491	47,809	5,491	58,385	-	(10,577)
	B3 - Time of Use (TOU)-Peak	-	896	3.15%	-	23,966	-	27,163	-	(3,197)
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	4,657	16.40%	5,791	100,399	5,791	114,230	-	(13,831)
	B4 - Time of Use (TOU)-Peak	-	317	1.12%	-	8,474	-	9,604	-	(1,130)
	B4 -Time of Use (TOU)-Off Peak	377,646	1,728	6.09%	1,994	36,907	1,994	42,211	-	(5,304)
	Total Industrial	**2,772,774**	**11,068**	**39.0%**	**13,332**	**243,543**	**13,332**	**281,853**	-	**(38,310)**
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	10	-	13	-	(3)
	C1(b) Supply at 400 Volts - exceeding 5kW	855	3	0.01%	5	80	5	105	-	(25)
	Time of Use (TOU)-Peak	-	5	0.02%	-	122	-	154	-	(32)
	Time of Use (TOU)-Off Peak	5,680	32	0.11%	34	654	34	884	-	(229)
	C2 Supply at 11 kV	12,351	82	0.29%	74	1,885	74	2,468	-	(583)
	Time of Use (TOU)-Peak	-	76	0.27%	-	2,043	-	2,583	-	(539)
	Time of Use (TOU)-Off Peak	75,357	329	1.16%	416	7,108	416	8,910	-	(1,802)
	C3 Supply above 11 kV	103,221	162	0.57%	545	3,714	545	4,870	-	(1,156)
	Time of Use (TOU)-Peak	-	24	0.08%	-	640	-	809	-	(169)
	Time of Use (TOU)-Off Peak	-	102	0.36%	-	2,187	-	2,756	-	(570)
	Total Single Point Supply	**197,484**	**816**	**2.9%**	**1,074**	**18,443**	**1,074**	**23,551**	-	**(5,108)**
AGRICULTURE TUBEWELL-TARIFF D	D1 Scarp	-	2	0.01%	-	39	-	45	-	(6)
	D2 Agricultual Tube-wells	20,495	79	0.28%	49	2,106	49	1,305	-	801
	D-1(b) SCARP and agricultural more than 20 KW	-	-	0.00%	-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	206	0.72%	-	5,511	-	6,142	-	(632)
	Time of Use (TOU) - Off Peak	452,209	1,223	4.31%	1,085	24,673	1,085	27,632	-	(2,959)
	Total Agriculture	**472,704**	**1,509**	**5.3%**	**1,134**	**32,328**	**1,134**	**35,124**	-	**(2,796)**
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	13	-	16	-	(3)
	E-1(ii)Commercial Supply	14	58	0.20%	-	1,378	-	1,778	-	(399)
	E-2 Industrial Supply	1	3	0.01%	-	83	-	90	-	(7)
		-	-	0.00%	-	-	-	-		
	Total Temporary	**15**	**62**	**0.2%**		**1,475**		**1,884**		
OTHERS	Public Lighting - G	-	157	0.55%	-	4,262	-	4,705	-	(443)
	Residential Colonies-H	-	10	0.04%	-	273	-	298	-	(25)
	Railway Traction - I	-	-	0.00%	-	-	-	-	-	-
	Co-Generation Tariff				-	-	-	-	-	-
	J-2A 85	327	2	0.01%	-	38	-	43	-	(5)
	J-2 (C) T 87 Peak	-	2	0.01%	-	58	-	71	-	(13)
	J-2 (C) T 87 Off Peak	2,535	10	0.03%	-	203	-	255	-	(52)
	Total	**4,156,608**	**28,393**	**100%**	**18,121**	**628,336**	**18,121**	**628,111**	-	**634**

Lahore Electric Supply Company Limited

Proposed Revenue & Subsidy Statement

FY 2023-24

Form - 2

	PARTICULARS	Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	Proposed New Tariff		GoP Notified Tariff		Subsidy	
					Fixed Charges Rs./kW/M	Var. Charges Rs./kWh	Fixed Charges Rs./kW/M	Var. Charges Rs./kWh	Fixed Charges Rs./kW/M	Var. Charges Rs kWh
	1	2	3	4	7	8	9	10	11	12
RESIDENTIAL	Up to 50 Units	201,056	46	0.16%	-	5.00	-	3.95	-	1.05
	For peak load requirement up to 5 kW	-								
	01-100 Units per month	-	2,733	9.63%	-	23.47	-	7.74	-	15.73
	101-200 Units per month	-	2,739	9.65%	-	26.66	-	7.74	-	18.92
	201-300 Units per month	-	2,841	10.01%	-	27.18	-	18.96		
	301 - 700 Units per month	-	1,581	5.57%	-	28.42	-	25.53	-	2.89
	Above700 Units per month	-	273	0.96%	-	31.86	-	35.32	-	(3.46
	For peak load requirement exceeding 5 kW	-			-	-	-	-		
	Time of Use (TOU)-Peak	-	273	0.96%	-	30.86	-	34.39	-	(3.53
	Time of Use (TOU)-Off Peak	57,699	1,239	4.36%	-	23.48	-	28.07	-	(4.59
	Total Residential	**258,754**	**11,725**	**41.30%**						
	General Services	67,824	976	3.44%	-	27.93	-	29.81	-	(1.88
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	743	2.62%	-	27.85	-	30.25	-	(2.40
		-	-	0.00%			-	-		
	For peak load requirement exceeding 5 kW	-	-	0.00%			-	-		
	Regular	6,802	26	0.09%	500.00	25.86	500.00	31.93	-	(6.07
	Time of Use (TOU)-Peak	-	238	0.84%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	423,198	1,050	3.70%	500.00	24.76	500.00	27.88	-	(3.12
	Electrical Vehicle Charging Station	-	-	0.00%	-	-	-	-		
	Total Commercial	**452,000**	**2,057**	**7.25%**						
INDUSTRIAL	B1	1	44	0.16%	-	26.95	-	26.83	-	0.12
	B1 - Time of Use (TOU)-Peak	-	89	0.31%	-	30.84	-	30.39	-	0.45
	B1 - Time of Use (TOU)-Off Peak	421,518	514	1.81%	-	24.74	-	24.83	-	(0.09
	B2	9,212	30	0.11%	500.00	26.84	500.00	26.83	-	0.01
	B2 - Time of Use (TOU)-Peak	-	422	1.49%	-	30.84	-	30.33	-	0.51
	B2 - Time of Use (TOU)-Off Peak	915,233	2,371	8.35%	500.00	24.24	500.00	24.62	-	(0.38
	B3 - Time of Use (TOU)-Peak	-	896	3.15%	-	30.84	-	30.33	-	0.51
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	4,657	16.40%	460.00	25.64	460.00	24.53	-	1.11
	B4 - Time of Use (TOU)-Peak	-	317	1.12%	-	30.84	-	30.33	-	0.51
	B4 -Time of Use (TOU)-Off Peak	377,646	1,728	6.09%	440.00	25.44	440.00	24.43	-	1.01
	Total Industrial	**2,772,774**	**11,068**	**39.0%**						
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	27.47	-	30.93	-	(3.46
	C1(b) Supply at 400 Volts - exceeding 5kW	855	3	0.01%	500.00	27.27	500.00	30.43	-	(3.16
	Time of Use (TOU)-Peak	-	5	0.02%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	5,680	32	0.11%	500.00	24.26	500.00	27.25	-	(2.99
	C2 Supply at 11 kV	12,351	82	0.29%	500.00	27.17	500.00	30.23	-	(3.06
	Time of Use (TOU)-Peak	-	76	0.27%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	75,357	329	1.16%	460.00	25.66	460.00	27.05	-	(1.39
	C3 Supply above 11 kV	103,221	162	0.57%	440.00	27.06	440.00	30.13	-	(3.07
	Time of Use (TOU)-Peak	-	24	0.08%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	-	102	0.36%	440.00	25.46	440.00	26.95	-	(1.49
	Total Single Point Supply	**197,484**	**816**	**2.9%**						
AGRICULTURE TUBEWELL-TARIFF D	D1 Scarp	-	2	0.01%	-	27.47	-	26.93	-	0.54
	D2 Agricultual Tube-wells	20,495	79	0.28%	200.00	30.86	200.00	16.60	-	14.26
	D-1(b) SCARP and agricultural more than 20 KW	-	-	0.00%	-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	206	0.72%	-	30.86	-	29.85	-	1.01
	Time of Use (TOU) -Off Peak	452,209	1,223	4.31%	200.00	24.26	200.00	22.60	-	1.66
	Total Agriculture	**472,704**	**1,509**	**5.3%**						
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	31.86	-	34.53	-	(2.67
	E-1(ii)Commercial Supply	14	58	0.20%	-	27.84	-	30.64	-	(2.80
	E-2 Industrial Supply	1	3	0.01%	-	29.84	-	27.91	-	1.93
	Total Temporary	**15**	**62**	**0.2%**						
OTHERS	Public Lighting - G	-	157	0.55%	-	31.19	-	29.93	-	1.26
	Residential Colonies-H	-	10	0.04%	-	31.48	-	29.93	-	1.55
	Railway Traction - I	-	-	0.00%	-	31.50	-	29.93	-	1.57
	Co-Generation Tariff	-	-	0.00%	-	-	-	-	-	-
	J-2A 85	327	2	0.01%	-	27.85	-	27.15	-	0.70
	J-2 (C) T 87 Peak	-	2	0.01%	-	30.86	-	32.85	-	(1.99)
	J-2 (C) T 87 Off Peak	2,535	10	0.03%	-	24.75	-	25.95	-	(1.20)
	Total	**4,153,732**	**28,393**	**100%**						

Lahore Electric Supply Company Limited
Proposed Revenue & Subsidy Statement
FY 2023-24

Form - 28(A

PARTICULARS		Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	Proposed New Tariff		GoP Notified Tariff		Subsidy	
					Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges Rs./(Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)
	1	2	3	4	7	8	9	10	11	12
RESIDENTIAL	Up to 50 Units	201,056	46	0.16%	-	229	-	181	-	48
	For peak load requirement up to 5 kW									
	01-100 Units per month	-	2,733	9.63%	-	64,144	-	21,152	-	42,992
	101-200 Units per month	-	2,739	9.65%	-	73,017	-	21,197	-	51,820
	201-300 Units per month	-	2,841	10.01%		77,222	-	53,865	-	23,357
	301 - 700 Units per month	-	1,581	5.57%	-	44,948	-	40,376	-	4,573
	Above700 Units per month	-	273	0.96%	-	8,704	-	9,649	-	(945
	For peak load requirement exceeding 5 kW	-	-	0.00%	-	-	-	-		
	Time of Use (TOU)-Peak	-	273	0.96%	-	8,423	-	9,386	-	(963
	Time of Use (TOU)-Off Peak	57,699	1,239	4.36%	-	29,096	-	34,782	-	(5,686
	Total Residential	**258,754**	**11,725**	**41.30%**	-	**305,784**	-	**190,588**	-	**115,197**
	General Services	67,824	976	3.44%	-	27,262	-	29,096	-	(1,833
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	743	2.62%	-	20,680	-	22,461	-	(1,781
		-	-	0.00%	-	-	-	-		
	For peak load requirement exceeding 5 kW	-	-	0.00%	-	-	-	-		
	Regular	6,802	26	0.09%	41	680	41	840	-	(160
	Time of Use (TOU)-Peak	-	238	0.84%	-	7,348	-	8,060	-	(712
	Time of Use (TOU)-Off Peak	423,198	1,050	3.70%	2,539	26,006	2,539	29,281	-	(3,275
	Electrical Vehicle Charging Station	-	-	0.00%	-	-	-	-	-	-
	Total Commercial	**452,000**	**2,057**	**7.25%**	**2,580**	**54,715**	**2,580**	**60,642**	-	**(5,927**
INDUSTRIAL	B1	1	44	0.16%	-	1,196	-	1,190	-	5
	B1 - Time of Use (TOU)-Peak	-	89	0.31%	-	2,741	-	2,700	-	40
	B1 - Time of Use (TOU)-Off Peak	421,518	514	1.81%	-	12,707	-	12,752	-	(45
	B2	9,212	30	0.11%	55	816	55	815	-	0
	B2 - Time of Use (TOU)-Peak	-	422	1.49%	-	13,017	-	12,801	-	216
	B2 - Time of Use (TOU)-Off Peak	915,233	2,371	8.35%	5,491	57,488	5,491	58,385	-	(898
	B3 - Time of Use (TOU)-Peak	-	896	3.15%	-	27,621	-	27,163	-	458
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	4,657	16.40%	5,791	119,406	5,791	114,230	-	5,176
	B4 - Time of Use (TOU)-Peak	-	317	1.12%	-	9,766	-	9,604	-	162
	B4 -Time of Use (TOU)-Off Peak	377,646	1,728	6.09%	1,994	43,959	1,994	42,211	-	1,748
	Total Industrial	**2,772,774**	**11,068**	**39.0%**	**13,332**	**288,716**	**13,332**	**281,853**	-	**6,862**
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	12	-	13	-	(1
	C1(b) Supply at 400 Volts - exceeding 5kW	855	3	0.01%	5	94	5	105	-	(11
	Time of Use (TOU)-Peak	-	5	0.02%	-	141	-	154	-	(14
	Time of Use (TOU)-Off Peak	5,680	32	0.11%	34	787	34	884	-	(97
	C2 Supply at 11 kV	12,351	82	0.29%	74	2,218	74	2,468	-	(250
	Time of Use (TOU)-Peak	-	76	0.27%	-	2,355	-	2,583	-	(228
	Time of Use (TOU)-Off Peak	75,357	329	1.16%	416	8,452	416	8,910	-	(457
	C3 Supply above 11 kV	103,221	162	0.57%	545	4,374	545	4,870	-	(496
	Time of Use (TOU)-Peak	-	24	0.08%	-	738	-	809	-	(71
	Time of Use (TOU)-Off Peak	-	102	0.36%	-	2,604	-	2,756	-	(152
	Total Single Point Supply	**197,484**	**816**	**2.9%**	**1,074**	**21,774**	**1,074**	**23,551**	-	**(1,778**
AGRICULTURE TUBEWELL-TARIFF D	D1 Scarp	-	2	0.01%	-	46	-	45	-	1
	D2 Agricultual Tube-wells	20,495	79	0.28%	49	2,427	49	1,305	-	1,122
	D-1(b) SCARP and agricultural more than 20 KW	-	-	0.00%	-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	206	0.72%	-	6,350	-	6,142	-	208
	Time of Use (TOU) -Off Peak	452,209	1,223	4.31%	1,085	29,663	1,085	27,632	-	2,031
	Total Agriculture	**472,704**	**1,509**	**5.3%**	**1,134**	**38,486**	**1,134**	**35,124**	-	**3,362**
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	15	-	16	-	(1
	E-1(ii)Commercial Supply	14	58	0.20%	-	1,615	-	1,778	-	(162
	E-2 Industrial Supply	1	3	0.01%	-	96	-	90	-	6
		-	-	0.00%	-	-	-	-		
	Total Temporary	**15**	**62**	**0.2%**	-	**1,727**	-	**1,884**	-	**(157**
OTHERS	Public Lighting - G	-	157	0.55%	-	4,904	-	4,705	-	198
	Residential Colonies-H	-	10	0.04%	-	314	-	298	-	15
	Railway Traction - I	-	-	0.00%	-	-	-	-	-	-
	Co-Generation Tariff	-	-	0.00%	-	-	-	-	-	-
	J-2A 85	327	2	0.01%	-	45	-	43	-	1
	J-2 (C) T 87 Peak	-	2	0.01%	-	67	-	71	-	(4
	J-2 (C) T 87 Off Peak	2,535	10	0.03%	-	243	-	255	-	(12
	Total	**4,224,417**	**28,393**	**100%**	**18,121**	**744,035**	**18,121**	**628,111**	-	**115,924**

Lahore Electric Supply Company Limited

Proposed Revenue & Subsidy Statement

Jul-23

Form - 2

	PARTICULARS	Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	Proposed New Tariff		GoP Notified Tariff		Subsidy	
					Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs kWh
	1	2	3	4	7	8	9	10	11	12
RESIDENTIAL	Up to 50 Units	201,056	4	0.16%	-	5.00	-	3.95	-	1.05
	For peak load requirement up to 5 kW	-								
	01-100 Units per month	-	259	9.63%	-	23.47	-	7.74	-	15.73
	101-200 Units per month	-	259	9.65%	-	26.66	-	7.74	-	18.92
	201-300 Units per month	-	269	10.01%	-	27.18	-	18.96		
	301 - 700 Units per month	-	150	5.57%	-	28.42	-	25.53	-	2.89
	Above700 Units per month	-	26	0.96%	-	31.86	-	35.32	-	(3.46
	For peak load requirement exceeding 5 kW	-			-	-	-	-		
	Time of Use (TOU)-Peak	-	26	0.96%	-	30.86	-	34.39	-	(3.53
	Time of Use (TOU)-Off Peak	57,699	117	4.36%	-	23.48	-	28.07	-	(4.59
	Total Residential	**258,754**	**1,110**	**41.30%**						
	General Services	67,824	92	3.44%	-	27.93	-	29.81	-	(1.88
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	70	2.62%	-	27.85	-	30.25	-	(2.40
		-	-	0.00%			-	-		
	For peak load requirement exceeding 5 kW	-	-	0.00%			-	-		
	Regulor	6,802	2	0.09%	500.00	25.86	500.00	31.93	-	(6.07
	Time of Use (TOU)-Peak	-	23	0.84%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	423,198	99	3.70%	500.00	24.76	500.00	27.88	-	(3.12
	Electrical Vehicle Charging Station	-	-	0.00%	-	-	-	-		
	Total Commercial	**452,000**	**195**	**7.25%**						
INDUSTRIAL	B1	1	4	0.16%	-	26.95	-	26.83	-	0.12
	B1 - Time of Use (TOU)-Peak	-	8	0.31%	-	30.84	-	30.39	-	0.45
	B1 - Time of Use (TOU)-Off Peak	421,518	49	1.81%	-	24.74	-	24.83	-	(0.09
	B2	9,212	3	0.11%	500.00	26.84	500.00	26.83	-	0.01
	B2 - Time of Use (TOU)-Peak	-	40	1.49%	-	30.84	-	30.33	-	0.51
	B2 - Time of Use (TOU)-Off Peak	915,233	224	8.35%	500.00	24.24	500.00	24.62	-	(0.38
	B3 - Time of Use (TOU)-Peak	-	85	3.15%	-	30.84	-	30.33	-	0.51
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	441	16.40%	460.00	25.64	460.00	24.53	-	1.11
	B4 - Time of Use (TOU)-Peak	-	30	1.12%	-	30.84	-	30.33	-	0.51
	B4 -Time of Use (TOU)-Off Peak	377,646	164	6.09%	440.00	25.44	440.00	24.43	-	1.01
	Total Industrial	**2,772,774**	**1,048**	**39.0%**						
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	27.47	-	30.93	-	(3.46
	C1(b) Supply at 400 Volts - exceeding 5kW	855	0	0.01%	500.00	27.27	500.00	30.43	-	(3.16
	Time of Use (TOU)-Peak	-	0	0.02%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	5,680	3	0.11%	500.00	24.26	500.00	27.25	-	(2.99
	C2 Supply at 11 kV	12,351	8	0.29%	500.00	27.17	500.00	30.23	-	(3.06
	Time of Use (TOU)-Peak	-	7	0.27%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	75,357	31	1.16%	460.00	25.66	460.00	27.05	-	(1.39
	C3 Supply above 11 kV	103,221	15	0.57%	440.00	27.06	440.00	30.13	-	(3.07
	Time of Use (TOU)-Peak	-	2	0.08%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	-	10	0.36%	440.00	25.46	440.00	26.95	-	(1.49
	Total Single Point Supply	**197,484**	**77**	**2.9%**						
AGRICULTURE TUBEWELL-TARIFF D	D1 Scarp	-	0	0.01%	-	27.47	-	26.93	-	0.54
	D2 Agricultual Tube-wells	20,495	7	0.28%	200.00	30.86	200.00	16.60	-	14.26
	D-1(b) SCARP and agricultural more than 20 KW	-	-	0.00%	-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	19	0.72%	-	30.86	-	29.85	-	1.01
	Time of Use (TOU) -Off Peak	452,209	116	4.31%	200.00	24.26	200.00	22.60	-	1.66
	Total Agriculture	**472,704**	**143**	**5.3%**						
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	31.86	-	34.53	-	(2.67
	E-1(ii)Commercial Supply	14	5	0.20%	-	27.84	-	30.64	-	(2.80
	E-2 Industrial Supply	1	0	0.01%	-	29.84	-	27.91	-	1.93
	Total Temporary	**15**	**6**	**0.2%**						
OTHERS	Public Lighting - G	-	15	0.55%	-	31.19	-	29.93	-	1.26
	Residential Colonies-H	-	1	0.04%	-	31.48	-	29.93	-	1.55
	Railway Traction - I	-	-	0.00%	-	31.50	-	29.93	-	1.57
	Co-Generation Tariff	-	-	0.00%	-	-	-	-	-	-
	J-2A 85	327	0	0.01%	-	27.85	-	27.15	-	0.70
	J-2 (C) T 87 Peak	-	0	0.01%	-	30.86	-	32.85	-	(1.99
	J-2 (C) T 87 Off Peak	2,535	1	0.03%	-	24.75	-	25.95	-	(1.20
	Total	**4,153,732**	**2,687**	**100%**						

Lahore Electric Supply Company Limited
Proposed Revenue & Subsidy Statement
Jul-23

	PARTICULARS	Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	Proposed New Tariff		GoP Notified Tariff		Subsidy	
					Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges Rs./ (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)
	1	2	3	4	7	8	9	10	11	12
RESIDENTIAL	Up to 50 Units	201,056	4	0.16%	-	22	-	17	-	5
	For peak load requirement up to 5 kW									
	01-100 Units per month	-	259	9.63%	-	6,071	-	2,002	-	4,069
	101-200 Units per month	-	259	9.65%	-	6,911	-	2,006	-	4,905
	201-300 Units per month	-	269	10.01%	-	7,309	-	5,098	-	2,211
	301 - 700 Units per month	-	150	5.57%	-	4,254	-	3,821	-	433
	Above700 Units per month	-	26	0.96%	-	824	-	913	-	(89
	For peak load requirement exceeding 5 kW	-	-	0.00%	-	-	-	-		
	Time of Use (TOU)-Peak	-	26	0.96%	-	797	-	888	-	(91
	Time of Use (TOU)-Off Peak	57,699	117	4.36%	-	2,754	-	3,292	-	(538
	Total Residential	**258,754**	**1,110**	**41.30%**	**-**	**28,942**	**-**	**18,039**	**-**	**10,903**
	General Services	67,824	92	3.44%	-	2,580	-	2,754	-	(174
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	70	2.62%	-	1,957	-	2,126	-	(169
		-	-	0.00%	-	-	-			
	For peak load requirement exceeding 5 kW	-	-	0.00%	-	-	-	-		
	Regular	6,802	2	0.09%	3	64	3	79	-	(15
	Time of Use (TOU)-Peak	-	23	0.84%	-	695	-	763	-	(67
	Time of Use (TOU)-Off Peak	423,198	99	3.70%	212	2,461	212	2,771	-	(310
	Electrical Vehicle Charging Station	-	-	0.00%	-	-	-	-	-	-
	Total Commercial	**452,000**	**195**	**7.25%**	**215**	**5,179**	**215**	**5,740**	**-**	**(561**
INDUSTRIAL	B1	1	4	0.16%	-	113	-	113	-	1
	B1 - Time of Use (TOU)-Peak	-	8	0.31%	-	259	-	256	-	4
	B1 - Time of Use (TOU)-Off Peak	421,518	49	1.81%	-	1,203	-	1,207	-	(4
	B2	9,212	3	0.11%	5	77	5	77	-	0
	B2 - Time of Use (TOU)-Peak	-	40	1.49%	-	1,232	-	1,212	-	20
	B2 - Time of Use (TOU)-Off Peak	915,233	224	8.35%	458	5,441	458	5,526	-	(85
	B3 - Time of Use (TOU)-Peak	-	85	3.15%	-	2,614	-	2,571	-	43
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	441	16.40%	483	11,302	483	10,812	-	490
	B4 - Time of Use (TOU)-Peak	-	30	1.12%	-	924	-	909	-	15
	B4 -Time of Use (TOU)-Off Peak	377,646	164	6.09%	166	4,161	166	3,995	-	165
	Total Industrial	**2,772,774**	**1,048**	**39.0%**	**1,111**	**27,327**	**1,111**	**26,677**	**-**	**650**
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	1	-	1	-	(0
	C1(b) Supply at 400 Volts - exceeding 5kW	855	0	0.01%	0	9	0	10	-	(1
	Time of Use (TOU)-Peak	-	0	0.02%	-	13	-	15	-	(1
	Time of Use (TOU)-Off Peak	5,680	3	0.11%	3	74	3	84	-	(9
	C2 Supply at 11 kV	12,351	8	0.29%	6	210	6	234	-	(24
	Time of Use (TOU)-Peak	-	7	0.27%	-	223	-	244	-	(22
	Time of Use (TOU)-Off Peak	75,357	31	1.16%	35	800	35	843	-	(43
	C3 Supply above 11 kV	103,221	15	0.57%	45	414	45	461	-	(47
	Time of Use (TOU)-Peak	-	2	0.08%	-	70	-	77	-	(7
	Time of Use (TOU)-Off Peak	-	10	0.36%	-	246	-	261	-	(14
	Total Single Point Supply	**197,484**	**77**	**2.9%**	**90**	**2,061**	**90**	**2,229**	**-**	**(168**
AGRICULTURE TUBEWELL-TARIFF D	D1 Scarp	-	0	0.01%	-	4	-	4	-	0
	D2 Agricultual Tube-wells	20,495	7	0.28%	4	230	4	124	-	106
	D-1(b) SCARP and agricultural more than 20 KW	-	-	0.00%	-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	19	0.72%	-	601	-	581	-	20
	Time of Use (TOU) -Off Peak	452,209	116	4.31%	90	2,808	90	2,615	-	192
	Total Agriculture	**472,704**	**143**	**5.3%**	**95**	**3,643**	**95**	**3,324**	**-**	**318**
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	1	-	2	-	(0
	E-1(ii)Commercial Supply	14	5	0.20%	-	153	-	168	-	(15
	E-2 Industrial Supply	1	0	0.01%	-	9	-	9	-	1
		-	-	0.00%	-	-	-	-		
	Total Temporary	**15**	**6**	**0.2%**	**-**	**163**	**-**	**178**	**-**	**(15**
OTHERS	Public Lighting - G	-	15	0.55%	-	464	-	445	-	19
	Residential Colonies-H	-	1	0.04%	-	30	-	28	-	1
	Railway Traction - I	-	-	0.00%	-	-	-	-	-	-
	Co-Generation Tariff	-	-	0.00%	-	-	-	-	-	-
	J-2A 85	327	0	0.01%	-	4	-	4	-	0
	J-2 (C) T 87 Peak	-	0	0.01%	-	6	-	7	-	(0
	J-2 (C) T 87 Off Peak	2,535	1	0.03%	-	23	-	24	-	(1
	Total	**4,224,417**	**2,687**	**100%**	**1,510**	**70,422**	**1,510**	**59,450**	**-**	**10,972**

Lahore Electric Supply Company Limited

Proposed Revenue & Subsidy Statement

Aug-23

Form - 2

	PARTICULARS	Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	Proposed New Tariff		GoP Notified Tariff		Subsidy	
					Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs kWh
	1	2	3	4	7	8	9	10	11	12
RESIDENTIAL	Up to 50 Units	201,056	4	0.16%	-	5.00	-	3.95	-	1.05
	For peak load requirement up to 5 kW	-								
	01-100 Units per month	-	267	9.63%	-	23.47	-	7.74	-	15.73
	101-200 Units per month	-	267	9.65%	-	26.66	-	7.74	-	18.92
	201-300 Units per month	-	277	10.01%	-	27.18	-	18.96		
	301 - 700 Units per month	-	154	5.57%	-	28.42	-	25.53	-	2.89
	Above700 Units per month	-	27	0.96%	-	31.86	-	35.32	-	(3.46
	For peak load requirement exceeding 5 kW	-			-	-	-	-		
	Time of Use (TOU)-Peak	-	27	0.96%	-	30.86	-	34.39	-	(3.53
	Time of Use (TOU)-Off Peak	57,699	121	4.36%	-	23.48	-	28.07	-	(4.59
	Total Residential	**258,754**	**1,145**	**41.30%**						
	General Services	67,824	95	3.44%	-	27.93	-	29.81	-	(1.88
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	73	2.62%	-	27.85	-	30.25	-	(2.40
		-	-	0.00%			-	-		
	For peak load requirement exceeding 5 kW	-	-	0.00%			-	-		
	Regular	6,802	3	0.09%	500.00	25.86	500.00	31.93	-	(6.07
	Time of Use (TOU)-Peak	-	23	0.84%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	423,198	103	3.70%	500.00	24.76	500.00	27.88	-	(3.12
	Electrical Vehicle Charging Station	-	-	0.00%	-	-	-	-		
	Total Commercial	**452,000**	**201**	**7.25%**						
INDUSTRIAL	B1	1	4	0.16%	-	26.95	-	26.83	-	0.12
	B1 - Time of Use (TOU)-Peak	-	9	0.31%	-	30.84	-	30.39	-	0.45
	B1 - Time of Use (TOU)-Off Peak	421,518	50	1.81%	-	24.74	-	24.83	-	(0.09
	B2	9,212	3	0.11%	500.00	26.84	500.00	26.83	-	0.01
	B2 - Time of Use (TOU)-Peak	-	41	1.49%	-	30.84	-	30.33	-	0.51
	B2 - Time of Use (TOU)-Off Peak	915,233	232	8.35%	500.00	24.24	500.00	24.62	-	(0.38
	B3 - Time of Use (TOU)-Peak	-	87	3.15%	-	30.84	-	30.33	-	0.51
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	455	16.40%	460.00	25.64	460.00	24.53	-	1.11
	B4 - Time of Use (TOU)-Peak	-	31	1.12%	-	30.84	-	30.33	-	0.51
	B4 -Time of Use (TOU)-Off Peak	377,646	169	6.09%	440.00	25.44	440.00	24.43	-	1.01
	Total Industrial	**2,772,774**	**1,081**	**39.0%**						
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	27.47	-	30.93	-	(3.46
	C1(b) Supply at 400 Volts - exceeding 5kW	855	0	0.01%	500.00	27.27	500.00	30.43	-	(3.16
	Time of Use (TOU)-Peak	-	0	0.02%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	5,680	3	0.11%	500.00	24.26	500.00	27.25	-	(2.99
	C2 Supply at 11 kV	12,351	8	0.29%	500.00	27.17	500.00	30.23	-	(3.06
	Time of Use (TOU)-Peak	-	7	0.27%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	75,357	32	1.16%	460.00	25.66	460.00	27.05	-	(1.39
	C3 Supply above 11 kV	103,221	16	0.57%	440.00	27.06	440.00	30.13	-	(3.07
	Time of Use (TOU)-Peak	-	2	0.08%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	-	10	0.36%	440.00	25.46	440.00	26.95	-	(1.49
	Total Single Point Supply	**197,484**	**80**	**2.9%**						
AGRICULTURE TUBEWELL-TARIFF D	D1 Scarp	-	0	0.01%	-	27.47	-	26.93	-	0.54
	D2 Agricultual Tube-wells	20,495	8	0.28%	200.00	30.86	200.00	16.60	-	14.26
	D-1(b) SCARP and agricultural more than 20 KW	-	-	0.00%	-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	20	0.72%	-	30.86	-	29.85	-	1.01
	Time of Use (TOU) -Off Peak	452,209	119	4.31%	200.00	24.26	200.00	22.60	-	1.66
	Total Agriculture	**472,704**	**147**	**5.3%**						
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	31.86	-	34.53	-	(2.67)
	E-1(ii)Commercial Supply	14	6	0.20%	-	27.84	-	30.64	-	(2.80)
	E-2 Industrial Supply	1	0	0.01%	-	29.84	-	27.91	-	1.93
	Total Temporary	**15**	**6**	**0.2%**						
OTHERS	Public Lighting - G	-	15	0.55%	-	31.19	-	29.93	-	1.26
	Residential Colonies-H	-	1	0.04%	-	31.48	-	29.93	-	1.55
	Railway Traction - I	-	-	0.00%	-	31.50	-	29.93	-	1.57
	Co-Generation Tariff	-	-	0.00%	-	-	-	-	-	-
	J-2A 85	327	0	0.01%	-	27.85	-	27.15	-	0.70
	J-2 (C) T 87 Peak	-	0	0.01%	-	30.86	-	32.85	-	(1.99)
	J-2 (C) T 87 Off Peak	2,535	1	0.03%	-	24.75	-	25.95	-	(1.20)
	Total	**4,153,732**	**2,772**	**100%**						

Lahore Electric Supply Company Limited

Form - 28(A

Proposed Revenue & Subsidy Statement

Aug-23

PARTICULARS		Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	Proposed New Tariff		GoP Notified Tariff		Subsidy	
					Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges Rs./ (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)
		2	3	4	7	8	9	10	11	12
RESIDENTIAL	Up to 50 Units	201,056	4	0.16%	-	22	-	18	-	5
	For peak load requirement up to 5 kW									
	01-100 Units per month	-	267	9.63%	-	6,263	-	2,065	-	4,198
	101-200 Units per month	-	267	9.65%	-	7,130	-	2,070	-	5,060
	201-300 Units per month	-	277	10.01%	-	7,540	-	5,259	-	2,281
	301 - 700 Units per month	-	154	5.57%	-	4,389	-	3,942	-	447
	Above700 Units per month	-	27	0.96%	-	850	-	942	-	(92
	For peak load requirement exceeding 5 kW	-	-	0.00%	-	-	-	-		
	Time of Use (TOU)-Peak	-	27	0.96%	-	822	-	916	-	(94
	Time of Use (TOU)-Off Peak	57,699	121	4.36%	-	2,841	-	3,396	-	(555
	Total Residential	**258,754**	**1,145**	**41.30%**	**-**	**29,857**	**-**	**18,609**	**-**	**11,248**
	General Services	67,824	95	3.44%	-	2,662	-	2,841	-	(179
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	73	2.62%	-	2,019	-	2,193	-	(174
		-	-	0.00%	-	-	-	-		
	For peak load requirement exceeding 5 kW	-	-	0.00%	-	-	-	-		
	Regular	6,802	3	0.09%	3	66	3	82	-	(1
	Time of Use (TOU)-Peak	-	23	0.84%	-	717	-	787	-	(69
	Time of Use (TOU)-Off Peak	423,198	103	3.70%	212	2,539	212	2,859	-	(320
	Electrical Vehicle Charging Station	-	-	0.00%	-	-	-	-	-	-
	Total Commercial	**452,000**	**201**	**7.25%**	**215**	**5,342**	**215**	**5,921**	**-**	**(579**
INDUSTRIAL	B1	1	4	0.16%	-	117	-	116	-	1
	B1 - Time of Use (TOU)-Peak	-	9	0.31%	-	268	-	264	-	4
	B1 - Time of Use (TOU)-Off Peak	421,518	50	1.81%	-	1,241	-	1,245	-	(4
	B2	9,212	3	0.11%	5	80	5	80	-	0
	B2 - Time of Use (TOU)-Peak	-	41	1.49%	-	1,271	-	1,250	-	21
	B2 - Time of Use (TOU)-Off Peak	915,233	232	8.35%	458	5,613	458	5,701	-	(88
	B3 - Time of Use (TOU)-Peak	-	87	3.15%	-	2,697	-	2,652	-	45
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	455	16.40%	483	11,659	483	11,154	-	505
	B4 - Time of Use (TOU)-Peak	-	31	1.12%	-	954	-	938	-	16
	B4 -Time of Use (TOU)-Off Peak	377,646	169	6.09%	166	4,292	166	4,122	-	171
	Total Industrial	**2,772,774**	**1,081**	**39.0%**	**1,111**	**28,191**	**1,111**	**27,521**	**-**	**670**
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	1	-	1	-	(0
	C1(b) Supply at 400 Volts - exceeding 5kW	855	0	0.01%	0	9	0	10	-	(1
	Time of Use (TOU)-Peak	-	0	0.02%	-	14	-	15	-	(1
	Time of Use (TOU)-Off Peak	5,680	3	0.11%	3	77	3	86	-	(9
	C2 Supply at 11 kV	12,351	8	0.29%	6	217	6	241	-	(24
	Time of Use (TOU)-Peak	-	7	0.27%	-	230	-	252	-	(22
	Time of Use (TOU)-Off Peak	75,357	32	1.16%	35	825	35	870	-	(45
	C3 Supply above 11 kV	103,221	16	0.57%	45	427	45	475	-	(48
	Time of Use (TOU)-Peak	-	2	0.08%	-	72	-	79	-	(7
	Time of Use (TOU)-Off Peak	-	10	0.36%	-	254	-	269	-	(15
	Total Single Point Supply	**197,484**	**80**	**2.9%**	**90**	**2,126**	**90**	**2,300**	**-**	**(174**
AGRICULTURE TUBEWELL- TARIFF D	D1 Scarp	-	0	0.01%	-	4	-	4	-	0
	D2 Agricultual Tube-wells	20,495	8	0.28%	4	237	4	127	-	110
	D-1(b) SCARP and agricultural more than 20 KW	-	-	0.00%	-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	20	0.72%	-	620	-	600	-	20
	Time of Use (TOU) -Off Peak	452,209	119	4.31%	90	2,896	90	2,698	-	198
	Total Agriculture	**472,704**	**147**	**5.3%**	**95**	**3,758**	**95**	**3,430**	**-**	**328**
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	1	-	2	-	(0
	E-1(ii)Commercial Supply	14	6	0.20%	-	158	-	174	-	(16
	E-2 Industrial Supply	1	0	0.01%	-	9	-	9	-	1
		-	-	0.00%	-	-	-	-		
	Total Temporary	**15**	**6**	**0.2%**	**-**	**169**	**-**	**184**	**-**	**(15**
OTHERS	Public Lighting - G	-	15	0.55%	-	479	-	459	-	19
	Residential Colonies-H	-	1	0.04%	-	31	-	29	-	2
	Railway Traction - I	-	-	0.00%	-	-	-	-	-	-
	Co-Generation Tariff	-	-	0.00%	-	-	-	-	-	-
	J-2A 85	327	0	0.01%	-	4	-	4	-	0
	J-2 (C) T 87 Peak	-	0	0.01%	-	7	-	7	-	(0
	J-2 (C) T 87 Off Peak	2,535	1	0.03%	-	24	-	25	-	(1
	Total	**4,224,417**	**2,772**	**100%**	**1,510**	**72,649**	**1,510**	**61,330**	**-**	**11,319**

Lahore Electric Supply Company Limited
Proposed Revenue & Subsidy Statement

Sep-23

	PARTICULARS	Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	Proposed New Tariff		GoP Notified Tariff		Subsidy/IDTR	
					Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs. kWh
	1	2	3	4	7	8	9	10	11	12
RESIDENTIAL	Up to 50 Units	201,056	4	0.16%	-	5.00	-	3.95	-	1.05
	For peak load requirement up to 5 kW	-								
	01-100 Units per month	-	244	9.63%	-	23.47	-	7.74	-	15.73
	101-200 Units per month	-	245	9.65%	-	26.66	-	7.74	-	18.92
	201-300 Units per month	-	254	10.01%	-	27.18	-	18.96		
	301 - 700 Units per month	-	141	5.57%	-	28.42	-	25.53	-	2.89
	Above700 Units per month	-	24	0.96%	-	31.86	-	35.32	-	(3.46
	For peak load requirement exceeding 5 kW	-			-	-	-	-		
	Time of Use (TOU)-Peak	-	24	0.96%	-	30.86	-	34.39	-	(3.53
	Time of Use (TOU)-Off Peak	57,699	111	4.36%	-	23.48	-	28.07	-	(4.59
	Total Residential	**258,754**	**1,048**	**41.30%**						
	General Services	67,824	87	3.44%	-	27.93	-	29.81	-	(1.88
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	66	2.62%	-	27.85	-	30.25	-	(2.40
		-	-	0.00%			-	-		
	For peak load requirement exceeding 5 kW	-	-	0.00%			-	-		
	Regular	6,802	2	0.09%	500.00	25.86	500.00	31.93	-	(6.07
	Time of Use (TOU)-Peak	-	21	0.84%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	423,198	94	3.70%	500.00	24.76	500.00	27.88	-	(3.12
	Electrical Vehicle Charging Station	-	-	0.00%	-	-	-	-		
	Total Commercial	**452,000**	**184**	**7.25%**						
INDUSTRIAL	B1	1	4	0.16%	-	26.95	-	26.83	-	0.12
	B1 - Time of Use (TOU)-Peak	-	8	0.31%	-	30.84	-	30.39	-	0.45
	B1 - Time of Use (TOU)-Off Peak	421,518	46	1.81%	-	24.74	-	24.83	-	(0.09
	B2	9,212	3	0.11%	500.00	26.84	500.00	26.83	-	0.01
	B2 - Time of Use (TOU)-Peak	-	38	1.49%	-	30.84	-	30.33	-	0.51
	B2 - Time of Use (TOU)-Off Peak	915,233	212	8.35%	500.00	24.24	500.00	24.62	-	(0.38
	B3 - Time of Use (TOU)-Peak	-	80	3.15%	-	30.84	-	30.33	-	0.51
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	416	16.40%	460.00	25.64	460.00	24.53	-	1.11
	B4 - Time of Use (TOU)-Peak	-	28	1.12%	-	30.84	-	30.33	-	0.51
	B4 -Time of Use (TOU)-Off Peak	377,646	154	6.09%	440.00	25.44	440.00	24.43	-	1.01
	Total Industrial	**2,772,774**	**990**	**39.0%**						
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	27.47	-	30.93	-	(3.46
	C1(b) Supply at 400 Volts - exceeding 5kW	855	0	0.01%	500.00	27.27	500.00	30.43	-	(3.16
	Time of Use (TOU)-Peak	-	0	0.02%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	5,680	3	0.11%	500.00	24.26	500.00	27.25	-	(2.99
	C2 Supply at 11 kV	12,351	7	0.29%	500.00	27.17	500.00	30.23	-	(3.06
	Time of Use (TOU)-Peak	-	7	0.27%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	75,357	29	1.16%	460.00	25.66	460.00	27.05	-	(1.39
	C3 Supply above 11 kV	103,221	14	0.57%	440.00	27.06	440.00	30.13	-	(3.07
	Time of Use (TOU)-Peak	-	2	0.08%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	-	9	0.36%	440.00	25.46	440.00	26.95	-	(1.49
	Total Single Point Supply	**197,484**	**73**	**2.9%**						
AGRICULTURE TUBEWELL-TARIFF D	D1 Scarp	-	0	0.01%	-	27.47	-	26.93	-	0.54
	D2 Agricultual Tube-wells	20,495	7	0.28%	200.00	30.86	200.00	16.60	-	14.26
	D-1(b) SCARP and agricultural more than 20 KW	-	-	0.00%	-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	18	0.72%	-	30.86	-	29.85	-	1.01
	Time of Use (TOU) -Off Peak	452,209	109	4.31%	200.00	24.26	200.00	22.60		1.66
	Total Agriculture	**472,704**	**135**	**5.3%**					-	
TEMPOR - ARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	31.86	-	34.53	-	(2.67
	E-1(ii)Commercial Supply	14	5	0.20%	-	27.84	-	30.64	-	(2.80
	E-2 Industrial Supply	1	0	0.01%	-	29.84	-	27.91	-	1.93
	Total Temporary	**15**	6	**0.2%**						
OTHERS	Public Lighting - G	-	14	0.55%	-	31.19	-	29.93	-	1.26
	Residential Colonies-H	-	1	0.04%	-	31.48	-	29.93	-	1.55
	Railway Traction - I	-	-	0.00%	-	31.50	-	29.93	-	1.57
	Co-Generation Tariff	-	-	0.00%	-	-	-	-	-	-
	J-2A 85	327	0	0.01%	-	27.85	-	27.15	-	0.70
	J-2 (C) T 87 Peak	-	0	0.01%	-	30.86	-	32.85	-	(1.99)
	J-2 (C) T 87 Off Peak	2,535	1	0.03%	-	24.75	-	25.95	-	(1.20)
	Total	**4,153,732**	**2,539**	**100%**						

Form - 28(A

Lahore Electric Supply Company Limited
Proposed Revenue & Subsidy Statement

5 Sep-23

	PARTICULARS	Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	Proposed New Tariff		GoP Notified Tariff		Subsidy/IDTR	
					Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges Rs./ (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)
	1	2	3	4	7	8	9	10	11	12
RESIDENTIAL	Up to 50 Units	201,056	4	0.16%	-	20	-	16	-	4
	For peak load requirement up to 5 kW									
	01-100 Units per month	-	244	9.63%	-	5,735	-	1,891	-	3,844
	101-200 Units per month	-	245	9.65%	-	6,529	-	1,895	-	4,633
	201-300 Units per month	-	254	10.01%	-	6,905	-	4,816	-	2,088
	301 - 700 Units per month	-	141	5.57%	-	4,019	-	3,610	-	409
	Above700 Units per month	-	24	0.96%	-	778	-	863	-	(84
	For peak load requirement exceeding 5 kW	-	-	0.00%	-	-	-	-		
	Time of Use (TOU)-Peak	-	24	0.96%	-	753	-	839	-	(86
	Time of Use (TOU)-Off Peak	57,699	111	4.36%	-	2,602	-	3,110	-	(508
	Total Residential	**258,754**	**1,048**	**41.30%**	-	**27,342**	-	**17,041**	-	**10,300**
	General Services	67,824	87	3.44%	-	2,438	-	2,602	-	(164
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	66	2.62%	-	1,849	-	2,008	-	(159
		-	-	0.00%	-	-	-	-		
	For peak load requirement exceeding 5 kW	-	-	0.00%	-	-	-	-		
	Regular	6,802	2	0.09%	3	61	3	75	-	(14
	Time of Use (TOU)-Peak	-	21	0.84%	-	657	-	721	-	(64
	Time of Use (TOU)-Off Peak	423,198	94	3.70%	212	2,325	212	2,618	-	(293
	Electrical Vehicle Charging Station	-	-	0.00%	-	-	-	-	-	-
	Total Commercial	**452,000**	**184**	**7.25%**	**215**	**4,892**	**215**	**5,422**	-	**(530**
INDUSTRIAL	B1	1	4	0.16%	-	107	-	106	-	0
	B1 - Time of Use (TOU)-Peak	-	8	0.31%	-	245	-	241	-	4
	B1 - Time of Use (TOU)-Off Peak	421,518	46	1.81%	-	1,136	-	1,140	-	(4
	B2	9,212	3	0.11%	5	73	5	73	-	0
	B2 - Time of Use (TOU)-Peak	-	38	1.49%	-	1,164	-	1,145	-	19
	B2 - Time of Use (TOU)-Off Peak	915,233	212	8.35%	458	5,140	458	5,220	-	(80
	B3 - Time of Use (TOU)-Peak	-	80	3.15%	-	2,470	-	2,429	-	41
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	416	16.40%	483	10,677	483	10,214	-	463
	B4 - Time of Use (TOU)-Peak	-	28	1.12%	-	873	-	859	-	14
	B4 -Time of Use (TOU)-Off Peak	377,646	154	6.09%	166	3,931	166	3,774	-	156
	Total Industrial	**2,772,774**	**990**	**39.0%**	**1,111**	**25,815**	**1,111**	**25,202**	-	**614**
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	1	-	1	-	(0
	C1(b) Supply at 400 Volts - exceeding 5kW	855	0	0.01%	0	8	0	9	-	(1
	Time of Use (TOU)-Peak	-	0	0.02%	-	13	-	14	-	(1
	Time of Use (TOU)-Off Peak	5,680	3	0.11%	3	70	3	79	-	(9
	C2 Supply at 11 kV	12,351	7	0.29%	6	198	6	221	-	(22
	Time of Use (TOU)-Peak	-	7	0.27%	-	211	-	231	-	(20
	Time of Use (TOU)-Off Peak	75,357	29	1.16%	35	756	35	797	-	(41
	C3 Supply above 11 kV	103,221	14	0.57%	45	391	45	435	-	(44
	Time of Use (TOU)-Peak	-	2	0.08%	-	66	-	72	-	(6
	Time of Use (TOU)-Off Peak	-	9	0.36%	-	233	-	246	-	(14
	Total Single Point Supply	**197,484**	**73**	**2.9%**	**90**	**1,947**	**90**	**2,106**	-	**(159**
AGRICULTURE TUBEWELL-TARIFF D	D1 Scarp	-	0	0.01%	-	4	-	4	-	0
	D2 Agricultual Tube-wells	20,495	7	0.28%	4	217	4	117	-	100
	D-1(b) SCARP and agricultural more than 20 KW	-	-	0.00%	-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	18	0.72%	-	568	-	549	-	19
	Time of Use (TOU) -Off Peak	452,209	109	4.31%	90	2,652	90	2,471	-	182
	Total Agriculture	**472,704**	**135**	**5.3%**	**95**	**3,441**	**95**	**3,141**	-	**301**
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	1	-	1	-	(0
	E-1(ii)Commercial Supply	14	5	0.20%	-	144	-	159	-	(15
	E-2 Industrial Supply	1	0	0.01%	-	9	-	8	-	1
		-	-	0.00%	-	-	-	-		
	Total Temporary	**15**	**6**	**0.2%**	-	**154**	-	**168**	-	**(14)**
OTHERS	Public Lighting - G	-	14	0.55%	-	438	-	421	-	18
	Residential Colonies-H	-	1	0.04%	-	28	-	27	-	1
	Railway Traction - I	-	-	0.00%	-	-	-	-	-	-
	Co-Generation Tariff	-	-	0.00%	-	-	-	-	-	-
	J-2A 85	327	0	0.01%	-	4	-	4	-	0
	J-2 (C) T 87 Peak	-	0	0.01%	-	6	-	6	-	(0)
	J-2 (C) T 87 Off Peak	2,535	1	0.03%	-	22	-	23	-	(1)
	Total	**4,224,417**	**2,539**	**100%**	**1,510**	**66,528**	**1,510**	**56,162**	-	**10,365**

Lahore Electric Supply Company Limited

Form - 2

Proposed Revenue & Subsidy Statement

FY 2023-24 (1st Qtr)

	PARTICULARS	Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	Proposed New Tariff		GoP Notified Tariff		Subsidy/IDTR	
					Fixed Charges Rs./kW/M	Var. Charges Rs./kWh	Fixed Charges Rs/kW/M	Var. Charges Rs./kWh	Fixed Charges Rs./kW/M	Var. Charges Rs kWh
	1	2	3	4	7	8	9	10	11	12
RESIDENTIAL	Up to 50 Units	201,056	13	0.16%	-	5.00	-	3.95	-	1.05
	For peak load requirement up to 5 kW	-								
	01-100 Units per month	-	770	9.63%	-	23.47	-	7.74	-	15.73
	101-200 Units per month	-	772	9.65%	-	26.66	-	7.74	-	18.92
	201-300 Units per month	-	800	10.01%	-	27.18	-	18.96		
	301 - 700 Units per month	-	446	5.57%	-	28.42	-	25.53	-	2.89
	Above700 Units per month	-	77	0.96%	-	31.86	-	35.32	-	(3.46
	For peak load requirement exceeding 5 kW	-			-	-	-	-		
	Time of Use (TOU)-Peak	-	77	0.96%	-	30.86	-	34.39	-	(3.53
	Time of Use (TOU)-Off Peak	57,699	349	4.36%	-	23.48	-	28.07	-	(4.59
	Total Residential	**258,754**	**3,303**	**41.30%**						
	General Services	67,824	275	3.44%	-	27.93	-	29.81	-	(1.88
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	209	2.62%	-	27.85	-	30.25	-	(2.40
		-	-	0.00%			-	-		
	For peak load requirement exceeding 5 kW	-	-	0.00%			-	-		
	Regular	6,802	7	0.09%	500.00	25.86	500.00	31.93	-	(6.07
	Time of Use (TOU)-Peak	-	67	0.84%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	423,198	296	3.70%	500.00	24.76	500.00	27.88	-	(3.12
	Electrical Vehicle Charging Station	-	-	0.00%	-	-	-	-		
	Total Commercial	**452,000**	**580**	**7.25%**						
INDUSTRIAL	B1	1	12	0.16%	-	26.95	-	26.83	-	0.12
	B1 - Time of Use (TOU)-Peak	-	25	0.31%	-	30.84	-	30.39	-	0.45
	B1 - Time of Use (TOU)-Off Peak	421,518	145	1.81%	-	24.74	-	24.83	-	(0.09
	B2	9,212	9	0.11%	500.00	26.84	500.00	26.83	-	0.01
	B2 - Time of Use (TOU)-Peak	-	119	1.49%	-	30.84	-	30.33	-	0.51
	B2 - Time of Use (TOU)-Off Peak	915,233	668	8.35%	500.00	24.24	500.00	24.62	-	(0.38
	B3 - Time of Use (TOU)-Peak	-	252	3.15%	-	30.84	-	30.33	-	0.51
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	1,312	16.40%	460.00	25.64	460.00	24.53	-	1.11
	B4 - Time of Use (TOU)-Peak	-	89	1.12%	-	30.84	-	30.33	-	0.51
	B4 -Time of Use (TOU)-Off Peak	377,646	487	6.09%	440.00	25.44	440.00	24.43	-	1.01
	Total Industrial	**2,772,774**	**3,118**	**39.0%**						
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	27.47	-	30.93	-	(3.46
	C1(b) Supply at 400 Volts - exceeding 5kW	855	1	0.01%	500.00	27.27	500.00	30.43	-	(3.16
	Time of Use (TOU)-Peak	-	1	0.02%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	5,680	9	0.11%	500.00	24.26	500.00	27.25	-	(2.99
	C2 Supply at 11 kV	12,351	23	0.29%	500.00	27.17	500.00	30.23	-	(3.06
	Time of Use (TOU)-Peak	-	21	0.27%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	75,357	93	1.16%	460.00	25.66	460.00	27.05	-	(1.39
	C3 Supply above 11 kV	103,221	46	0.57%	440.00	27.06	440.00	30.13	-	(3.07
	Time of Use (TOU)-Peak	-	7	0.08%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	-	29	0.36%	440.00	25.46	440.00	26.95	-	(1.49
	Total Single Point Supply	**197,484**	**230**	**2.9%**						
AGRICULTURE TUBEWELL-TARIFF D	D1 Scarp	-	0	0.01%	-	27.47	-	26.93	-	0.54
	D2 Agricultual Tube-wells	20,495	22	0.28%	200.00	30.86	200.00	16.60	-	14.26
	D-1(b) SCARP and agricultural more than 20 KW	-	-	0.00%	-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	58	0.72%	-	30.86	-	29.85	-	1.01
	Time of Use (TOU) -Off Peak	452,209	344	4.31%	200.00	24.26	200.00	22.60	-	1.66
	Total Agriculture	**472,704**	**425**	**5.3%**						
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	31.86	-	34.53	-	(2.67
	E-1(ii)Commercial Supply	14	16	0.20%	-	27.84	-	30.64	-	(2.80
	E-2 Industrial Supply	1	1	0.01%	-	29.84	-	27.91	-	1.93
	Total Temporary	**15**	**17**	**0.2%**						
OTHERS	Public Lighting - G	-	44	0.55%	-	31.19	-	29.93	-	1.26
	Residential Colonies-H	-	3	0.04%	-	31.48	-	29.93	-	1.55
	Railway Traction - I.	-	-	0.00%	-	31.50	-	29.93	-	1.57
	Co-Generation Tariff	-	-	0.00%	-	-	-	-	-	-
	J-2A 85	327	0	0.01%	-	27.85	-	27.15	-	0.70
	J-2 (C) T 87 Peak	-	1	0.01%	-	30.86	-	32.85	-	(1.99
	J-2 (C) T 87 Off Peak	2,535	3	0.03%	-	24.75	-	25.95	-	(1.20
	Total	**4,153,732**	**7,998**	**100%**						

Lahore Electric Supply Company Limited
Proposed Revenue & Subsidy Statement
FY 2023-24 (1st Qtr)

Form - 28(A

	PARTICULARS	Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	Proposed New Tariff		GoP Notified Tariff		Subsidy	
					Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges Rs./ (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)
	1	2	3	4	7	8	9	10	11	12
RESIDENTIAL	Up to 50 Units	201,056	13	0.16%	-	65	-	51	-	14
	For peak load requirement up to 5 kW									
	01-100 Units per month	-	770	9.63%	-	18,070	-	5,959	-	12,111
	101-200 Units per month	-	772	9.65%	-	20,569	-	5,971	-	14,59
	201-300 Units per month	-	800	10.01%	-	21,754	-	15,174	-	6,58
	301 - 700 Units per month	-	446	5.57%	-	12,662	-	11,374	-	1,28
	Above700 Units per month	-	77	0.96%	-	2,452	-	2,718	-	(26
	For peak load requirement exceeding 5 kW	-	-	0.00%	-	-	-	-		
	Time of Use (TOU)-Peak	-	77	0.96%	-	2,373	-	2,644	-	(27
	Time of Use (TOU)-Off Peak	57,699	349	4.36%	-	8,197	-	9,798	-	(1,60
	Total Residential	**258,754**	**3,303**	**41.30%**	-	**86,141**	-	**53,690**	-	**32,451**
	General Services	67,824	275	3.44%	-	7,680	-	8,196	-	(51
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	209	2.62%	-	5,826	-	6,327	-	(50
		-	-	0.00%	-	-	-	-		
	For peak load requirement exceeding 5 kW	-	-	0.00%	-	-	-	-		
	Regular	6,802	7	0.09%	10	192	10	237	-	(4
	Time of Use (TOU)-Peak	-	67	0.84%	-	2,070	-	2,270	-	(20
	Time of Use (TOU)-Off Peak	423,198	296	3.70%	635	7,326	635	8,249	-	(92
	Electrical Vehicle Charging Station	-	-	0.00%	-	-	-	-	-	-
	Total Commercial	**452,000**	**580**	**7.25%**	**645**	**15,413**	**645**	**17,083**	-	**(1,67**
INDUSTRIAL	B1	1	12	0.16%	-	337	-	335	-	2
	B1 - Time of Use (TOU)-Peak	-	25	0.31%	-	772	-	761	-	11
	B1 - Time of Use (TOU)-Off Peak	421,518	145	1.81%	-	3,580	-	3,592	-	(13
	B2	9,212	9	0.11%	14	230	14	230	-	0
	B2 - Time of Use (TOU)-Peak	-	119	1.49%	-	3,667	-	3,606	-	61
	B2 - Time of Use (TOU)-Off Peak	915,233	668	8.35%	1,373	16,195	1,373	16,447	-	(253
	B3 - Time of Use (TOU)-Peak	-	252	3.15%	-	7,781	-	7,652	-	129
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	1,312	16.40%	1,448	33,637	1,448	32,179	-	1,458
	B4 - Time of Use (TOU)-Peak	-	89	1.12%	-	2,751	-	2,706	-	46
	B4 -Time of Use (TOU)-Off Peak	377,646	487	6.09%	498	12,383	498	11,891	-	492
	Total Industrial	**2,772,774**	**3,118**	**39.0%**	**3,333**	**81,333**	**3,333**	**79,400**	-	**1,933**
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	3	-	4	-	(0
	C1(b) Supply at 400 Volts - exceeding 5kW	855	1	0.01%	1	27	1	30	-	(3
	Time of Use (TOU)-Peak	-	1	0.02%	-	40	-	43	-	(4
	Time of Use (TOU)-Off Peak	5,680	9	0.11%	9	222	9	249	-	(27
	C2 Supply at 11 kV	12,351	23	0.29%	19	625	19	695	-	(70
	Time of Use (TOU)-Peak	-	21	0.27%	-	663	-	728	-	(64
	Time of Use (TOU)-Off Peak	75,357	93	1.16%	104	2,381	104	2,510	-	(129
	C3 Supply above 11 kV	103,221	46	0.57%	136	1,232	136	1,372	-	(140
	Time of Use (TOU)-Peak	-	7	0.08%	-	208	-	228	-	(20
	Time of Use (TOU)-Off Peak	-	29	0.36%	-	734	-	776	-	(43
	Total Single Point Supply	**197,484**	**230**	**2.9%**	**269**	**6,134**	**269**	**6,635**	-	**(501**
AGRICULTURE TUBEWELL-TARIFF D	D1 Scarp	-	0	0.01%	-	13	-	13	-	0
	D2 Agricultual Tube-wells	20,495	22	0.28%	12	684	12	368	-	316
	D-1(b) SCARP and agricultural more than 20 KW	-	-	0.00%	-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	58	0.72%	-	1,789	-	1,730	-	59
	Time of Use (TOU) -Off Peak	452,209	344	4.31%	271	8,356	271	7,784	-	572
	Total Agriculture	**472,704**	**425**	**5.3%**	**284**	**10,842**	**284**	**9,895**	-	**947**
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	4	-	5	-	(0
	E-1(ii)Commercial Supply	14	16	0.20%	-	455	-	501	-	(46
	E-2 Industrial Supply	1	1	0.01%	-	27	-	25	-	2
		-	-	0.00%	-	-	-	-		
	Total Temporary	**15**	**17**	**0.2%**	-	**486**	-	**531**	-	**(44**
OTHERS	Public Lighting - G	-	44	0.55%	-	1,381	-	1,326	-	56
	Residential Colonies-H	-	3	0.04%	-	88	-	84	-	4
	Railway Traction - I	-	-	0.00%	-	-	-	-	-	-
	Co-Generation Tariff	-	-	0.00%	-	-	-	-	-	-
	J-2A 85	327	0	0.01%	-	13	-	12	-	(0
	J-2 (C) T 87 Peak	-	1	0.01%	-	19	-	20	-	(1
	J-2 (C) T 87 Off Peak	2,535	3	0.03%	-	68	-	72	-	(3
	Total	**4,224,417**	**7,998**	**100%**	**4,530**	**209,599**	**4,530**	**176,942**	-	**32,656**

Lahore Electric Supply Company Limited
Proposed Revenue & Subsidy Statement
Oct-23

	PARTICULARS	Avg. Load (kW)	Projected Sales (MWh)	Sales Mix (%)	Proposed New Tariff		GoP Notified Tariff		Subsidy/IDTR	
					Fixed Charges Rs./kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs kWh
	1	2	3	4	7	8	9	10	11	12
RESIDENTIAL	Up to 50 Units	201,056	3	0.16%	-	5.00	-	3.95	-	1.0
	For peak load requirement up to 5 kW	-								
	01-100 Units per month	-	192	9.63%	-	23.47	-	7.74	-	15.7
	101-200 Units per month	-	192	9.65%	-	26.66	-	7.74	-	18.9
	201-300 Units per month	-	199	10.01%	-	27.18	-	18.96		
	301 - 700 Units per month	-	111	5.57%	-	28.42	-	25.53	-	2.8
	Above700 Units per month	-	19	0.96%	-	31.86	-	35.32	-	(3.4
	For peak load requirement exceeding 5 kW	-			-	-	-	-		
	Time of Use (TOU)-Peak	-	19	0.96%	-	30.86	-	34.39	-	(3.5
	Time of Use (TOU)-Off Peak	57,699	87	4.36%	-	23.48	-	28.07	-	(4.5
	Total Residential	**258,754**	**822**	**41.30%**						
	General Services	67,824	68	3.44%	-	27.93	-	29.81	-	(1.8
COMMERCIAL -A2										
	For peak load requirement up to 5 kW	22,000	52	2.62%	-	27.85	-	30.25	-	(2.4
		-	-	0.00%			-	-		
	For peak load requirement exceeding 5 kW	-	-	0.00%			-	-		
	Regular	6,802	2	0.09%	500.00	25.86	500.00	31.93	-	(6.07
	Time of Use (TOU)-Peak	-	17	0.84%	-	30.86	-	33.85	-	(2.9
	Time of Use (TOU)-Off Peak	423,198	74	3.70%	500.00	24.76	500.00	27.88	-	(3.1
	Electrical Vehicle Charging Station	-	-	0.00%	-	-	-	-		
	Total Commercial	**452,000**	**144**	**7.25%**						
INDUSTRIAL	B1	1	3	0.16%	-	26.95	-	26.83	-	0.1
	B1 - Time of Use (TOU)-Peak	-	6	0.31%	-	30.84	-	30.39	-	0.4
	B1 - Time of Use (TOU)-Off Peak	421,518	36	1.81%	-	24.74	-	24.83	-	(0.0
	B2	9,212	2	0.11%	500.00	26.84	500.00	26.83	-	0.01
	B2 - Time of Use (TOU)-Peak	-	30	1.49%	-	30.84	-	30.33	-	0.51
	B2 - Time of Use (TOU)-Off Peak	915,233	166	8.35%	500.00	24.24	500.00	24.62	-	(0.38
	B3 - Time of Use (TOU)-Peak	-	63	3.15%	-	30.84	-	30.33	-	0.51
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	326	16.40%	460.00	25.64	460.00	24.53	-	1.11
	B4 - Time of Use (TOU)-Peak	-	22	1.12%	-	30.84	-	30.33	-	0.51
	B4 -Time of Use (TOU)-Off Peak	377,646	121	6.09%	440.00	25.44	440.00	24.43	-	1.01
	Total Industrial	**2,772,774**	**776**	**39.0%**						
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	27.47	-	30.93	-	(3.46
	C1(b) Supply at 400 Volts - exceeding 5kW	855	0	0.01%	500.00	27.27	500.00	30.43	-	(3.16
	Time of Use (TOU)-Peak	-	0	0.02%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	5,680	2	0.11%	500.00	24.26	500.00	27.25	-	(2.99
	C2 Supply at 11 kV	12,351	6	0.29%	500.00	27.17	500.00	30.23	-	(3.06
	Time of Use (TOU)-Peak	-	5	0.27%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	75,357	23	1.16%	460.00	25.66	460.00	27.05	-	(1.39
	C3 Supply above 11 kV	103,221	11	0.57%	440.00	27.06	440.00	30.13	-	(3.07
	Time of Use (TOU)-Peak	-	2	0.08%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	-	7	0.36%	440.00	25.46	440.00	26.95	-	(1.49
	Total Single Point Supply	**197,484**	**57**	**2.9%**						
AGRICULTURE TUBEWELL- TARIFF D	D1 Scarp	-	0	0.01%	-	27.47	-	26.93	-	0.54
	D2 Agricultual Tube-wells	20,495	6	0.28%	200.00	30.86	200.00	16.60	-	14.26
	D-1(b) SCARP and agricultural more than 20 KW	-	-	0.00%	-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	14	0.72%	-	30.86	-	29.85	-	1.01
	Time of Use (TOU) -Off Peak	452,209	86	4.31%	200.00	24.26	200.00	22.60	-	1.66
	Total Agriculture	**472,704**	**106**	**5.3%**						
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	31.86	-	34.53	-	(2.67
	E-1(ii)Commercial Supply	14	4	0.20%	-	27.84	-	30.64	-	(2.80
	E-2 Industrial Supply	1	0	0.01%	-	29.84	-	27.91	-	1.93
	Total Temporary	**15**	**4**	**0.2%**						
OTHERS	Public Lighting - G	-	11	0.55%	-	31.19	-	29.93	-	1.26
	Residential Colonies-H	-	1	0.04%	-	31.48	-	29.93	-	1.55
	Railway Traction - I	-	-	0.00%	-	31.50	-	29.93	-	1.57
	Co-Generation Tariff	-	-	0.00%	-	-	-	-	-	-
	J-2A 85	327	0	0.01%	-	27.85	-	27.15	-	0.70
	J-2 (C) T 87 Peak	-	0	0.01%	-	30.86	-	32.85	-	(1.99
	J-2 (C) T 87 Off Peak	2,535	1	0.03%	-	24.75	-	25.95	-	(1.20
	Total	**4,153,732**	**1,990**	**100%**						

Lahore Electric Supply Company Limited
Proposed Revenue & Subsidy Statement
Oct-23

	PARTICULARS	Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	Proposed New Tariff		GoP Notified Tariff		Subsidy/IDTR	
					Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges Rs./ (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)
	1	2	5	4	7	8	9	10	11	12
RESIDENTIAL	Up to 50 Units	201,056	3	0.16%	-	16	-	13	-	3
	For peak load requirement up to 5 kW									
	01-100 Units per month	-	192	9.63%	-	4,496	-	1,483	-	3,014
	101-200 Units per month	-	192	9.65%	-	5,119	-	1,486	-	3,63
	201-300 Units per month	-	199	10.01%	-	5,413	-	3,776	-	1,63
	301 - 700 Units per month	-	111	5.57%	-	3,151	-	2,830	-	32
	Above700 Units per month	-	19	0.96%	-	610	-	676	-	(6
	For peak load requirement exceeding 5 kW	-	-	0.00%	-	-	-	-		
	Time of Use (TOU)-Peak	-	19	0.96%	-	590	-	658	-	(6
	Time of Use (TOU)-Off Peak	57,699	87	4.36%	-	2,040	-	2,438	-	(39
	Total Residential	**258,754**	**822**	**41.30%**	-	**21,435**	-	**13,360**	-	**8,07**
	General Services	67,824	68	3.44%	-	1,911	-	2,040	-	(12
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	52	2.62%	-	1,450	-	1,575	-	(12
		-	-	0.00%	-	-	-	-		
	For peak load requirement exceeding 5 kW	-	-	0.00%	-	-	-	-		
	Regular	6,802	2	0.09%	3	48	3	59	-	(1
	Time of Use (TOU)-Peak	-	17	0.84%	-	515	-	565	-	(5
	Time of Use (TOU)-Off Peak	423,198	74	3.70%	212	1,823	212	2,053	-	(23
	Electrical Vehicle Charging Station	-	-	0.00%	-	-	-	-	-	-
	Total Commercial	**452,000**	**144**	**7.25%**	**215**	**3,835**	**215**	**4,251**	-	**(41**
INDUSTRIAL	B1	1	3	0.16%	-	84	-	83	-	0
	B1 - Time of Use (TOU)-Peak	-	6	0.31%	-	192	-	189	-	3
	B1 - Time of Use (TOU)-Off Peak	421,518	36	1.81%	-	891	-	894	-	(3
	B2	9,212	2	0.11%	5	57	5	57	-	0
	B2 - Time of Use (TOU)-Peak	-	30	1.49%	-	912	-	897	-	15
	B2 - Time of Use (TOU)-Off Peak	915,233	166	8.35%	458	4,030	458	4,093	-	(63
	B3 - Time of Use (TOU)-Peak	-	63	3.15%	-	1,936	-	1,904	-	32
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	326	16.40%	483	8,370	483	8,007	-	363
	B4 - Time of Use (TOU)-Peak	-	22	1.12%	-	685	-	673	-	11
	B4 -Time of Use (TOU)-Off Peak	377,646	121	6.09%	166	3,082	166	2,959	-	123
	Total Industrial	**2,772,774**	**776**	**39.0%**	**1,111**	**20,239**	**1,111**	**19,758**	-	**481**
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	1	-	1	-	(0
	C1(b) Supply at 400 Volts - exceeding 5kW	855	0	0.01%	0	7	0	7	-	(1
	Time of Use (TOU)-Peak	-	0	0.02%	-	10	-	11	-	(1
	Time of Use (TOU)-Off Peak	5,680	2	0.11%	3	55	3	62	-	(7
	C2 Supply at 11 kV	12,351	6	0.29%	6	156	6	173	-	(18
	Time of Use (TOU)-Peak	-	5	0.27%	-	165	-	181	-	(16
	Time of Use (TOU)-Off Peak	75,357	23	1.16%	35	592	35	625	-	(32
	C3 Supply above 11 kV	103,221	11	0.57%	45	307	45	341	-	(35
	Time of Use (TOU)-Peak	-	2	0.08%	-	52	-	57	-	(5
	Time of Use (TOU)-Off Peak	-	7	0.36%	-	183	-	193	-	(11
	Total Single Point Supply	**197,484**	**57**	**2.9%**	**90**	**1,526**	**90**	**1,651**	-	**(125**
AGRICULTURE TUBEWELL-TARIFF D	D1 Scarp	-	0	0.01%	-	3	-	3	-	0
	D2 Agricultual Tube-wells	20,495	6	0.28%	4	170	4	92	-	79
	D-1(b) SCARP and agricultural more than 20 KW	-	-	0.00%	-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	14	0.72%	-	445	-	431	-	15
	Time of Use (TOU) -Off Peak	452,209	86	4.31%	90	2,079	90	1,937	-	142
	Total Agriculture	**472,704**	**106**	**5.3%**	**95**	**2,698**	**95**	**2,462**	-	**236**
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	1	-	1	-	(0
	E-1(ii)Commercial Supply	14	4	0.20%	-	113	-	125	-	(11
	E-2 Industrial Supply	1	0	0.01%		7	-	6	-	0
		-	-	0.00%	-	-	-	-		
	Total Temporary	**15**	**4**	**0.2%**	-	**121**	-	**132**	-	**(11**
OTHERS	Public Lighting - G	-	11	0.55%	-	344	-	330	-	14
	Residential Colonies-H	-	1	0.04%	-	22	-	21	-	1
	Railway Traction - I	-	-	0.00%	-	-	-	-	-	-
	Co-Generation Tariff	-	-	0.00%	-	-	-	-	-	-
	J-2A 85	327	0	0.01%	-	3	-	3	-	0
	J-2 (C) T 87 Peak	-	0	0.01%	-	5	-	5	-	(0
	J-2 (C) T 87 Off Peak	2,535	1	0.03%	-	17	-	18	-	(1
	Total	**4,224,417**	**1,990**	**100%**	**1,510**	**52,157**	**1,510**	**44,030**	-	**8,126**

Lahore Electric Supply Company Limited
Proposed Revenue & Subsidy Statement
Nov-23

Form - 2

PARTICULARS		Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	Proposed New Tariff		GoP Notified Tariff		Subsidy	
					Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M.	Var. Charges Rs. kWh
	1	2	3	4	7	8	9	10	11	12
RESIDENTIAL	Up to 50 Units	201,056	3	0.16%	-	5.00	-	3.95	-	1.05
	For peak load requirement up to 5 kW	-								
	01-100 Units per month	-	162	9.63%	-	23.47	-	7.74	-	15.73
	101-200 Units per month	-	162	9.65%	-	26.66	-	7.74	-	18.92
	201-300 Units per month	-	168	10.01%	-	27.18	-	18.96		
	301 - 700 Units per month	-	94	5.57%	-	28.42	-	25.53	-	2.89
	Above700 Units per month	-	16	0.96%	-	31.86	-	35.32	-	(3.46
	For peak load requirement exceeding 5 kW	-			-	-	-	-		
	Time of Use (TOU)-Peak	-	16	0.96%	-	30.86	-	34.39	-	(3.53
	Time of Use (TOU)-Off Peak	57,699	73	4.36%	-	23.48	-	28.07	-	(4.59
	Total Residential	**258,754**	**694**	**41.30%**						
	General Services	67,824	58	3.44%	-	27.93	-	29.81	-	(1.88
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	44	2.62%	-	27.85	-	30.25	-	(2.40
		-	-	0.00%			-	-		
	For peak load requirement exceeding 5 kW	-	-	0.00%			-	-		
	Regular	6,802	2	0.09%	500.00	25.86	500.00	31.93	-	(6.07
	Time of Use (TOU)-Peak	-	14	0.84%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	423,198	62	3.70%	500.00	24.76	500.00	27.88	-	(3.12
	Electrical Vehicle Charging Station	-	-	0.00%	-	-	-	-		
	Total Commercial	**452,000**	**122**	**7.25%**						
INDUSTRIAL	B1	1	3	0.16%	-	26.95	-	26.83	-	0.12
	B1 - Time of Use (TOU)-Peak	-	5	0.31%	-	30.84	-	30.39	-	0.45
	B1 - Time of Use (TOU)-Off Peak	421,518	30	1.81%	-	24.74	-	24.83	-	(0.09
	B2	9,212	2	0.11%	500.00	26.84	500.00	26.83	-	0.01
	B2 - Time of Use (TOU)-Peak	-	25	1.49%	-	30.84	-	30.33	-	0.51
	B2 - Time of Use (TOU)-Off Peak	915,233	140	8.35%	500.00	24.24	500.00	24.62	-	(0.38
	B3 - Time of Use (TOU)-Peak	-	53	3.15%	-	30.84	-	30.33	-	0.51
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	275	16.40%	460.00	25.64	460.00	24.53	-	1.11
	B4 - Time of Use (TOU)-Peak	-	19	1.12%	-	30.84	-	30.33	-	0.51
	B4 -Time of Use (TOU)-Off Peak	377,646	102	6.09%	440.00	25.44	440.00	24.43	-	1.01
	Total Industrial	**2,772,774**	**655**	**39.0%**						
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	27.47	-	30.93	-	(3.46
	C1(b) Supply at 400 Volts - exceeding 5kW	855	0	0.01%	500.00	27.27	500.00	30.43	-	(3.16
	Time of Use (TOU)-Peak	-	0	0.02%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	5,680	2	0.11%	500.00	24.26	500.00	27.25	-	(2.99
	C2 Supply at 11 kV	12,351	5	0.29%	500.00	27.17	500.00	30.23	-	(3.06
	Time of Use (TOU)-Peak	-	5	0.27%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	75,357	19	1.16%	460.00	25.66	460.00	27.05	-	(1.39
	C3 Supply above 11 kV	103,221	10	0.57%	440.00	27.06	440.00	30.13	-	(3.07
	Time of Use (TOU)-Peak	-	1	0.08%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	-	6	0.36%	440.00	25.46	440.00	26.95	-	(1.49
	Total Single Point Supply	**197,484**	**48**	**2.9%**						
AGRICULTURE TUBEWELL-TARIFF D	D1 Scarp	-	0	0.01%	-	27.47	-	26.93	-	0.54
	D2 Agricultual Tube-wells	20,495	5	0.28%	200.00	30.86	200.00	16.60	-	14.26
	D-1(b) SCARP and agricultural more than 20 KW	-	-	0.00%	-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	12	0.72%	-	30.86	-	29.85	-	1.01
	Time of Use (TOU) -Off Peak	452,209	72	4.31%	200.00	24.26	200.00	22.60	-	1.66
	Total Agriculture	**472,704**	**89**	**5.3%**						
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	31.86	-	34.53	-	(2.67
	E-1(ii)Commercial Supply	14	3	0.20%	-	27.84	-	30.64	-	(2.80
	E-2 Industrial Supply	1	0	0.01%	-	29.84	-	27.91	-	1.93
	Total Temporary	**15**	**4**	**0.2%**						
OTHERS	Public Lighting - G	-	9	0.55%	-	31.19	-	29.93	-	1.26
	Residential Colonies-H	-	1	0.04%	-	31.48	-	29.93	-	1.55
	Railway Traction - I	-	-	0.00%	-	31.50	-	29.93	-	1.57
	Co-Generation Tariff	-	-	0.00%	-	-	-	-	-	-
	J-2A 85	327	0	0.01%	-	27.85	-	27.15	-	0.70
	J-2 (C) T 87 Peak	-	0	0.01%	-	30.86	-	32.85	-	(1.99)
	J-2 (C) T 87 Off Peak	2,535	1	0.03%	-	24.75	-	25.95	-	(1.20)
	Total	**4,153,732**	**1,680**	**100%**						

Lahore Electric Supply Company Limited
Proposed Revenue & Subsidy Statement
Nov-23

	PARTICULARS	Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	Proposed New Tariff		GoP Notified Tariff		Subsidy/IDTR	
					Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges Rs./ (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)
	1	2	3	4	7	8	9	10	11	12
RESIDENTIAL	Up to 50 Units	201,056	3	0.16%	-	14	-	11	-	
	For peak load requirement up to 5 kW									
	01-100 Units per month	-	162	9.63%	-	3,794	-	1,251	-	2,54
	101-200 Units per month	-	162	9.65%	-	4,319	-	1,254	-	3,06
	201-300 Units per month	-	168	10.01%	-	4,568	-	3,186	-	1,38
	301 - 700 Units per month	-	94	5.57%	-	2,659	-	2,388	-	27
	Above700 Units per month	-	16	0.96%	-	515	-	571	-	(5
	For peak load requirement exceeding 5 kW	-	-	0.00%	-	-	-	-		
	Time of Use (TOU)-Peak	-	16	0.96%	-	498	-	555	-	(5
	Time of Use (TOU)-Off Peak	57,699	73	4.36%	-	1,721	-	2,057	-	(33
	Total Residential	**258,754**	**694**	**41.30%**	-	**18,088**	-	**11,274**	-	**6,81**
	General Services	67,824	58	3.44%	-	1,613	-	1,721	-	(10
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	44	2.62%	-	1,223	-	1,329	-	(10
		-	-	0.00%	-	-	-	-		
	For peak load requirement exceeding 5 kW	-	-	0.00%	-	-	-	-		
	Regular	6,802	2	0.09%	3	40	3	50		(
	Time of Use (TOU)-Peak	-	14	0.84%	-	435	-	477	-	(4
	Time of Use (TOU)-Off Peak	423,198	62	3.70%	212	1,538	212	1,732	-	(19
	Electrical Vehicle Charging Station	-	-	0.00%	-	-	-	-	-	-
	Total Commercial	**452,000**	**122**	**7.25%**	**215**	**3,236**	**215**	**3,587**	-	**(35**
INDUSTRIAL	B1	1	3	0.16%	-	71	-	70	-	(
	B1 - Time of Use (TOU)-Peak	-	5	0.31%	-	162	-	160	-	
	B1 - Time of Use (TOU)-Off Peak	421,518	30	1.81%	-	752	-	754	-	(
	B2	9,212	2	0.11%	5	48	5	48	-	(
	B2 - Time of Use (TOU)-Peak	-	25	1.49%	-	770	-	757	-	1
	B2 - Time of Use (TOU)-Off Peak	915,233	140	8.35%	458	3,401	458	3,454	-	(5
	B3 - Time of Use (TOU)-Peak	-	53	3.15%	-	1,634	-	1,607	-	2
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	275	16.40%	483	7,063	483	6,757	-	30
	B4 - Time of Use (TOU)-Peak	-	19	1.12%	-	578	-	568	-	1
	B4 -Time of Use (TOU)-Off Peak	377,646	102	6.09%	166	2,600	166	2,497	-	10
	Total Industrial	**2,772,774**	**655**	**39.0%**	**1,111**	**17,078**	**1,111**	**16,672**	-	**40**
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	1	-	1	-	(
	C1(b) Supply at 400 Volts - exceeding 5kW	855	0	0.01%	0	6	0	6	-	(
	Time of Use (TOU)-Peak	-	0	0.02%	-	8	-	9	-	(
	Time of Use (TOU)-Off Peak	5,680	2	0.11%	3	47	3	52	-	(
	C2 Supply at 11 kV	12,351	5	0.29%	6	131	6	146	-	(1
	Time of Use (TOU)-Peak	-	5	0.27%	-	139	-	153	-	(1
	Time of Use (TOU)-Off Peak	75,357	19	1.16%	35	500	35	527	-	(2
	C3 Supply above 11 kV	103,221	10	0.57%	45	259	45	288	-	(2
	Time of Use (TOU)-Peak	-	1	0.08%	-	44	-	48	-	(4
	Time of Use (TOU)-Off Peak	-	6	0.36%	-	154	-	163	-	(
	Total Single Point Supply	**197,484**	**48**	**2.9%**	**90**	**1,288**	**90**	**1,393**	-	**(10**
AGRICULTURE TUBEWELL-TARIFF D	D1 Scarp	-	0	0.01%	-	3	-	3	-	(
	D2 Agricultual Tube-wells	20,495	5	0.28%	4	144	4	77	-	6
	D-1(b) SCARP and agricultural more than 20 KW	-	-	0.00%	-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	12	0.72%	-	376	-	363	-	1
	Time of Use (TOU) -Off Peak	452,209	72	4.31%	90	1,755	90	1,634	-	12
	Total Agriculture	**472,704**	**89**	**5.3%**	**95**	**2,277**	**95**	**2,078**	-	**19**
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	1	-	1	-	(
	E-1(ii)Commercial Supply	14	3	0.20%	-	96	-	105	-	(1
	E-2 Industrial Supply	1	0	0.01%	-	6	-	5	-	
		-	-	0.00%	-	-	-	-		
	Total Temporary	**15**	**4**	**0.2%**	-	**102**	-	**111**	-	**(9**
OTHERS	Public Lighting - G	-	9	0.55%	-	290	-	278	-	12
	Residential Colonies-H	-	1	0.04%	-	19	-	18	-	1
	Railway Traction - I	-	-	0.00%	-	-	-	-	-	-
	Co-Generation Tariff	-	-	0.00%	-	-	-	-	-	-
	J-2A 85	327	0	0.01%	-	3	-	3	-	0
	J-2 (C) T 87 Peak	-	0	0.01%	-	4	-	4	-	(0
	J-2 (C) T 87 Off Peak	2,535	1	0.03%	-	14	-	15	-	(
	Total	**4,224,417**	**1,680**	**100%**	**1,510**	**44,011**	**1,510**	**37,154**	-	**6,857**

Lahore Electric Supply Company Limited
Proposed Revenue & Subsidy Statement

Form - 2

Dec-23

	PARTICULARS	Avg. Load (kW)	Projected Sales (MWh)	Sales Mix (%)	Proposed New Tariff		GoP Notified Tariff		Subsidy/IDTR	
					Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs. kWh
	1	2	3	4	7	8	9	10	11	12
RESIDENTIAL	Up to 50 Units	201,056	3	0.16%	-	5.00	-	3.95	-	1.05
	For peak load requirement up to 5 kW	-								
	01-100 Units per month	-	185	9.63%	-	23.47	-	7.74	-	15.73
	101-200 Units per month	-	186	9.65%	-	26.66	-	7.74	-	18.92
	201-300 Units per month	-	193	10.01%	-	27.18	-	18.96		
	301 - 700 Units per month	-	107	5.57%	-	28.42	-	25.53	-	2.89
	Above700 Units per month	-	19	0.96%	-	31.86	-	35.32	-	(3.46
	For peak load requirement exceeding 5 kW	-			-	-	-	-		
	Time of Use (TOU)-Peak	-	19	0.96%	-	30.86	-	34.39	-	(3.53
	Time of Use (TOU)-Off Peak	57,699	84	4.36%	-	23.48	-	28.07	-	(4.59
	Total Residential	**258,754**	**796**	**41.30%**						
	General Services	67.824	66	3.44%	-	27.93	-	29.81	-	(1.88
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	50	2.62%	-	27.85	-	30.25	-	(2.40
		-	-	0.00%			-	-		
	For peak load requirement exceeding 5 kW	-	-	0.00%			-	-		
	Regular	6,802	2	0.09%	500.00	25.86	500.00	31.93	-	(6.07
	Time of Use (TOU)-Peak	-	16	0.84%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	423,198	71	3.70%	500.00	24.76	500.00	27.88	-	(3.12
	Electrical Vehicle Charging Station	-	-	0.00%	-	-	-	-		
	Total Commercial	**452,000**	**140**	**7.25%**						
INDUSTRIAL	B1	1	3	0.16%	-	26.95	-	26.83	-	0.12
	B1 - Time of Use (TOU)-Peak	-	6	0.31%	-	30.84	-	30.39	-	0.45
	B1 - Time of Use (TOU)-Off Peak	421,518	35	1.81%	-	24.74	-	24.83	-	(0.09
	B2	9,212	2	0.11%	500.00	26.84	500.00	26.83	-	0.01
	B2 - Time of Use (TOU)-Peak	-	29	1.49%	-	30.84	-	30.33	-	0.51
	B2 - Time of Use (TOU)-Off Peak	915,233	161	8.35%	500.00	24.24	500.00	24.62	-	(0.38
	B3 - Time of Use (TOU)-Peak	-	61	3.15%	-	30.84	-	30.33	-	0.51
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	316	16.40%	460.00	25.64	460.00	24.53	-	1.11
	B4 - Time of Use (TOU)-Peak	-	21	1.12%	-	30.84	-	30.33	-	0.51
	B4 -Time of Use (TOU)-Off Peak	377,646	117	6.09%	440.00	25.44	440.00	24.43	-	1.01
	Total Industrial	**2,772,774**	**751**	**39.0%**						
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	27.47	-	30.93	-	(3.46
	C1(b) Supply at 400 Volts - exceeding 5kW	855	0	0.01%	500.00	27.27	500.00	30.43	-	(3.16
	Time of Use (TOU)-Peak	-	0	0.02%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	5,680	2	0.11%	500.00	24.26	500.00	27.25	-	(2.99
	C2 Supply at 11 kV	12,351	6	0.29%	500.00	27.17	500.00	30.23	-	(3.06
	Time of Use (TOU)-Peak	-	5	0.27%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	75,357	22	1.16%	460.00	25.66	460.00	27.05	-	(1.39
	C3 Supply above 11 kV	103,221	11	0.57%	440.00	27.06	440.00	30.13	-	(3.07
	Time of Use (TOU)-Peak	-	2	0.08%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	-	7	0.36%	440.00	25.46	440.00	26.95	-	(1.49
	Total Single Point Supply	**197,484**	**55**	**2.9%**						
AGRICULTURE TUBEWELL-TARIFF D	D1 Scarp	-	0	0.01%	-	27.47	-	26.93	-	0.54
	D2 Agricultual Tube-wells	20,495	5	0.28%	200.00	30.86	200.00	16.60	-	14.26
	D-1(b) SCARP and agricultural more than 20 KW	-	-	0.00%	-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	14	0.72%	-	30.86	-	29.85	-	1.01
	Time of Use (TOU) -Off Peak	452,209	83	4.31%	200.00	24.26	200.00	22.60	-	1.66
	Total Agriculture	**472,704**	**102**	**5.3%**						
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	31.86	-	34.53	-	(2.67
	E-1(ii)Commercial Supply	14	4	0.20%	-	27.84	-	30.64	-	(2.80
	E-2 Industrial Supply	1	0	0.01%	-	29.84	-	27.91	-	1.93
	Total Temporary	**15**	**4**	**0.2%**						
OTHERS	Public Lighting - G	-	11	0.55%	-	31.19	-	29.93	-	1.26
	Residential Colonies-H	-	1	0.04%	-	31.48	-	29.93	-	1.55
	Railway Traction - I	-	-	0.00%	-	31.50	-	29.93	-	1.57
	Co-Generation Tariff	-	-	0.00%	-	-	-	-	-	-
	J-2A 85	327	0	0.01%	-	27.85	-	27.15	-	0.70
	J-2 (C) T 87 Peak	-	0	0.01%	-	30.86	-	32.85	-	(1.99)
	J-2 (C) T 87 Off Peak	2,535	1	0.03%	-	24.75	-	25.95	-	(1.20)
	Total	4,153,732	1,927	100%						

Lahore Electric Supply Company Limited

Proposed Revenue & Subsidy Statement

Dec-23

Form - 28(A

	PARTICULARS	Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	Proposed New Tariff		GoP Notified Tariff		Subsidy/IDTR	
					Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges Rs./ (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)
	1	2	3	4	7	8	9	10	11	12
RESIDENTIAL	Up to 50 Units	201,056	3	0.16%	-	16	-	12	-	3
	For peak load requirement up to 5 kW									
	01-100 Units per month	-	185	9.63%	-	4,353	-	1,435	-	2,91
	101-200 Units per month	-	186	9.65%	-	4,955	-	1,438	-	3,51
	201-300 Units per month	-	193	10.01%	-	5,240	-	3,655	-	1,58
	301 - 700 Units per month	-	107	5.57%	-	3,050	-	2,740	-	31
	Above700 Units per month	-	19	0.96%	-	591	-	655	-	(64
	For peak load requirement exceeding 5 kW	-	-	0.00%	-	-	-	-		
	Time of Use (TOU)-Peak	-	19	0.96%	-	572	-	637	-	(65
	Time of Use (TOU)-Off Peak	57,699	84	4.36%	-	1,975	-	2,360	-	(386
	Total Residential	**258,754**	**796**	**41.30%**	-	**20,751**	-	**12,934**	-	**7,817**
	General Services	67,824	66	3.44%	-	1,850	-	1,974	-	(124
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	50	2.62%	-	1,403	-	1,524	-	(121
		-	-	0.00%	-	-	-	-		
	For peak load requirement exceeding 5 kW	-	-	0.00%	-	-	-	-		
	Regular	6,802	2	0.09%	3	46	3	57	-	(11
	Time of Use (TOU)-Peak	-	16	0.84%	-	499	-	547	-	(48
	Time of Use (TOU)-Off Peak	423,198	71	3.70%	212	1,765	212	1,987	-	(222
	Electrical Vehicle Charging Station	-	-	0.00%	-	-	-	-	-	-
	Total Commercial	**452,000**	**140**	**7.25%**	**215**	**3,713**	**215**	**4,115**	-	**(402**
INDUSTRIAL	B1	1	3	0.16%	-	81	-	81	-	0
	B1 - Time of Use (TOU)-Peak	-	6	0.31%	-	186	-	183	-	3
	B1 - Time of Use (TOU)-Off Peak	421,518	35	1.81%	-	862	-	865	-	(3
	B2	9,212	2	0.11%	5	55	5	55	-	0
	B2 - Time of Use (TOU)-Peak	-	29	1.49%	-	883	-	869	-	15
	B2 - Time of Use (TOU)-Off Peak	915,233	161	8.35%	458	3,901	458	3,962	-	(61
	B3 - Time of Use (TOU)-Peak	-	61	3.15%	-	1,874	-	1,843	-	31
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	316	16.40%	483	8,103	483	7,752	-	351
	B4 - Time of Use (TOU)-Peak	-	21	1.12%	-	663	-	652	-	11
	B4 -Time of Use (TOU)-Off Peak	377,646	117	6.09%	166	2,983	166	2,865	-	119
	Total Industrial	**2,772,774**	**751**	**39.0%**	**1,111**	**19,593**	**1,111**	**19,127**	-	**466**
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	1	-	1	-	(0
	C1(b) Supply at 400 Volts - exceeding 5kW	855	0	0.01%	0	6	0	7	-	(1
	Time of Use (TOU)-Peak	-	0	0.02%	-	10	-	10	-	(1
	Time of Use (TOU)-Off Peak	5,680	2	0.11%	3	53	3	60	-	(7
	C2 Supply at 11 kV	12,351	6	0.29%	6	151	6	167	-	(17
	Time of Use (TOU)-Peak	-	5	0.27%	-	160	-	175	-	(15
	Time of Use (TOU)-Off Peak	75,357	22	1.16%	35	574	35	605	-	(31
	C3 Supply above 11 kV	103,221	11	0.57%	45	297	45	330	-	(34
	Time of Use (TOU)-Peak	-	2	0.08%	-	50	-	55	-	(5
	Time of Use (TOU)-Off Peak	-	7	0.36%	-	177	-	187	-	(10
	Total Single Point Supply	**197,484**	**55**	**2.9%**	**90**	**1,478**	**90**	**1,598**	-	**(121**
AGRICULTURE TUBEWELL-TARIFF D	D1 Scarp	-	0	0.01%	-	3	-	3	-	0
	D2 Agricultual Tube-wells	20,495	5	0.28%	4	165	4	89	-	76
	D-1(b) SCARP and agricultural more than 20 KW	-	-	0.00%	-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	14	0.72%	-	431	-	417	-	14
	Time of Use (TOU) -Off Peak	452,209	83	4.31%	90	2,013	90	1,875	-	138
	Total Agriculture	**472,704**	**102**	**5.3%**	**95**	**2,612**	**95**	**2,384**	-	**228**
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	1	-	1	-	(0
	E-1(ii)Commercial Supply	14	4	0.20%	-	110	-	121	-	(11
	E-2 Industrial Supply	1	0	0.01%	-	7	-	6	-	0
		-	-	0.00%	-	-	-	-		
	Total Temporary	**15**	**4**	**0.2%**	-	**117**	-	**128**	-	**(11**
OTHERS	Public Lighting - G	-	11	0.55%	-	333	-	319	-	13
	Residential Colonies-H	-	1	0.04%	-	21	-	20	-	1
	Railway Traction - I	-	-	0.00%	-	-	-	-	-	-
	Co-Generation Tariff	-	-	0.00%	-	-	-	-	-	-
	J-2A 85	327	0	0.01%	-	3	-	3	-	0
	J-2 (C) T 87 Peak	-	0	0.01%	-	5	-	5	-	(0
	J-2 (C) T 87 Off Peak	2,535	1	0.03%	-	16	-	17	-	(1
	Total	**4,224,417**	**1,927**	**100%**	**1,510**	**50,491**	**1,510**	**42,625**	-	**7,867**

Lahore Electric Supply Company Limited
Proposed Revenue & Subsidy Statement
FY 2023-24 (Qtr-2)

Form - 2

	PARTICULARS	Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	Proposed New Tariff		GoP Notified Tariff		Subsidy/IDTR	
					Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs. kWh
	1	2	3	4	7	8	9	10	11	12
RESIDENTIAL	Up to 50 Units	201,056	9	0.16%	-	5.00	-	3.95	-	1.05
	For peak load requirement up to 5 kW	-								
	01-100 Units per month	-	539	9.63%	-	23.47	-	7.74	-	15.73
	101-200 Units per month	-	540	9.65%	-	26.66	-	7.74	-	18.92
	201-300 Units per month	-	560	10.01%	-	27.18	-	18.96		
	301 - 700 Units per month	-	312	5.57%	-	28.42	-	25.53	-	2.89
	Above700 Units per month	-	54	0.96%	-	31.86	-	35.32	-	(3.46
	For peak load requirement exceeding 5 kW	-			-	-	-	-		
	Time of Use (TOU)-Peak	-	54	0.96%	-	30.86	-	34.39	-	(3.53
	Time of Use (TOU)-Off Peak	57,699	244	4.36%	-	23.48	-	28.07	-	(4.59
	Total Residential	**258,754**	**2,311**	**41.30%**						
	General Services	67,824	192	3.44%	-	27.93	-	29.81	-	(1.88
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	146	2.62%	-	27.85	-	30.25	-	(2.40
		-	-	0.00%			-	-		
	For peak load requirement exceeding 5 kW		-	0.00%			-	-		
	Regular	6,802	5	0.09%	500.00	25.86	500.00	31.93	-	(6.07
	Time of Use (TOU)-Peak	-	47	0.84%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	423,198	207	3.70%	500.00	24.76	500.00	27.88	-	(3.12
	Electrical Vehicle Charging Station	-	-	0.00%	-	-	-	-		
	Total Commercial	**452,000**	**405**	**7.25%**						
INDUSTRIAL	B1	1	9	0.16%	-	26.95	-	26.83	-	0.12
	B1 - Time of Use (TOU)-Peak	-	18	0.31%	-	30.84	-	30.39	-	0.45
	B1 - Time of Use (TOU)-Off Peak	421,518	101	1.81%	-	24.74	-	24.83	-	(0.09
	B2	9.212	6	0.11%	500.00	26.84	500.00	26.83	-	0.01
	B2 - Time of Use (TOU)-Peak	-	83	1.49%	-	30.84	-	30.33	-	0.51
	B2 - Time of Use (TOU)-Off Peak	915,233	467	8.35%	500.00	24.24	500.00	24.62	-	(0.38
	B3 - Time of Use (TOU)-Peak	-	177	3.15%	-	30.84	-	30.33	-	0.51
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	918	16.40%	460.00	25.64	460.00	24.53	-	1.11
	B4 - Time of Use (TOU)-Peak	-	62	1.12%	-	30.84	-	30.33	-	0.51
	B4 -Time of Use (TOU)-Off Peak	377,646	341	6.09%	440.00	25.44	440.00	24.43	-	1.01
	Total Industrial	**2,772,774**	**2,182**	**39.0%**						
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	27.47	-	30.93	-	(3.46
	C1(b) Supply at 400 Volts - exceeding 5kW	855	1	0.01%	500.00	27.27	500.00	30.43	-	(3.16
	Time of Use (TOU)-Peak	-	1	0.02%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	5,680	6	0.11%	500.00	24.26	500.00	27.25	-	(2.99
	C2 Supply at 11 kV	12,351	16	0.29%	500.00	27.17	500.00	30.23	-	(3.06
	Time of Use (TOU)-Peak	-	15	0.27%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	75,357	65	1.16%	460.00	25.66	460.00	27.05	-	(1.39
	C3 Supply above 11 kV	103,221	32	0.57%	440.00	27.06	440.00	30.13	-	(3.07
	Time of Use (TOU)-Peak	-	5	0.08%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	-	20	0.36%	440.00	25.46	440.00	26.95	-	(1.49
	Total Single Point Supply	**197,484**	**161**	**2.9%**						
AGRICULTURE TUBEWELL-TARIFF D	D1 Scarp	-	0	0.01%	-	27.47	-	26.93	-	0.54
	D2 Agricultual Tube-wells	20,495	16	0.28%	200.00	30.86	200.00	16.60	-	14.26
	D-1(b) SCARP and agricultural more than 20 KW	-	-	0.00%	-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	41	0.72%	-	30.86	-	29.85	-	1.01
	Time of Use (TOU) -Off Peak	452,209	241	4.31%	200.00	24.26	200.00	22.60	-	1.66
	Total Agriculture	**472,704**	**297**	**5.3%**						
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	31.86	-	34.53	-	(2.67
	E-1(ii)Commercial Supply	14	11	0.20%	-	27.84	-	30.64	-	(2.80
	E-2 Industrial Supply	1	1	0.01%	-	29.84	-	27.91	-	1.93
	Total Temporary	**15**	**12**	**0.2%**						
OTHERS	Public Lighting - G	-	31	0.55%	-	31.19	-	29.93	-	1.26
	Residential Colonies-H	-	2	0.04%	-	31.48	-	29.93	-	1.55
	Railway Traction - I	-	-	0.00%	-	31.50	-	29.93	-	1.57
	Co-Generation Tariff	-	-	0.00%	-	-	-	-	-	-
	J-2A 85	327	0	0.01%	-	27.85	-	27.15	-	0.70
	J-2 (C) T 87 Peak	-	0	0.01%	-	30.86	-	32.85	-	(1.99)
	J-2 (C) T 87 Off Peak	2,535	2	0.03%	-	24.75	-	25.95	-	(1.20)
	Total	**4,153,732**	**5,597**	**100%**						

Lahore Electric Supply Company Limited
Proposed Revenue & Subsidy Statement
FY 2023-24 (Qtr-2)

Form - 28(A

	PARTICULARS	Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	Proposed New Tariff		GoP Notified Tariff		Subsidy	
					Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges Rs./ (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)
	1	2	3	4	7	8	9	10	11	12
RESIDENTIAL	Up to 50 Units	201,056	9	0.16%	-	45	-	36	-	9
	For peak load requirement up to 5 kW									
	01-100 Units per month	-	539	9.63%	-	12,644	-	4,169	-	8,474
	101-200 Units per month	-	540	9.65%	-	14,393	-	4,178	-	10,214
	201-300 Units per month	-	560	10.01%	-	15,221	-	10,617	-	4,604
	301 - 700 Units per month	-	312	5.57%	-	8,860	-	7,959	-	901
	Above700 Units per month	-	54	0.96%	-	1,716	-	1,902	-	(186
	For peak load requirement exceeding 5 kW	-	-	0.00%	-	-	-	-		
	Time of Use (TOU)-Peak	-	54	0.96%	-	1,660	-	1,850	-	(190
	Time of Use (TOU)-Off Peak	57,699	244	4.36%	-	5,735	-	6,856	-	(1,121
	Total Residential	**258,754**	**2,311**	**41.30%**	-	**60,274**	-	**37,567**	-	**22,707**
	General Services	67,824	192	3.44%	-	5,374	-	5,735	-	(361
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	146	2.62%	-	4,076	-	4,427	-	(351
		-	-	0.00%	-	-	-	-		
	For peak load requirement exceeding 5 kW	-	-	0.00%	-	-	-	-		
	Regular	6,802	5	0.09%	10	134	10	166	-	(21
	Time of Use (TOU)-Peak	-	47	0.84%	-	1,448	-	1,589	-	(140
	Time of Use (TOU)-Off Peak	423,198	207	3.70%	635	5,126	635	5,772	-	(646
	Electrical Vehicle Charging Station	-	-	0.00%	-	-	-	-	-	-
	Total Commercial	**452,000**	**405**	**7.25%**	**645**	**10,785**	**645**	**11,953**	-	**(1,168**
INDUSTRIAL	B1	1	9	0.16%	-	236	-	235	-	1
	B1 - Time of Use (TOU)-Peak	-	18	0.31%	-	540	-	532	-	8
	B1 - Time of Use (TOU)-Off Peak	421,518	101	1.81%	-	2,505	-	2,514	-	(9
	B2	9,212	6	0.11%	14	161	14	161	-	0
	B2 - Time of Use (TOU)-Peak	-	83	1.49%	-	2,566	-	2,523	-	43
	B2 - Time of Use (TOU)-Off Peak	915,233	467	8.35%	1,373	11,332	1,373	11,509	-	(177
	B3 - Time of Use (TOU)-Peak	-	177	3.15%	-	5,445	-	5,354	-	90
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	918	16.40%	1,448	23,537	1,448	22,516	-	1,020
	B4 - Time of Use (TOU)-Peak	-	62	1.12%	-	1,925	-	1,893	-	32
	B4 -Time of Use (TOU)-Off Peak	377,646	341	6.09%	498	8,665	498	8,320	-	344
	Total Industrial	**2,772,774**	**2,182**	**39.0%**	**3,333**	**56,910**	**3,333**	**55,557**	-	**1,353**
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	2	-	3	-	(0
	C1(b) Supply at 400 Volts - exceeding 5kW	855	1	0.01%	1	19	1	21	-	(2
	Time of Use (TOU)-Peak	-	1	0.02%	-	28	-	30	-	(3
	Time of Use (TOU)-Off Peak	5,680	6	0.11%	9	155	9	174	-	(19
	C2 Supply at 11 kV	12,351	16	0.29%	19	437	19	486	-	(49
	Time of Use (TOU)-Peak	-	15	0.27%	-	464	-	509	-	(45
	Time of Use (TOU)-Off Peak	75,357	65	1.16%	104	1,666	104	1,756	-	(90
	C3 Supply above 11 kV	103,221	32	0.57%	136	862	136	960	-	(98
	Time of Use (TOU)-Peak	-	5	0.08%	-	145	-	160	-	(14
	Time of Use (TOU)-Off Peak	-	20	0.36%	-	513	-	543	-	(30
	Total Single Point Supply	**197,484**	**161**	**2.9%**	**269**	**4,292**	**269**	**4,642**	-	**(350**
AGRICULTUR E TUBEWELL- TARIFF D	D1 Scarp	-	0	0.01%	-	9	-	9	-	0
	D2 Agricultual Tube-wells	20,495	16	0.28%	12	478	12	257	-	221
	D-1(b) SCARP and agricultural more than 20 KW	-	-	0.00%	-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	41	0.72%	-	1,252	-	1,211	-	41
	Time of Use (TOU) -Off Peak	452,209	241	4.31%	271	5,847	271	5,447	-	400
	Total Agriculture	**472,704**	**297**	**5.3%**	**284**	**7,586**	**284**	**6,923**	-	**663**
TEMPOR ARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	3	-	3	-	(0
	E-1(ii)Commercial Supply	14	11	0.20%	-	318	-	350	-	(32
	E-2 Industrial Supply	1	1	0.01%	-	19	-	18	-	1
		-	-	0.00%	-	-	-	-		
	Total Temporary	**15**	**12**	**0.2%**	-	**340**	-	**371**	-	**(31**
OTHERS	Public Lighting - G	-	31	0.55%	-	967	-	927	-	39
	Residential Colonies-H	-	2	0.04%	-	62	-	59	-	3
	Railway Traction - I	-	-	0.00%	-	-	-	-	-	-
	Co-Generation Tariff	-	-	0.00%	-	-	-	-	-	-
	J-2A-55	327	0	0.01%	-	9	-	9	-	0
	J-2 (C) T 87 Peak	-	0	0.01%	-	13	-	14	-	(1
	J-2 (C) T 87 Off Peak	2,535	2	0.03%	-	48	-	50	-	(2
	Total	**4,224,417**	**5,597**	**100%**	**4,530**	**146,659**	**4,530**	**123,809**	-	**22,850**

Lahore Electric Supply Company Limited
Proposed Revenue & Subsidy Statement

Form - 2

Jan-24

	PARTICULARS	Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	Proposed New Tariff		GoP Notified Tariff		Subsidy	
					Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs. kWh
	1	2	3	4	7	8	9	10	11	12
RESIDENTIAL	Up to 50 Units	201,056	3	0.16%	-	5.00	-	3.95	-	1.0
	For peak load requirement up to 5 kW	-								
	01-100 Units per month	-	195	9.63%	-	23.47	-	7.74	-	15.7
	101-200 Units per month	-	195	9.65%	-	26.66	-	7.74	-	18.9
	201-300 Units per month	-	202	10.01%	-	27.18	-	18.96		
	301 - 700 Units per month	-	113	5.57%	-	28.42	-	25.53	-	2.8
	Above700 Units per month	-	19	0.96%	-	31.86	-	35.32	-	(3.4
	For peak load requirement exceeding 5 kW	-			-	-	-	-		
	Time of Use (TOU)-Peak	-	19	0.96%	-	30.86	-	34.39	-	(3.5
	Time of Use (TOU)-Off Peak	57,699	88	4.36%	-	23.48	-	28.07	-	(4.5
	Total Residential	**258,754**	**835**	**41.30%**						
	General Services	67,824	70	3.44%	-	27.93	-	29.81	-	(1.88
COMMERCIAL-A2	**For peak load requirement up to 5 kW**	22,000	53	2.62%	-	27.85	-	30.25	-	(2.4
		-	-	0.00%			-	-		
	For peak load requirement exceeding 5 kW	-	-	0.00%			-	-		
	Regular	6,802	2	0.09%	500.00	25.86	500.00	31.93	-	(6.07
	Time of Use (TOU)-Peak	-	17	0.84%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	423,198	75	3.70%	500.00	24.76	500.00	27.88	-	(3.12
	Electrical Vehicle Charging Station	-	-	0.00%	-	-	-	-		
	Total Commercial	**452,000**	**147**	**7.25%**						
INDUSTRIAL	B1	1	3	0.16%	-	26.95	-	26.83	-	0.12
	B1 - Time of Use (TOU)-Peak	-	6	0.31%	-	30.84	-	30.39	-	0.45
	B1 - Time of Use (TOU)-Off Peak	421,518	37	1.81%	-	24.74	-	24.83	-	(0.09
	B2	9,212	2	0.11%	500.00	26.84	500.00	26.83	-	0.01
	B2 - Time of Use (TOU)-Peak	-	30	1.49%	-	30.84	-	30.33	-	0.51
	B2 - Time of Use (TOU)-Off Peak	915,233	169	8.35%	500.00	24.24	500.00	24.62	-	(0.38
	B3 - Time of Use (TOU)-Peak	-	64	3.15%	-	30.84	-	30.33	-	0.51
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	332	16.40%	460.00	25.64	460.00	24.53	-	1.11
	B4 - Time of Use (TOU)-Peak	-	23	1.12%	-	30.84	-	30.33	-	0.51
	B4 -Time of Use (TOU)-Off Peak	377,646	123	6.09%	440.00	25.44	440.00	24.43	-	1.01
	Total Industrial	**2,772,774**	**788**	**39.0%**						
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	27.47	-	30.93	-	(3.46
	C1(b) Supply at 400 Volts - exceeding 5kW	855	0	0.01%	500.00	27.27	500.00	30.43	-	(3.16
	Time of Use (TOU)-Peak	-	0	0.02%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	5,680	2	0.11%	500.00	24.26	500.00	27.25	-	(2.99
	C2 Supply at 11 kV	12,351	6	0.29%	500.00	27.17	500.00	30.23	-	(3.06
	Time of Use (TOU)-Peak	-	5	0.27%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	75,357	23	1.16%	460.00	25.66	460.00	27.05	-	(1.39
	C3 Supply above 11 kV	103,221	12	0.57%	440.00	27.06	440.00	30.13	-	(3.07
	Time of Use (TOU)-Peak	-	2	0.08%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	-	7	0.36%	440.00	25.46	440.00	26.95	-	(1.49
	Total Single Point Supply	**197,484**	**58**	**2.9%**						
AGRICULTURE TUBEWELL-TARIFF D	D1 Scarp	-	0	0.01%	-	27.47	-	26.93	-	0.54
	D2 Agricultual Tube-wells	20,495	6	0.28%	200.00	30.86	200.00	16.60	-	14.26
	D-1(b) SCARP and agricultural more than 20 KW	-	-	0.00%	-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	15	0.72%	-	30.86	-	29.85	-	1.01
	Time of Use (TOU) -Off Peak	452,209	87	4.31%	200.00	24.26	200.00	22.60	-	1.66
	Total Agriculture	**472,704**	**107**	**5.3%**						
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	31.86	-	34.53	-	(2.67
	E-1(ii)Commercial Supply	14	4	0.20%	-	27.84	-	30.64	-	(2.80
	E-2 Industrial Supply	1	0	0.01%	-	29.84	-	27.91	-	1.93
	Total Temporary	**15**	**4**	**0.2%**						
OTHERS	Public Lighting - G	-	11	0.55%	-	31.19	-	29.93	-	1.26
	Residential Colonies H	-	1	0.04%	-	31.48	-	29.93	-	1.55
	Railway Traction - I	-	-	0.00%	-	31.50	-	29.93	-	1.57
	Co-Generation Tariff	-	-	0.00%	-	-	-	-	-	-
	J-2A 85	327	0	0.01%	-	27.85	-	27.15	-	0.70
	J-2 (C) T 87 Peak	-	0	0.01%	-	30.86	-	32.85	-	(1.99
	J-2 (C) T 87 Off Peak	2,535	1	0.03%	-	24.75	-	25.95	-	(1.20
	Total	**4,153,732**	**2,023**	**100%**						

Lahore Electric Supply Company Limited
Proposed Revenue & Subsidy Statement
Jan-24

Form - 28(A

	PARTICULARS	Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	Proposed New Tariff		GoP Notified Tariff		Subsidy/IDTR	
					Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges Rs./ (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)
	1	2	3	4	7	8	9	10	11	12
RESIDENTIAL	Up to 50 Units	201,056	3	0.16%	-	16	-	13	-	3
	For peak load requirement up to 5 kW									
	01-100 Units per month	-	195	9.63%	-	4,570	-	1,507	-	3,063
	101-200 Units per month	-	195	9.65%	-	5,202	-	1,510	-	3,692
	201-300 Units per month	-	202	10.01%	-	5,501	-	3,837	-	1,664
	301 - 700 Units per month	-	113	5.57%	-	3,202	-	2,876	-	326
	Above700 Units per month	-	19	0.96%	-	620	-	687	-	(67
	For peak load requirement exceeding 5 kW	-	-	0.00%	-	-	-	-		
	Time of Use (TOU)-Peak	-	19	0.96%	-	600	-	669	-	(69
	Time of Use (TOU)-Off Peak	57,699	88	4.36%	-	2,073	-	2,478	-	(405
	Total Residential	**258,754**	**835**	**41.30%**	**-**	**21,785**	**-**	**13,578**	**-**	**8,207**
	General Services	67,824	70	3.44%	-	1,942	-	2,073	-	(131
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	53	2.62%	-	1,473	-	1,600	-	(127
		-	-	0.00%	-	-	-	-		
	For peak load requirement exceeding 5 kW	-	-	0.00%	-	-	-	-		
	Regular	6,802	2	0.09%	3	48	3	60	-	(1
	Time of Use (TOU)-Peak	-	17	0.84%	-	523	-	574	-	(51
	Time of Use (TOU)-Off Peak	423,198	75	3.70%	212	1,853	212	2,086	-	(233
	Electrical Vehicle Charging Station	-	-	0.00%	-	-	-	-	-	-
	Total Commercial	**452,000**	**147**	**7.25%**	**215**	**3,898**	**215**	**4,320**	**-**	**(422**
INDUSTRIAL	B1	1	3	0.16%	-	85	-	85	-	0
	B1 - Time of Use (TOU)-Peak	-	6	0.31%	-	195	-	192	-	3
	B1 - Time of Use (TOU)-Off Peak	421,518	37	1.81%	-	905	-	908	-	(3
	B2	9,212	2	0.11%	5	58	5	58	-	0
	B2 - Time of Use (TOU)-Peak	-	30	1.49%	-	927	-	912	-	15
	B2 - Time of Use (TOU)-Off Peak	915,233	169	8.35%	458	4,096	458	4,159	-	(64
	B3 - Time of Use (TOU)-Peak	-	64	3.15%	-	1,968	-	1,935	-	33
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	332	16.40%	483	8,507	483	8,138	-	369
	B4 - Time of Use (TOU)-Peak	-	23	1.12%	-	696	-	684	-	12
	B4.-Time of Use (TOU)-Off Peak	377,646	123	6.09%	166	3,132	166	3,007	-	125
	Total Industrial	**2,772,774**	**788**	**39.0%**	**1,111**	**20,569**	**1,111**	**20,080**	**-**	**489**
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	1	-	1	-	(0
	C1(b) Supply at 400 Volts - exceeding 5kW	855	0	0.01%	0	7	0	7	-	(1
	Time of Use (TOU)-Peak	-	0	0.02%	-	10	-	11	-	(1
	Time of Use (TOU)-Off Peak	5,680	2	0.11%	3	56	3	63	-	(7
	C2 Supply at 11 kV	12,351	6	0.29%	6	158	6	176	-	(18
	Time of Use (TOU)-Peak	-	5	0.27%	-	168	-	184	-	(16
	Time of Use (TOU)-Off Peak	75,357	23	1.16%	35	602	35	635	-	(33
	C3 Supply above 11 kV	103,221	12	0.57%	45	312	45	347	-	(35
	Time of Use (TOU)-Peak	-	2	0.08%	-	53	-	58	-	(5
	Time of Use (TOU)-Off Peak	-	7	0.36%	-	186	-	196	-	(11
	Total Single Point Supply	**197,484**	**58**	**2.9%**	**90**	**1,551**	**90**	**1,678**	**-**	**(127**
AGRICULTUR E TUBEWELL- TARIFF D	D1 Scarp	-	0	0.01%	-	3	-	3	-	0
	D2 Agricultual Tube-wells	20,495	6	0.28%	4	173	4	93	-	80
	D-1(b) SCARP and agricultural more than 20 KW	-	-	0.00%	-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	15	0.72%	-	452	-	438	-	15
	Time of Use (TOU) -Off Peak	452,209	87	4.31%	90	2,113	90	1,969	-	145
	Total Agricolture	**472,704**	**107**	**5.3%**	**95**	**2,742**	**95**	**2,502**	**-**	**240**
TEMPOR ARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	1	-	1	-	(0
	E-1(ii)Commercial Supply	14	4	0.20%	-	115	-	127	-	(12
	E-2 Industrial Supply	1	0	0.01%	-	7	-	6	-	0
		-	-	0.00%	-	-	-	-		
	Total Temporary	**15**	**4**	**0.2%**	**-**	**123**	**-**	**134**	**-**	**(11**
OTHERS	Public Lighting - G	-	11	0.55%	-	349	-	335	-	14
	Residential Colonies-H	-	1	0.04%	-	22	-	21	-	1
	Railway Traction - I	-	-	0.00%	-	-	-	-	-	-
	Co-Generation Tariff	-	-	0.00%	-	-	-	-	-	
	J-2A 85	327	0	0.01%	-	3	-	3	-	0
	J-2 (C) T 87 Peak	-	0	0.01%	-	5	-	5	-	(0
	J-2 (C) T 87 Off Peak	2,535	1	0.03%	-	17	-	18	-	(1
	Total	4,224,417	2,023	100%	1,510	53,006	1,510	44,748	-	8,259

Lahore Electric Supply Company Limited
Proposed Revenue & Subsidy Statement

Form - 2

Feb-24

	PARTICULARS	Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	Proposed New Tariff		GoP Notified Tariff		Subsidy/IDTR	
					Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M.	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs kWh
	1	2	3	4	7	8	9	10	11	12
RESIDENTIAL	Up to 50 Units	201,056	3	0.16%	-	5.00	-	3.95	-	1.05
	For peak load requirement up to 5 kW	-								
	01-100 Units per month	-	174	9.63%	-	23.47	-	7.74	-	15.73
	101-200 Units per month	-	174	9.65%	-	26.66	-	7.74	-	18.92
	201-300 Units per month	-	181	10.01%	-	27.18	-	18.96		
	301 - 700 Units per month	-	101	5.57%	-	28.42	-	25.53	-	2.89
	Above700 Units per month	-	17	0.96%	-	31.86	-	35.32	-	(3.46
	For peak load requirement exceeding 5 kW	-			-	-	-	-		
	Time of Use (TOU)-Peak	-	17	0.96%	-	30.86	-	34.39	-	(3.53
	Time of Use (TOU)-Off Peak	57,699	79	4.36%	-	23.48	-	28.07	-	(4.59
	Total Residential	**258,754**	**747**	**41.30%**						
	General Services	67,824	62	3.44%	-	27.93	-	29.81	-	(1.88
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	47	2.62%	-	27.85	-	30.25	-	(2.40
		-	-	0.00%			-	-		
	For peak load requirement exceeding 5 kW	-	-	0.00%			-	-		
	Regular	6,802	2	0.09%	500.00	25.86	500.00	31.93	-	(6.07
	Time of Use (TOU)-Peak	-	15	0.84%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	423,198	67	3.70%	500.00	24.76	500.00	27.88	-	(3.12
	Electrical Vehicle Charging Station	-	-	0.00%	-	-	-	-		
	Total Commercial	**452,000**	**131**	**7.25%**						
INDUSTRIAL	B1	1	3	0.16%	-	26.95	-	26.83	-	0.12
	B1 - Time of Use (TOU)-Peak	-	6	0.31%	-	30.84	-	30.39	-	0.45
	B1 - Time of Use (TOU)-Off Peak	421,518	33	1.81%	-	24.74	-	24.83	-	(0.09
	B2	9,212	2	0.11%	500.00	26.84	500.00	26.83	-	0.01
	B2 - Time of Use (TOU)-Peak	-	27	1.49%	-	30.84	-	30.33	-	0.51
	B2 - Time of Use (TOU)-Off Peak	915,233	151	8.35%	500.00	24.24	500.00	24.62	-	(0.38
	B3 - Time of Use (TOU)-Peak	-	57	3.15%	-	30.84	-	30.33	-	0.51
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	297	16.40%	460.00	25.64	460.00	24.53	-	1.11
	B4 - Time of Use (TOU)-Peak	-	20	1.12%	-	30.84	-	30.33	-	0.51
	B4 -Time of Use (TOU)-Off Peak	377,646	110	6.09%	440.00	25.44	440.00	24.43	-	1.01
	Total Industrial	**2,772,774**	**705**	**39.0%**						
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	27.47	-	30.93	-	(3.46
	C1(b) Supply at 400 Volts - exceeding 5kW	855	0	0.01%	500.00	27.27	500.00	30.43	-	(3.16
	Time of Use (TOU)-Peak	-	0	0.02%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	5,680	2	0.11%	500.00	24.26	500.00	27.25	-	(2.99
	C2 Supply at 11 kV	12,351	5	0.29%	500.00	27.17	500.00	30.23	-	(3.06
	Time of Use (TOU)-Peak	-	5	0.27%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	75,357	21	1.16%	460.00	25.66	460.00	27.05	-	(1.39
	C3 Supply above 11 kV	103,221	10	0.57%	440.00	27.06	440.00	30.13	-	(3.07
	Time of Use (TOU)-Peak	-	2	0.08%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	-	7	0.36%	440.00	25.46	440.00	26.95	-	(1.49
	Total Single Point Supply	**197,484**	**52**	**2.9%**						
AGRICULTURE TUBEWELL-TARIFF D	D1 Scarp	-	0	0.01%	-	27.47	-	26.93	-	0.54
	D2 Agricultual Tube-wells	20,495	5	0.28%	200.00	30.86	200.00	16.60	-	14.26
	D-1(b) SCARP and agricultural more than 20 KW	-	-	0.00%	-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	13	0.72%	-	30.86	-	29.85	-	1.01
	Time of Use (TOU) -Off Peak	452,209	78	4.31%	200.00	24.26	200.00	22.60	-	1.66
	Total Agriculture	**472,704**	**96**	**5.3%**						
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	31.86	-	34.53	-	(2.67
	E-1(ii)Commercial Supply	14	4	0.20%	-	27.84	-	30.64	-	(2.80
	E-2 Industrial Supply	1	0	0.01%	-	29.84	-	27.91	-	1.93
	Total Temporary	**15**	**4**	**0.2%**						
OTHERS	Public Lighting - G	-	10	0.55%	-	31.19	-	29.93	-	1.26
	Residential Colonies-H	-	1	0.04%	-	31.48	-	29.93	-	1.55
	Railway Traction - I	-	-	0.00%	-	31.50	-	29.93	-	1.57
	Co-Generation Tariff	-	-	0.00%	-	-	-	-	-	-
	J-2A 85	327	0	0.01%	-	27.85	-	27.15	-	0.70
	J-2 (C) T 87 Peak	-	0	0.01%	-	30.86	-	32.85	-	(1.99
	J-2 (C) T 87 Off Peak	2,535	1	0.03%	-	24.75	-	25.95	-	(1.20
	Total	**4,153,732**	**1,809**	**100%**						

Lahore Electric Supply Company Limited

Form - 28(A

Proposed Revenue & Subsidy Statement

Feb-24

					Proposed New Tariff		GoP Notified Tariff		Subsidy/IDTR	
	PARTICULARS	Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges Rs./ (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)
	1	2	3	4	7	8	9	10	11	12
RESIDENTIAL	Up to 50 Units	201,056	3	0.16%	-	15	-	12	-	3
	For peak load requirement up to 5 kW									
	01-100 Units per month	-	174	9.63%	-	4,086	-	1,347	-	2,738
	101-200 Units per month	-	174	9.65%	-	4,651	-	1,350	-	3,301
	201-300 Units per month	-	181	10.01%	-	4,919	-	3,431	-	1,488
	301 - 700 Units per month	-	101	5.57%	-	2,863	-	2,572	-	291
	Above700 Units per month	-	17	0.96%	-	554	-	615	-	(60
	For peak load requirement exceeding 5 kW	-	-	0.00%	-	-	-	-		
	Time of Use (TOU)-Peak	-	17	0.96%	-	537	-	598	-	(61
	Time of Use (TOU)-Off Peak	57,699	79	4.36%	-	1,853	-	2,215	-	(362
	Total Residential	**258,754**	**747**	**41.30%**	-	**19,477**	-	**12,140**	-	**7,338**
	General Services	67,824	62	3.44%	-	1,736	-	1,853	-	(117
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	47	2.62%	-	1,317	-	1,431	-	(113
		-	-	0.00%	-	-	-	-		
	For peak load requirement exceeding 5 kW	-	-	0.00%	-	-	-	-		
	Regular	6,802	2	0.09%	3	43	3	53	-	(10
	Time of Use (TOU)-Peak	-	15	0.84%	-	468	-	513	-	(45
	Time of Use (TOU)-Off Peak	423,198	67	3.70%	212	1,656	212	1,865	-	(209
	Electrical Vehicle Charging Station	-	-	0.00%	-	-	-	-	-	-
	Total Commercial	**452,000**	**131**	**7.25%**	**215**	**3,485**	**215**	**3,863**	-	**(378**
INDUSTRIAL	B1	1	3	0.16%	-	76	-	76	-	0
	B1 - Time of Use (TOU)-Peak	-	6	0.31%	-	175	-	172	-	3
	B1 - Time of Use (TOU)-Off Peak	421,518	33	1.81%	-	809	-	812	-	(3
	B2	9,212	2	0.11%	5	52	5	52	-	0
	B2 - Time of Use (TOU)-Peak	-	27	1.49%	-	829	-	815	-	14
	B2 - Time of Use (TOU)-Off Peak	915,233	151	8.35%	458	3,662	458	3,719	-	(57
	B3 - Time of Use (TOU)-Peak	-	57	3.15%	-	1,759	-	1,730	-	29
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	297	16.40%	483	7,606	483	7,276	-	330
	B4 - Time of Use (TOU)-Peak	-	20	1.12%	-	622	-	612	-	10
	B4 -Time of Use (TOU)-Off Peak	377,646	110	6.09%	166	2,800	166	2,689	-	111
	Total Industrial	**2,772,774**	**705**	**39.0%**	**1,111**	**18,390**	**1,111**	**17,953**	-	**437**
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	1	-	1	-	(0
	C1(b) Supply at 400 Volts - exceeding 5kW	855	0	0.01%	0	6	0	7	-	(1
	Time of Use (TOU)-Peak	-	0	0.02%	-	9	-	10	-	(1
	Time of Use (TOU)-Off Peak	5,680	2	0.11%	3	50	3	56	-	(6
	C2 Supply at 11 kV	12,351	5	0.29%	6	141	6	157	-	(16
	Time of Use (TOU)-Peak	-	5	0.27%	-	150	-	164	-	(15
	Time of Use (TOU)-Off Peak	75,357	21	1.16%	35	538	35	567	-	(29
	C3 Supply above 11 kV	103,221	10	0.57%	45	279	45	310	-	(32
	Time of Use (TOU)-Peak	-	2	0.08%	-	47	-	52	-	(5
	Time of Use (TOU)-Off Peak	-	7	0.36%	-	166	-	176	-	(10
	Total Single Point Supply	**197,484**	**52**	**2.9%**	**90**	**1,387**	**90**	**1,500**	-	**(113**
AGRICULTURE TUBEWELL- TARIFF D	D1 Scarp	-	0	0.01%	-	3	-	3	-	0
	D2 Agricultual Tube-wells	20,495	5	0.28%	4	155	4	83	-	71
	D-1(b) SCARP and agricultural more than 20 KW	-	-	0.00%	-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	13	0.72%	-	404	-	391	-	13
	Time of Use (TOU) -Off Peak	452,209	78	4.31%	90	1,889	90	1,760	-	129
	Total Agriculture	**472,704**	**96**	**5.3%**	**95**	**2,451**	**95**	**2,237**	-	**214**
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	1	-	1	-	(0
	E-1(ii)Commercial Supply	14	4	0.20%	-	103	-	113	-	(10
	E-2 Industrial Supply	1	0	0.01%	-	6	-	6	-	0
		-	-	0.00%	-	-	-	-		
	Total Temporary	**15**	**4**	**0.2%**	-	**110**	-	**120**	-	**(10**
OTHERS	Public Lighting - G	-	10	0.55%	-	312	-	300	-	13
	Residential Colonies-H	-	1	0.04%	-	20	-	19	-	1
	Railway Traction - I	-	-	0.00%	-	-	-	-	-	-
	Co-Generation Tariff	-	-	0.00%	-	-	-	-	-	-
	J-2A 85	327	0	0.01%	-	3	-	3	-	0
	J-2 (C) T 87 Peak	-	0	0.01%	-	4	-	5	-	(0
	J-2 (C) T 87 Off Peak	2,535	1	0.03%	-	15	-	16	-	(1
	Total	**4,224,417**	**1,809**	**100%**	**1,510**	**47,392**	**1,510**	**40,008**	-	**7,384**

Lahore Electric Supply Company Limited
Proposed Revenue & Subsidy Statement
Mar-24

Form - 2

	PARTICULARS	Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	Proposed New Tariff		GoP Notified Tariff		Subsidy/IDTR	
					Fixed Charges Rs./ kW/ M	Var. Charges Rs./kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs kWh
	1	2	3	4	7	8	9	10	11	12
RESIDENTIAL	Up to 50 Units	201,056	4	0.16%	-	5.00	-	3.95	-	1.05
	For peak load requirement up to 5 kW	-								
	01-100 Units per month	-	215	9.63%	-	23.47	-	7.74	-	15.73
	101-200 Units per month	-	216	9.65%	-	26.66	-	7.74	-	18.92
	201-300 Units per month	-	224	10.01%	-	27.18	-	18.96		
	301 - 700 Units per month	-	125	5.57%	-	28.42	-	25.53	-	2.89
	Above700 Units per month	-	22	0.96%	-	31.86	-	35.32	-	(3.46
	For peak load requirement exceeding 5 kW	-			-	-	-	-		
	Time of Use (TOU)-Peak	-	22	0.96%	-	30.86	-	34.39	-	(3.53
	Time of Use (TOU)-Off Peak	57,699	98	4.36%	-	23.48	-	28.07	-	(4.59
	Total Residential	**258,754**	**924**	**41.30%**						
	General Services	67,824	77	3.44%	-	27.93	-	29.81	-	(1.88
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	59	2.62%	-	27.85	-	30.25	-	(2.40
		-	-	0.00%			-	-		
	For peak load requirement exceeding 5 kW	-	-	0.00%			-	-		
	Regular	6,802	2	0.09%	500.00	25.86	500.00	31.93	-	(6.07
	Time of Use (TOU)-Peak	-	19	0.84%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	423,198	83	3.70%	500.00	24.76	500.00	27.88	-	(3.12
	Electrical Vehicle Charging Station	-	-	0.00%	-	-	-	-		
	Total Commercial	**452,000**	**162**	**7.25%**						
INDUSTRIAL	B1	1	3	0.16%	-	26.95	-	26.83	-	0.12
	B1 - Time of Use (TOU)-Peak	-	7	0.31%	-	30.84	-	30.39	-	0.45
	B1 - Time of Use (TOU)-Off Peak	421,518	40	1.81%	-	24.74	-	24.83	-	(0.09
	B2	9,212	2	0.11%	500.00	26.84	500.00	26.83	-	0.01
	B2 - Time of Use (TOU)-Peak	-	33	1.49%	-	30.84	-	30.33	-	0.51
	B2 - Time of Use (TOU)-Off Peak	915,233	187	8.35%	500.00	24.24	500.00	24.62	-	(0.38
	B3 - Time of Use (TOU)-Peak	-	71	3.15%	-	30.84	-	30.33	-	0.51
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	367	16.40%	460.00	25.64	460.00	24.53	-	1.11
	B4 - Time of Use (TOU)-Peak	-	25	1.12%	-	30.84	-	30.33	-	0.51
	B4 -Time of Use (TOU)-Off Peak	377,646	136	6.09%	440.00	25.44	440.00	24.43	-	1.01
	Total Industrial	**2,772,774**	**872**	**39.0%**						
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	27.47	-	30.93	-	(3.46
	C1(b) Supply at 400 Volts - exceeding 5kW	855	0	0.01%	500.00	27.27	500.00	30.43	-	(3.16
	Time of Use (TOU)-Peak	-	0	0.02%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	5,680	3	0.11%	500.00	24.26	500.00	27.25	-	(2.99
	C2 Supply at 11 kV	12,351	6	0.29%	500.00	27.17	500.00	30.23	-	(3.06
	Time of Use (TOU)-Peak	-	6	0.27%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	75,357	26	1.16%	460.00	25.66	460.00	27.05	-	(1.39
	C3 Supply above 11 kV	103,221	13	0.57%	440.00	27.06	440.00	30.13	-	(3.07
	Time of Use (TOU)-Peak	-	2	0.08%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	-	8	0.36%	440.00	25.46	440.00	26.95	-	(1.49
	Total Single Point Supply	**197,484**	**64**	**2.9%**						
AGRICULTURE TUBEWELL-TARIFF D	D1 Scarp	-	0	0.01%	-	27.47	-	26.93	-	0.54
	D2 Agricultual Tube-wells	20,495	6	0.28%	200.00	30.86	200.00	16.60	-	14.26
	D-1(b) SCARP and agricultural more than 20 KW	-	-	0.00%	-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	16	0.72%	-	30.86	-	29.85	-	1.01
	Time of Use (TOU) -Off Peak	452,209	96	4.31%	200.00	24.26	200.00	22.60	-	1.66
	Total Agriculture	**472,704**	**119**	**5.3%**						
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	31.86	-	34.53	-	(2.67)
	E-1(ii)Commercial Supply	14	5	0.20%	-	27.84	-	30.64	-	(2.80)
	E-2 Industrial Supply	1	0	0.01%	-	29.84	-	27.91	-	1.93
	Total Temporary	**15**	**5**	**0.2%**						
OTHERS	Public Lighting - G	-	12	0.55%	-	31.19	-	29.93	-	1.26
	Residential Colonies-H	-	1	0.04%	-	31.48	-	29.93	-	1.55
	Railway Traction - I	-	-	0.00%	-	31.50	-	29.93	-	1.57
	Co-Generation Tariff	-	-	0.00%	-	-	-	-	-	-
	J-2A 85	327	0	0.01%	-	27.85	-	27.15	-	0.70
	J-2 (C) T 87 Peak	-	0	0.01%	-	30.86	-	32.85	-	(1.99)
	J-2 (C) T 87 Off Peak	2,535	1	0.03%	-	24.75	-	25.95	-	(1.20)
	Total	**4,153,732**	**2,238**	**100%**						

Lahore Electric Supply Company Limited
Proposed Revenue & Subsidy Statement
Mar-24

Form - 28(A

PARTICULARS		Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	Proposed New Tariff		GoP Notified Tariff		Subsidy	
					Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges Rs./ (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)
	1	2	3	4	7	8	9	10	11	12
RESIDENTIAL	Up to 50 Units	201,056	4	0.16%	-	18	-	14	-	4
	For peak load requirement up to 5 kW									
	01-100 Units per month	-	215	9.63%	-	5,056	-	1,667	-	3,389
	101-200 Units per month	-	216	9.65%	-	5,755	-	1,671	-	4,085
	201-300 Units per month	-	224	10.01%	-	6,087	-	4,246	-	1,841
	301 - 700 Units per month	-	125	5.57%	-	3,543	-	3,182	-	360
	Above700 Units per month	-	22	0.96%	-	686	-	761	-	(74
	For peak load requirement exceeding 5 kW	-	-	0.00%	-	-	-	-		
	Time of Use (TOU)-Peak	-	22	0.96%	-	664	-	740	-	(76
	Time of Use (TOU)-Off Peak	57,699	98	4.36%	-	2,293	-	2,742	-	(448
	Total Residential	**258,754**	**924**	**41.30%**	-	**24,102**	-	**15,022**	-	**9,080**
	General Services	67,824	77	3.44%	-	2,149	-	2,293	-	(145
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	59	2.62%	-	1,630	-	1,770	-	(140
		-	-	0.00%	-	-	-	-		
	For peak load requirement exceeding 5 kW	-	-	0.00%	-	-	-	-		
	Regular	6,802	2	0.09%	3	54	3	66	-	(13
	Time of Use (TOU)-Peak	-	19	0.84%	-	579	-	635	-	(56
	Time of Use (TOU)-Off Peak	423,198	83	3.70%	212	2,050	212	2,308	-	(258
	Electrical Vehicle Charging Station	-	-	0.00%	-	-	-	-	-	-
	Total Commercial	**452,000**	**162**	**7.25%**	**215**	**4,313**	**215**	**4,780**	-	**(467**
INDUSTRIAL	B1	1	3	0.16%	-	94	-	94	-	0
	B1 - Time of Use (TOU)-Peak	-	7	0.31%	-	216	-	213	-	3
	B1 - Time of Use (TOU)-Off Peak	421,518	40	1.81%	-	1,002	-	1,005	-	(4
	B2	9,212	2	0.11%	5	64	5	64	-	0
	B2 - Time of Use (TOU)-Peak	-	33	1.49%	-	1,026	-	1,009	-	17
	B2 - Time of Use (TOU)-Off Peak	915,233	187	8.35%	458	4,531	458	4,602	-	(71
	B3 - Time of Use (TOU)-Peak	-	71	3.15%	-	2,177	-	2,141	-	36
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	367	16.40%	483	9,412	483	9,004	-	408
	B4 - Time of Use (TOU)-Peak	-	25	1.12%	-	770	-	757	-	13
	B4 -Time of Use (TOU)-Off Peak	377,646	136	6.09%	166	3,465	166	3,327	-	138
	Total Industrial	**2,772,774**	**872**	**39.0%**	**1,111**	**22,757**	**1,111**	**22,216**	-	**541**
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	1	-	1	-	(0
	C1(b) Supply at 400 Volts - exceeding 5kW	855	0	0.01%	0	7	0	8	-	(1
	Time of Use (TOU)-Peak	-	0	0.02%	-	11	-	12	-	(1
	Time of Use (TOU)-Off Peak	5,680	3	0.11%	3	62	3	70	-	(8
	C2 Supply at 11 kV	12,351	6	0.29%	6	175	6	195	-	(20
	Time of Use (TOU)-Peak	-	6	0.27%	-	186	-	204	-	(18
	Time of Use (TOU)-Off Peak	75,357	26	1.16%	35	666	35	702	-	(36
	C3 Supply above 11 kV	103,221	13	0.57%	45	345	45	384	-	(39
	Time of Use (TOU)-Peak	-	2	0.08%	-	58	-	64	-	(6
	Time of Use (TOU)-Off Peak	-	8	0.36%	-	205	-	217	-	(12
	Total Single Point Supply	**197,484**	**64**	**2.9%**	**90**	**1,716**	**90**	**1,856**	-	**(140**
AGRICULTURE TUBEWELL-TARIFF D	D1 Scarp	-	0	0.01%	-	4	-	4	-	0
	D2 Agricultual Tube-wells	20,495	6	0.28%	4	191	4	103	-	88
	D-1(b) SCARP and agricultural more than 20 KW	-	-	0.00%	-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	16	0.72%	-	501	-	484	-	16
	Time of Use (TOU) -Off Peak	452,209	96	4.31%	90	2,338	90	2,178	-	160
	Total Agriculture	**472,704**	**119**	**5.3%**	**95**	**3,034**	**95**	**2,769**	-	**265**
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	1	-	1	-	(0
	E-1(ii)Commercial Supply	14	5	0.20%	-	127	-	140	-	(13
	E-2 Industrial Supply	1	0	0.01%	-	8	-	7	-	0
		-	-	0.00%	-	-	-	-		
	Total Temporary	**15**	**5**	**0.2%**	-	**136**	-	**148**	-	**(12**
OTHERS	Public Lighting - G	-	12	0.55%	-	387	-	371	-	16
	Residential Colonies-H	-	1	0.04%	-	25	-	24	-	1
	Railway Traction - I	-	-	0.00%	-	-	-	-	-	-
	Co-Generation Tariff	-	-	0.00%	-	-	-	-	-	-
	J-2A 85	327	0	0.01%	-	4	-	3	-	0
	J-2 (C) T 87 Peak	-	0	0.01%	-	5	-	6	-	(0
	J-2 (C) T 87 Off Peak	2,535	1	0.03%	-	19	-	20	-	(1
	Total	**4,224,417**	**2,238**	**100%**	**1,510**	**58,646**	**1,510**	**49,509**	-	**9,137**

Lahore Electric Supply Company Limited
Proposed Revenue & Subsidy Statement
FY 2023-24 (Qtr-3)

Form - 2

PARTICULARS		Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	Proposed New Tariff		GoP Notified Tariff		Subsidy/IDTR	
					Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs kWh
	1	2	3	4	7	8	9	10	11	12
RESIDENTIAL	Up to 50 Units	201,056	10	0.16%	-	5.00	-	3.95	-	1.0
	For peak load requirement up to 5 kW	-								
	01-100 Units per month	-	584	9.63%	-	23.47	-	7.74	-	15.7
	101-200 Units per month	-	585	9.65%	-	26.66	-	7.74	-	18.9
	201-300 Units per month	-	607	10.01%	-	27.18	-	18.96		
	301 - 700 Units per month	-	338	5.57%	-	28.42	-	25.53	-	2.8
	Above700 Units per month	-	58	0.96%	-	31.86	-	35.32	-	(3.4
	For peak load requirement exceeding 5 kW	-			-	-	-	-		
	Time of Use (TOU)-Peak	-	58	0.96%	-	30.86	-	34.39	-	(3.5
	Time of Use (TOU)-Off Peak	57,699	265	4.36%	-	23.48	-	28.07	-	(4.5
	Total Residential	**258,754**	**2,506**	**41.30%**						
	General Services	67,824	209	3.44%	-	27.93	-	29.81	-	(1.8
COMMERCIAL -A2										
	For peak load requirement up to 5 kW	22,000	159	2.62%	-	27.85	-	30.25	-	(2.4
		-	-	0.00%			-	-		
	For peak load requirement exceeding 5 kW	-	-	0.00%			-	-		
	Regular	6,802	6	0.09%	500.00	25.86	500.00	31.93	-	(6.0
	Time of Use (TOU)-Peak	-	51	0.84%	-	30.86	-	33.85	-	(2.9
	Time of Use (TOU)-Off Peak	423,198	225	3.70%	500.00	24.76	500.00	27.88	-	(3.1
	Electrical Vehicle Charging Station	-	-	0.00%	-	-	-	-		
	Total Commercial	**452,000**	**440**	**7.25%**						
INDUSTRIAL	B1	1	9	0.16%	-	26.95	-	26.83	-	0.1
	B1 - Time of Use (TOU)-Peak	-	19	0.31%	-	30.84	-	30.39	-	0.4
	B1 - Time of Use (TOU)-Off Peak	421,518	110	1.81%	-	24.74	-	24.83	-	(0.0
	B2	9,212	6	0.11%	500.00	26.84	500.00	26.83	-	0.01
	B2 - Time of Use (TOU)-Peak	-	90	1.49%	-	30.84	-	30.33	-	0.51
	B2 - Time of Use (TOU)-Off Peak	915,233	507	8.35%	500.00	24.24	500.00	24.62	-	(0.38
	B3 - Time of Use (TOU)-Peak	-	191	3.15%	-	30.84	-	30.33	-	0.51
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	995	16.40%	460.00	25.64	460.00	24.53	-	1.11
	B4 - Time of Use (TOU)-Peak	-	68	1.12%	-	30.84	-	30.33	-	0.51
	B4 -Time of Use (TOU)-Off Peak	377,646	369	6.09%	440.00	25.44	440.00	24.43	-	1.01
	Total Industrial	**2,772,774**	**2,366**	**39.0%**						
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	27.47	-	30.93	-	(3.46
	C1(b) Supply at 400 Volts - exceeding 5kW	855	1	0.01%	500.00	27.27	500.00	30.43	-	(3.16
	Time of Use (TOU)-Peak	-	1	0.02%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	5,680	7	0.11%	500.00	24.26	500.00	27.25	-	(2.99
	C2 Supply at 11 kV	12,351	17	0.29%	500.00	27.17	500.00	30.23	-	(3.06
	Time of Use (TOU)-Peak	-	16	0.27%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	75,357	70	1.16%	460.00	25.66	460.00	27.05	-	(1.39
	C3 Supply above 11 kV	103,221	35	0.57%	440.00	27.06	440.00	30.13	-	(3.07
	Time of Use (TOU)-Peak	-	5	0.08%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	-	22	0.36%	440.00	25.46	440.00	26.95	-	(1.49
	Total Single Point Supply	**197,484**	**174**	**2.9%**						
AGRICULTURE TUBEWELL-TARIFF D	D1 Scarp	-	0	0.01%	-	27.47	-	26.93	-	0.54
	D2 Agricultual Tube-wells	20,495	17	0.28%	200.00	30.86	200.00	16.60	-	14.26
	D-1(b) SCARP and agricultural more than 20 KW	-	-	0.00%	-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	44	0.72%	-	30.86	-	29.85	-	1.01
	Time of Use (TOU) -Off Peak	452,209	261	4.31%	200.00	24.26	200.00	22.60	-	1.66
	Total Agriculture	**472,704**	**323**	**5.3%**						
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	31.86	-	34.53	-	(2.67
	E-1(ii)Commercial Supply	14	12	0.20%	-	27.84	-	30.64	-	(2.80
	E-2 Industrial Supply	1	1	0.01%	-	29.84	-	27.91	-	1.93
	Total Temporary	**15**	**13**	**0.2%**						
OTHERS	Public Lighting - G		34	0.55%	-	31.19	-	29.93	-	1.26
	Residential Colonies-H	-	2	0.04%	-	31.48	-	29.93	-	1.55
	Railway Traction - I	-	-	0.00%	-	31.50	-	29.93	-	1.57
	Co-Generation Tariff	-	-	0.00%	-	-	-	-	-	-
	J-2A 85	327	0	0.01%	-	27.85	-	27.15	-	0.70
	J-2 (C) T 87 Peak	-	0	0.01%	-	30.86	-	32.85	-	(1.99
	J-2 (C) T 87 Off Peak	2,535	2	0.03%	-	24.75	-	25.95	-	(1.20
	Total	**4,153,732**	**6,069**	**100%**						

Lahore Electric Supply Company Limited
Proposed Revenue & Subsidy Statement
FY 2023-24 (Qtr-3)

PARTICULARS		Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	Proposed New Tariff		GoP Notified Tariff		Subsidy/IDTR	
					Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges Rs./(Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)
	1	2	3	4	7	8	9	10	11	12
RESIDENTIAL	Up to 50 Units	201,056	10	0.16%	-	49	-	39	-	10
	For peak load requirement up to 5 kW									
	01-100 Units per month	-	584	9.63%	-	13,711	-	4,521	-	9,190
	101-200 Units per month	-	585	9.65%	-	15,608	-	4,531	-	11,077
	201-300 Units per month	-	607	10.01%	-	16,507	-	11,514	-	4,993
	301 - 700 Units per month	-	338	5.57%	-	9,608	-	8,631	-	977
	Above700 Units per month	-	58	0.96%	-	1,861	-	2,062	-	(202
	For peak load requirement exceeding 5 kW	-	-	0.00%	-	-	-	-		
	Time of Use (TOU)-Peak	-	58	0.96%	-	1,800	-	2,006	-	(206
	Time of Use (TOU)-Off Peak	57,699	265	4.36%	-	6,220	-	7,435	-	(1,215
	Total Residential	**258,754**	**2,506**	**41.30%**	-	**65,364**	-	**40,740**	-	**24,624**
	General Services	67,824	209	3.44%	-	5,828	-	6,219	-	(392
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	159	2.62%	-	4,421	-	4,801	-	(381
		-	-	0.00%	-	-	-	-		
	For peak load requirement exceeding 5 kW	-	-	0.00%	-	-	-	-		
	Regular	6,802	6	0.09%	10	145	10	180	-	(34
	Time of Use (TOU)-Peak	-	51	0.84%	-	1,571	-	1,723	-	(152
	Time of Use (TOU)-Off Peak	423,198	225	3.70%	635	5,559	635	6,259	-	(700
	Electrical Vehicle Charging Station	-	-	0.00%	-	-	-	-	-	-
	Total Commercial	**452,000**	**440**	**7.25%**	**645**	**11,696**	**645**	**12,963**	-	**(1,267**
INDUSTRIAL	B1	1	9	0.16%	-	256	-	254	-	1
	B1 - Time of Use (TOU)-Peak	-	19	0.31%	-	586	-	577	-	9
	B1 - Time of Use (TOU)-Off Peak	421,518	110	1.81%	-	2,716	-	2,726	-	(10
	B2	9,212	6	0.11%	14	174	14	174	-	0
	B2 - Time of Use (TOU)-Peak	-	90	1.49%	-	2,782	-	2,736	-	46
	B2 - Time of Use (TOU)-Off Peak	915,233	507	8.35%	1,373	12,289	1,373	12,480	-	(192
	B3 - Time of Use (TOU)-Peak	-	191	3.15%	-	5,904	-	5,806	-	98
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	995	16.40%	1,448	25,524	1,448	24,418	-	1,106
	B4 - Time of Use (TOU)-Peak	-	68	1.12%	-	2,088	-	2,053	-	35
	B4 -Time of Use (TOU)-Off Peak	377,646	369	6.09%	498	9,397	498	9,023	-	374
	Total Industrial	**2,772,774**	**2,366**	**39.0%**	**3,333**	**61,716**	**3,333**	**60,249**	-	**1,467**
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	2	-	3	-	(0
	C1(b) Supply at 400 Volts - exceeding 5kW	855	1	0.01%	1	20	1	22	-	(2
	Time of Use (TOU)-Peak	-	1	0.02%	-	30	-	33	-	(3
	Time of Use (TOU)-Off Peak	5,680	7	0.11%	9	168	9	189	-	(21
	C2 Supply at 11 kV	12,351	17	0.29%	19	474	19	528	-	(53
	Time of Use (TOU)-Peak	-	16	0.27%	-	503	-	552	-	(49
	Time of Use (TOU)-Off Peak	75,357	70	1.16%	104	1,807	104	1,904	-	(98
	C3 Supply above 11 kV	103,221	35	0.57%	136	935	136	1,041	-	(106
	Time of Use (TOU)-Peak	-	5	0.08%	-	158	-	173	-	(15
	Time of Use (TOU)-Off Peak	-	22	0.36%	-	557	-	589	-	(33
	Total Single Point Supply	**197,484**	**174**	**2.9%**	**269**	**4,654**	**269**	**5,034**	-	**(380**
AGRICULTURE TUBEWELL- TARIFF D	D1 Scarp	-	0	0.01%	-	10	-	10	-	0
	D2 Agricultual Tube-wells	20,495	17	0.28%	12	519	12	279	-	240
	D-1(b) SCARP and agricultural more than 20 KW	-	-	0.00%	-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	44	0.72%	-	1,357	-	1,313	-	44
	Time of Use (TOU) -Off Peak	452,209	261	4.31%	271	6,341	271	5,906	-	434
	Total Agriculture	**472,704**	**323**	**5.3%**	**284**	**8,227**	**284**	**7,508**	-	**719**
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	3	-	4	-	(0
	E-1(ii)Commercial Supply	14	12	0.20%	-	345	-	380	-	(35
	E-2 Industrial Supply	1	1	0.01%	-	21	-	19	-	1
		-	-	0.00%	-	-	-	-		
	Total Temporary	**15**	**13**	**0.2%**	-	**369**	-	**403**	-	**(34)**
OTHERS	Public Lighting - G	-	34	0.55%	-	1,048	-	1,006	-	42
	Residential Colonies-H	-	2	0.04%	-	67	-	64	-	3
	Railway Traction - I	-	-	0.00%	-	-	-	-	-	-
	Co-Generation Tariff	-	-	0.00%	-	-	-	-	-	-
	J-2A 85	327	0	0.01%	-	10	-	9	-	0
	J-2 (C) T 87 Peak	-	0	0.01%	-	14	-	15	-	(1)
	J-2 (C) T 87 Off Peak	2,535	2	0.03%	-	52	-	54	-	(3)
	Total	4,224,417	6,069	100%	4,530	159,044	4,530	134,264	-	24,780

Lahore Electric Supply Company Limited
Proposed Revenue & Subsidy Statement
FY 2023-24 (Qtr-3)

Form - 2

PARTICULARS		Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	Proposed New Tariff		GoP Notified Tariff		Subsidy/IDTR	
					Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs
	1	2	3	4	7	8	9	10	11	12
RESIDENTIAL	Up to 50 Units	201,056	10	0.16%	-	5.00	-	3.95	-	1.0
	For peak load requirement up to 5 kW	-								
	01-100 Units per month	-	584	9.63%	-	23.47	-	7.74	-	15.7
	101-200 Units per month	-	585	9.65%	-	26.66	-	7.74	-	18.9
	201-300 Units per month	-	607	10.01%	-	27.18	-	18.96		
	301 - 700 Units per month	-	338	5.57%	-	28.42	-	25.53	-	2.8
	Above700 Units per month	-	58	0.96%	-	31.86	-	35.32	-	(3.4
	For peak load requirement exceeding 5 kW	-			-	-	-	-		
	Time of Use (TOU)-Peak	-	58	0.96%	-	30.86	-	34.39	-	(3.5
	Time of Use (TOU)-Off Peak	57,699	265	4.36%	-	23.48	-	28.07	-	(4.5
	Total Residential	**258,754**	**2,506**	**41.30%**						
	General Services	67,824	209	3.44%	-	27.93	-	29.81	-	(1.8
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	159	2.62%	-	27.85	-	30.25	-	(2.4
		-	-	0.00%			-	-		
	For peak load requirement exceeding 5 kW	-	-	0.00%			-	-		
	Regular	6,802	6	0.09%	500.00	25.86	500.00	31.93	-	(6.0
	Time of Use (TOU)-Peak	-	51	0.84%	-	30.86	-	33.85	-	(2.9
	Time of Use (TOU)-Off Peak	423,198	225	3.70%	500.00	24.76	500.00	27.88	-	(3.1
	Electrical Vehicle Charging Station	-	-	0.00%	-	-	-	-		
	Total Commercial	**452,000**	**440**	**7.25%**						
INDUSTRIAL	B1	1	9	0.16%	-	26.95	-	26.83	-	0.1
	B1 - Time of Use (TOU)-Peak	-	19	0.31%	-	30.84	-	30.39	-	0.4
	B1 - Time of Use (TOU)-Off Peak	421,518	110	1.81%	-	24.74	-	24.83	-	(0.0
	B2	9,212	6	0.11%	500.00	26.84	500.00	26.83	-	0.0
	B2 - Time of Use (TOU)-Peak	-	90	1.49%	-	30.84	-	30.33	-	0.5
	B2 - Time of Use (TOU)-Off Peak	915,233	507	8.35%	500.00	24.24	500.00	24.62	-	(0.3
	B3 - Time of Use (TOU)-Peak	-	191	3.15%	-	30.84	-	30.33	-	0.5
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	995	16.40%	460.00	25.64	460.00	24.53	-	1.1
	B4 - Time of Use (TOU)-Peak	-	68	1.12%	-	30.84	-	30.33	-	0.5
	B4 -Time of Use (TOU)-Off Peak	377,646	369	6.09%	440.00	25.44	440.00	24.43	-	1.0
	Total Industrial	**2,772,774**	**2,366**	**39.0%**						
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	27.47	-	30.93	-	(3.4
	C1(b) Supply at 400 Volts - exceeding 5kW	855	1	0.01%	500.00	27.27	500.00	30.43	-	(3.1
	Time of Use (TOU)-Peak	-	1	0.02%	-	30.86	-	33.85	-	(2.9
	Time of Use (TOU)-Off Peak	5,680	7	0.11%	500.00	24.26	500.00	27.25	-	(2.9
	C2 Supply at 11 kV	12,351	17	0.29%	500.00	27.17	500.00	30.23	-	(3.0
	Time of Use (TOU)-Peak	-	16	0.27%	-	30.86	-	33.85	-	(2.9
	Time of Use (TOU)-Off Peak	75,357	70	1.16%	460.00	25.66	460.00	27.05	-	(1.3
	C3 Supply above 11 kV	103,221	35	0.57%	440.00	27.06	440.00	30.13	-	(3.0
	Time of Use (TOU)-Peak	-	5	0.08%	-	30.86	-	33.85	-	(2.9
	Time of Use (TOU)-Off Peak	-	22	0.36%	440.00	25.46	440.00	26.95	-	(1.4
	Total Single Point Supply	**197,484**	**174**	**2.9%**						
AGRICULTURE TUBEWELL-TARIFF D	D1 Scarp	-	0	0.01%	-	27.47	-	26.93	-	0.54
	D2 Agricultual Tube-wells	20,495	17	0.28%	200.00	30.86	200.00	16.60	-	14.2
	D-1(b) SCARP and agricultural more than 20 KW	-	-	0.00%	-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	44	0.72%	-	30.86	-	29.85	-	1.0
	Time of Use (TOU) -Off Peak	452,209	261	4.31%	200.00	24.26	200.00	22.60	-	1.6
	Total Agriculture	**472,704**	**323**	**5.3%**						
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	31.86	-	34.53	-	(2.67
	E-1(ii)Commercial Supply	14	12	0.20%	-	27.84	-	30.64	-	(2.8
	E-2 Industrial Supply	1	1	0.01%	-	29.84	-	27.91	-	1.93
	Total Temporary	**15**	**13**	**0.2%**						
OTHERS	Public Lighting - G	-	34	0.55%	-	31.19	-	29.93	-	1.2
	Residential Colonies-H	-	2	0.04%	-	31.48	-	29.93	-	1.55
	Railway Traction - I	-	-	0.00%	-	31.50	-	29.93	-	1.57
	Co-Generation Tariff	-	-	0.00%	-	-	-	-	-	-
	J-2A 85	327	0	0.01%	-	27.85	-	27.15	-	0.70
	J-2 (C) T 87 Peak	-	0	0.01%	-	30.86	-	32.85	-	(1.99
	J-2 (C) T 87 Off Peak	2,535	2	0.03%	-	24.75	-	25.95	-	(1.20
	Total	**4,153,732**	**6,069**	**100%**						

Lahore Electric Supply Company Limited
Proposed Revenue & Subsidy Statement
FY 2023-24 (Qtr-3)

Form - 28(A

	PARTICULARS	Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	Proposed New Tariff		GoP Notified Tariff		Subsidy/IDTR	
					Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges Rs./ (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)
	1	2	3	4	7	8	9	10	11	12
RESIDENTIAL	Up to 50 Units	201,056	10	0.16%	-	49	-	39	-	10
	For peak load requirement up to 5 kW									
	01-100 Units per month	-	584	9.63%	-	13,711	-	4,521	-	9,190
	101-200 Units per month	-	585	9.65%	-	15,608	-	4,531	-	11,077
	201-300 Units per month	-	607	10.01%	-	16,507	-	11,514	-	4,993
	301 - 700 Units per month	-	338	5.57%	-	9,608	-	8,631	-	977
	Above700 Units per month	-	58	0.96%	-	1,861	-	2,062	-	(202
	For peak load requirement exceeding 5 kW	-	-	0.00%	-	-	-	-		
	Time of Use (TOU)-Peak	-	58	0.96%	-	1,800	-	2,006	-	(206
	Time of Use (TOU)-Off Peak	57,699	265	4.36%	-	6,220	-	7,435	-	(1,215
	Total Residential	**258,754**	**2,506**	**41.30%**	-	**65,364**	-	**40,740**	-	**24,624**
	General Services	67,824	209	3.44%	-	5,828	-	6,219	-	(392
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	159	2.62%	-	4,421	-	4,801	-	(381
		-	-	0.00%	-	-	-	-		
	For peak load requirement exceeding 5 kW	-	-	0.00%	-	-	-	-		
	Regular	6,802	6	0.09%	10	145	10	180	-	(34
	Time of Use (TOU)-Peak	-	51	0.84%	-	1,571	-	1,723	-	(152
	Time of Use (TOU)-Off Peak	423,198	225	3.70%	635	5,559	635	6,259	-	(700
	Electrical Vehicle Charging Station	-	-	0.00%	-	-	-	-	-	-
	Total Commercial	**452,000**	**440**	**7.25%**	**645**	**11,696**	**645**	**12,963**	-	**(1,267**
INDUSTRIAL	B1	1	9	0.16%	-	256	-	254	-	1
	B1 - Time of Use (TOU)-Peak	-	19	0.31%	-	586	-	577	-	9
	B1 - Time of Use (TOU)-Off Peak	421,518	110	1.81%	-	2,716	-	2,726	-	(10
	B2	9,212	6	0.11%	14	174	14	174	-	0
	B2 - Time of Use (TOU)-Peak	-	90	1.49%	-	2,782	-	2,736	-	46
	B2 - Time of Use (TOU)-Off Peak	915,233	507	8.35%	1,373	12,289	1,373	12,480	-	(192
	B3 - Time of Use (TOU)-Peak	-	191	3.15%	-	5,904	-	5,806	-	98
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	995	16.40%	1,448	25,524	1,448	24,418	-	1,106
	B4 - Time of Use (TOU)-Peak	-	68	1.12%	-	2,088	-	2,053	-	35
	B4 -Time of Use (TOU)-Off Peak	377,646	369	6.09%	498	9,397	498	9,023	-	374
	Total Industrial	**2,772,774**	**2,366**	**39.0%**	**3,333**	**61,716**	**3,333**	**60,249**	-	**1,467**
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	2	-	3	-	(0
	C1(b) Supply at 400 Volts - exceeding 5kW	855	1	0.01%	1	20	1	22	-	(2
	Time of Use (TOU)-Peak	-	1	0.02%	-	30	-	33	-	(3
	Time of Use (TOU)-Off Peak	5,680	7	0.11%	9	168	9	189	-	(21
	C2 Supply at 11 kV	12,351	17	0.29%	19	474	19	528	-	(53
	Time of Use (TOU)-Peak	-	16	0.27%	-	503	-	552	-	(49
	Time of Use (TOU)-Off Peak	75,357	70	1.16%	104	1,807	104	1,904	-	(98
	C3 Supply above 11 kV	103,221	35	0.57%	136	935	136	1,041	-	(106
	Time of Use (TOU)-Peak	-	5	0.08%	-	158	-	173	-	(15
	Time of Use (TOU)-Off Peak	-	22	0.36%	-	557	-	589	-	(33
	Total Single Point Supply	**197,484**	**174**	**2.9%**	**269**	**4,654**	**269**	**5,034**	-	**(380**
AGRICULTURE TUBEWELL-TARIFF D	D1 Scarp	-	0	0.01%	-	10	-	10	-	0
	D2 Agricultual Tube-wells	20,495	17	0.28%	12	519	12	279	-	240
	D-1(b) SCARP and agricultural more than 20 KW	-	-	0.00%	-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	44	0.72%	-	1,357	-	1,313	-	44
	Time of Use (TOU) -Off Peak	452,209	261	4.31%	271	6,341	271	5,906	-	434
	Total Agriculture	**472,704**	**323**	**5.3%**	**284**	**8,227**	**284**	**7,508**	-	**719**
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	3	-	4	-	(0
	E-1(ii)Commercial Supply	14	12	0.20%	-	345	-	380	-	(35
	E-2 Industrial Supply	1	1	0.01%	-	21	-	19	-	1
		-	-	0.00%	-	-	-	-		
	Total Temporary	**15**	**13**	**0.2%**	-	**369**	-	**403**	-	**(34**
OTHERS	Public Lighting - G	-	34	0.55%	-	1,048	-	1,006	-	42
	Residential Colonies-H	-	2	0.04%	-	67	-	64	-	3
	Railway Traction - I	-	-	0.00%	-	-	-	-	-	-
	Co-Generation Tariff	-	-	0.00%	-	-	-	-	-	-
	J-2A 85	327	0	0.01%	-	10	-	9	-	0
	J-2 (C) T 87 Peak	-	0	0.01%	-	14	-	15	-	(1
	J-2 (C) T 87 Off Peak	2,535	2	0.03%	-	52	-	54	-	(3
	Total	**4,224,417**	**6,069**	**100%**	**4,530**	**159,044**	**4,530**	**134,264**	-	**24,780**

Lahore Electric Supply Company Limited
Proposed Revenue & Subsidy Statement
Apr-24

PARTICULARS		Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	Proposed New Tariff		GoP Notified Tariff		Subsidy/IDTR	
					Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs kWh
	1	2	3	4	7	8	9	10	11	12
RESIDENTIAL	Up to 50 Units	201,056	4	0.16%	-	5.00	-	3.95	-	1.05
	For peak load requirement up to 5 kW	-								
	01-100 Units per month	-	268	9.63%	-	23.47	-	7.74	-	15.73
	101-200 Units per month	-	269	9.65%	-	26.66	-	7.74	-	18.92
	201-300 Units per month	-	279	10.01%	-	27.18	-	18.96		
	301 - 700 Units per month	-	155	5.57%	-	28.42	-	25.53	-	2.89
	Above700 Units per month	-	27	0.96%	-	31.86	-	35.32	-	(3.46
	For peak load requirement exceeding 5 kW	-			-	-	-	-		
	Time of Use (TOU)-Peak	-	27	0.96%	-	30.86	-	34.39	-	(3.53
	Time of Use (TOU)-Off Peak	57,699	122	4.36%	-	23.48	-	28.07	-	(4.59
	Total Residential	**258,754**	**1,150**	**41.30%**						
	General Services	67,824	96	3.44%	-	27.93	-	29.81	-	(1.88
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	73	2.62%	-	27.85	-	30.25	-	(2.40
		-	-	0.00%			-	-		
	For peak load requirement exceeding 5 kW	-	-	0.00%			-	-		
	Regular	6,802	3	0.09%	500.00	25.86	500.00	31.93	-	(6.07
	Time of Use (TOU)-Peak	-	23	0.84%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	423,198	103	3.70%	500.00	24.76	500.00	27.88	-	(3.12
	Electrical Vehicle Charging Station	-	-	0.00%	-	-	-	-		
	Total Commercial	**452,000**	**202**	**7.25%**						
INDUSTRIAL	B1	1	4	0.16%	-	26.95	-	26.83	-	0.12
	B1 - Time of Use (TOU)-Peak	-	9	0.31%	-	30.84	-	30.39	-	0.45
	B1 - Time of Use (TOU)-Off Peak	421,518	50	1.81%	-	24.74	-	24.83	-	(0.09
	B2	9,212	3	0.11%	500.00	26.84	500.00	26.83	-	0.01
	B2 - Time of Use (TOU)-Peak	-	41	1.49%	-	30.84	-	30.33	-	0.51
	B2 - Time of Use (TOU)-Off Peak	915,233	233	8.35%	500.00	24.24	500.00	24.62	-	(0.38
	B3 - Time of Use (TOU)-Peak	-	88	3.15%	-	30.84	-	30.33	-	0.51
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	457	16.40%	460.00	25.64	460.00	24.53	-	1.11
	B4 - Time of Use (TOU)-Peak	-	31	1.12%	-	30.84	-	30.33	-	0.51
	B4 -Time of Use (TOU)-Off Peak	377,646	170	6.09%	440.00	25.44	440.00	24.43	-	1.01
	Total Industrial	**2,772,774**	**1,086**	**39.0%**						
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	27.47	-	30.93	-	(3.46
	C1(b) Supply at 400 Volts - exceeding 5kW	855	0	0.01%	500.00	27.27	500.00	30.43	-	(3.16
	Time of Use (TOU)-Peak	-	0	0.02%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	5,680	3	0.11%	500.00	24.26	500.00	27.25	-	(2.99
	C2 Supply at 11 kV	12,351	8	0.29%	500.00	27.17	500.00	30.23	-	(3.06
	Time of Use (TOU)-Peak	-	7	0.27%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	75,357	32	1.16%	460.00	25.66	460.00	27.05	-	(1.39
	C3 Supply above 11 kV	103,221	16	0.57%	440.00	27.06	440.00	30.13	-	(3.07
	Time of Use (TOU)-Peak	-	2	0.08%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	-	10	0.36%	440.00	25.46	440.00	26.95	-	(1.49
	Total Single Point Supply	**197,484**	**80**	**2.9%**						
AGRICULTURE TUBEWELL-TARIFF D	D1 Scarp	-	0	0.01%	-	27.47	-	26.93	-	0.54
	D2 Agricultual Tube-wells	20,495	8	0.28%	200.00	30.86	200.00	16.60	-	14.26
	D-1(b) SCARP and agricultural more than 20 KW	-	-	0.00%	-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	20	0.72%	-	30.86	-	29.85	-	1.01
	Time of Use (TOU) -Off Peak	452,209	120	4.31%	200.00	24.26	200.00	22.60	-	1.66
	Total Agriculture	**472,704**	**148**	**5.3%**						
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	31.86	-	34.53	-	(2.67
	E-1(ii)Commercial Supply	14	6	0.20%	-	27.84	-	30.64	-	(2.80
	E-2 Industrial Supply	1	0	0.01%	-	29.84	-	27.91	-	1.93
	Total Temporary	**15**	**6**	**0.2%**						
OTHERS	Public Lighting - G	-	15	0.55%	-	31.19	-	29.93	-	1.26
	Residential Colonies-H	-	1	0.04%	-	31.48	-	29.93	-	1.55
	Railway Traction - I	-	-	0.00%	-	31.50	-	29.93	-	1.57
	Co-Generation Tariff	-	-	0.00%	-	-	-	-	-	-
	J-2A 85	327	0	0.01%	-	27.85	-	27.15	-	0.70
	J-2 (C) T 87 Peak	-	0	0.01%	-	30.86	-	32.85	-	(1.99
	J-2 (C) T 87 Off Peak	2,535	1	0.03%	-	24.75	-	25.95	-	(1.20
	Total	**4,153,732**	**2,786**	**100%**						

Lahore Electric Supply Company Limited

Form - 28(

Proposed Revenue & Subsidy Statement

Apr-24

	PARTICULARS	Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	Proposed New Tariff		GoP Notified Tariff		Subsidy/IDTR	
					Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges Rs./ (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)
	1	2	3	4	7	8	9	10	11	12
RESIDENTIAL	Up to 50 Units	201,056	4	0.16%	-	22	-	18	-	
	For peak load requirement up to 5 kW									
	01-100 Units per month	-	268	9.63%	-	6,294	-	2,076	-	4,21
	101-200 Units per month	-	269	9.65%	-	7,165	-	2,080	-	5,08
	201-300 Units per month	-	279	10.01%	-	7,577	-	5,285	-	2,29
	301 - 700 Units per month	-	155	5.57%	-	4,410	-	3,962	-	44
	Above700 Units per month	-	27	0.96%	-	854	-	947	-	(9
	For peak load requirement exceeding 5 kW	-	-	0.00%	-	-	-	-		
	Time of Use (TOU)-Peak	-	27	0.96%	-	826	-	921	-	(9
	Time of Use (TOU)-Off Peak	57,699	122	4.36%	-	2,855	-	3,413	-	(55
	Total Residential	**258,754**	**1,150**	**41.30%**	-	**30,004**	-	**18,701**	-	**11,30**
	General Services	67,824	96	3.44%	-	2,675	-	2,855	-	(18
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	73	2.62%	-	2,029	-	2,204	-	(17
		-	-	0.00%	-	-	-	-		
	For peak load requirement exceeding 5 kW	-	-	0.00%	-	-	-	-		
	Regular	6,802	3	0.09%	3	67	3	82	-	(16
	Time of Use (TOU)-Peak	-	23	0.84%	-	721	-	791	-	(7
	Time of Use (TOU)-Off Peak	423,198	103	3.70%	212	2,552	212	2,873	-	(32
	Electrical Vehicle Charging Station	-	-	0.00%	-	-	-	-	-	-
	Total Commercial	**452,000**	**202**	**7.25%**	**215**	**5,369**	**215**	**5,950**	-	**(58**
INDUSTRIAL	B1	1	4	0.16%	-	117	-	117	-	1
	B1 - Time of Use (TOU)-Peak	-	9	0.31%	-	269	-	265	-	4
	B1 - Time of Use (TOU)-Off Peak	421,518	50	1.81%	-	1,247	-	1,251	-	(4
	B2	9,212	3	0.11%	5	80	5	80	-	(
	B2 - Time of Use (TOU)-Peak	-	41	1.49%	-	1,277	-	1,256	-	21
	B2 - Time of Use (TOU)-Off Peak	915,233	233	8.35%	458	5,641	458	5,729	-	(8
	B3 - Time of Use (TOU)-Peak	-	88	3.15%	-	2,710	-	2,665	-	45
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	457	16.40%	483	11,716	483	11,208	-	508
	B4 - Time of Use (TOU)-Peak	-	31	1.12%	-	958	-	942	-	16
	B4 -Time of Use (TOU)-Off Peak	377,646	170	6.09%	166	4,313	166	4,142	-	171
	Total Industrial	**2,772,774**	**1,086**	**39.0%**	**1,111**	**28,329**	**1,111**	**27,656**	-	**673**
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	1	-	1	-	(0
	C1(b) Supply at 400 Volts - exceeding 5kW	855	0	0.01%	0	9	0	10	-	(1
	Time of Use (TOU)-Peak	-	0	0.02%	-	14	-	15	-	(1
	Time of Use (TOU)-Off Peak	5,680	3	0.11%	3	77	3	87	-	(10
	C2 Supply at 11 kV	12,351	8	0.29%	6	218	6	242	-	(25
	Time of Use (TOU)-Peak	-	7	0.27%	-	231	-	253	-	(22
	Time of Use (TOU)-Off Peak	75,357	32	1.16%	35	829	35	874	-	(45
	C3 Supply above 11 kV	103,221	16	0.57%	45	429	45	478	-	(49
	Time of Use (TOU)-Peak	-	2	0.08%	-	72	-	79	-	(7
	Time of Use (TOU)-Off Peak	-	10	0.36%	-	256	-	270	-	(15
	Total Single Point Supply	**197,484**	**80**	**2.9%**	**90**	**2,136**	**90**	**2,311**	-	**(174**
AGRICULTURE TUBEWELL-TARIFF D	D1 Scarp	-	0	0.01%	-	5	-	4	-	0
	D2 Agricultual Tube-wells	20,495	8	0.28%	4	238	4	128	-	110
	D-1(b) SCARP and agricultural more than 20 KW	-	-	0.00%	-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	20	0.72%	-	623	-	603	-	20
	Time of Use (TOU) -Off Peak	452,209	120	4.31%	90	2,911	90	2,711	-	199
	Total Agriculture	**472,704**	**148**	**5.3%**	**95**	**3,776**	**95**	**3,446**	-	**330**
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	1	-	2	-	(0
	E-1(ii)Commercial Supply	14	6	0.20%	-	158	-	174	-	(16
	E-2 Industrial Supply	1	0	0.01%	-	9	-	9	-	1
		-	-	0.00%	-	-	-	-		
	Total Temporary	**15**	**6**	**0.2%**	-	**169**	-	**185**	-	**(15**
OTHERS	Public Lighting - G	-	15	0.55%	-	481	-	462	-	19
	Residential Colonies-H	-	1	0.04%	-	31	-	29	-	2
	Railway Traction - I	-	-	0.00%	-	-	-	-	-	-
	Co-Generation Tariff	-	-	0.00%	-	-	-	-	-	-
	J-2A 85	327	0	0.01%	-	4	-	4	-	0
	J-2 (C) T 87 Peak	-	0	0.01%	-	7	-	7	-	(0
	J-2 (C) T 87 Off Peak	2,535	1	0.03%	-	24	-	25	-	(1
	Total	**4,224,417**	**2,786**	**100%**	**1,510**	**73,006**	**1,510**	**61,632**	-	**11,375**

Lahore Electric Supply Company Limited

Proposed Revenue & Subsidy Statement

May-24

Form - 2

PARTICULARS		Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	Proposed New Tariff		GoP Notified Tariff		Subsidy/IDTR	
					Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs kWh
	1	2	3	4	7	8	9	10	11	12
RESIDENTIAL	Up to 50 Units	201,056	5	0.16%	-	5.00	-	3.95	-	1.0
	For peak load requirement up to 5 kW	-								
	01-100 Units per month	-	295	9.63%	-	23.47	-	7.74	-	15.7
	101-200 Units per month	-	296	9.65%	-	26.66	-	7.74	-	18.9
	201-300 Units per month	-	307	10.01%	-	27.18	-	18.96		
	301 - 700 Units per month	-	171	5.57%	-	28.42	-	25.53	-	2.8
	Above700 Units per month	-	29	0.96%	-	31.86	-	35.32	-	(3.4
	For peak load requirement exceeding 5 kW	-			-	-	-	-		
	Time of Use (TOU)-Peak	-	29	0.96%	-	30.86	-	34.39	-	(3.5
	Time of Use (TOU)-Off Peak	57,699	134	4.36%	-	23.48	-	28.07	-	(4.5
	Total Residential	**258,754**	**1,266**	**41.30%**						
	General Services	67,824	105	3.44%	-	27.93	-	29.81	-	(1.8
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	80	2.62%	-	27.85	-	30.25	-	(2.4
		-	-	0.00%			-	-		
	For peak load requirement exceeding 5 kW	-	-	0.00%			-	-		
	Regular	6,802	3	0.09%	500.00	25.86	500.00	31.93	-	(6.07
	Time of Use (TOU)-Peak	-	26	0.84%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	423,198	113	3.70%	500.00	24.76	500.00	27.88	-	(3.12
	Electrical Vehicle Charging Station	-	-	0.00%	-	-	-	-		
	Total Commercial	**452,000**	**222**	**7.25%**						
INDUSTRIAL	B1	1	5	0.16%	-	26.95	-	26.83	-	0.12
	B1 - Time of Use (TOU)-Peak	-	10	0.31%	-	30.84	-	30.39	-	0.45
	B1 - Time of Use (TOU)-Off Peak	421,518	55	1.81%	-	24.74	-	24.83	-	(0.09
	B2	9,212	3	0.11%	500.00	26.84	500.00	26.83	-	0.01
	B2 - Time of Use (TOU)-Peak	-	46	1.49%	-	30.84	-	30.33	-	0.51
	B2 - Time of Use (TOU)-Off Peak	915,233	256	8.35%	500.00	24.24	500.00	24.62	-	(0.38
	B3 - Time of Use (TOU)-Peak	-	97	3.15%	-	30.84	-	30.33	-	0.51
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	503	16.40%	460.00	25.64	460.00	24.53	-	1.11
	B4 - Time of Use (TOU)-Peak	-	34	1.12%	-	30.84	-	30.33	-	0.51
	B4 -Time of Use (TOU)-Off Peak	377,646	187	6.09%	440.00	25.44	440.00	24.43	-	1.01
	Total Industrial	**2,772,774**	**1,195**	**39.0%**						
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	27.47	-	30.93	-	(3.46
	C1(b) Supply at 400 Volts - exceeding 5kW	855	0	0.01%	500.00	27.27	500.00	30.43	-	(3.16
	Time of Use (TOU)-Peak	-	0	0.02%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	5,680	4	0.11%	500.00	24.26	500.00	27.25	-	(2.99
	C2 Supply at 11 kV	12,351	9	0.29%	500.00	27.17	500.00	30.23	-	(3.06
	Time of Use (TOU)-Peak	-	8	0.27%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	75,357	36	1.16%	460.00	25.66	460.00	27.05	-	(1.39
	C3 Supply above 11 kV	103,221	17	0.57%	440.00	27.06	440.00	30.13	-	(3.07
	Time of Use (TOU)-Peak	-	3	0.08%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	-	11	0.36%	440.00	25.46	440.00	26.95	-	(1.49
	Total Single Point Supply	**197,484**	**88**	**2.9%**						
AGRICULTURE TUBEWELL-TARIFF D	D1 Scarp	-	0	0.01%	-	27.47	-	26.93	-	0.54
	D2 Agricultual Tube-wells	20,495	8	0.28%	200.00	30.86	200.00	16.60	-	14.26
	D-1(b) SCARP and agricultural more than 20 KW	-	-	0.00%	-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	22	0.72%	-	30.86	-	29.85	-	1.01
	Time of Use (TOU) -Off Peak	452,209	132	4.31%	200.00	24.26	200.00	22.60	-	1.66
	Total Agriculture	**472,704**	**163**	**5.3%**						
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	31.86	-	34.53	-	(2.67
	E-1(ii)Commercial Supply	14	6	0.20%	-	27.84	-	30.64	-	(2.80
	E-2 Industrial Supply	1	0	0.01%	-	29.84	-	27.91	-	1.93
	Total Temporary	**15**	**7**	**0.2%**						
OTHERS	Public Lighting - G	-	17	0.55%	-	31.19	-	29.93	-	1.26
	Residential Colonies-H	-	1	0.04%	-	31.48	-	29.93	-	1.55
	Railway Traction - I	-	-	0.00%	-	31.50	-	29.93	-	1.57
	Co-Generation Tariff	-	-	0.00%	-	-	-	-	-	-
	J-2A 85	327	0	0.01%	-	27.85	-	27.15	-	0.70
	J-2 (C) T 87 Peak	-	0	0.01%	-	30.86	-	32.85	-	(1.99
	J-2 (C) T 87 Off Peak	2,535	1	0.03%	-	24.75	-	25.95	-	(1.20
	Total	**4,153,732**	**3,065**	**100%**						

Lahore Electric Supply Company Limited
Proposed Revenue & Subsidy Statement
May-24

Form - 28(A

	PARTICULARS	Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	Proposed New Tariff		GoP Notified Tariff		Subsidy/IDTR	
					Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges Rs./ (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)
	1	2	3	4	7	8	9	10	11	12
RESIDENTIAL	Up to 50 Units	201,056	5	0.16%	-	25	-	20	-	5
	For peak load requirement up to 5 kW									
	01-100 Units per month	-	295	9.63%	-	6,924	-	2,283	-	4,641
	101-200 Units per month	-	296	9.65%	-	7,882	-	2,288	-	5,594
	201-300 Units per month	-	307	10.01%	-	8,336	-	5,815	-	2,521
	301 - 700 Units per month	-	171	5.57%	-	4,852	-	4,358	-	494
	Above700 Units per month	-	29	0.96%	-	940	-	1,042	-	(103
	For peak load requirement exceeding 5 kW	-	-	0.00%	-	-	-	-		
	Time of Use (TOU)-Peak	-	29	0.96%	-	909	-	1,013	-	(104
	Time of Use (TOU)-Off Peak	57,699	134	4.36%	-	3,141	-	3,755	-	(614
	Total Residential	**258,754**	**1,266**	**41.30%**	-	**33,008**	-	**20,573**	-	**12,43**
	General Services	67,824	105	3.44%	-	2,943	-	3,141	-	(198
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	80	2.62%	-	2,232	-	2,425	-	(19
		-	-	0.00%	-	-	-	-		
	For peak load requirement exceeding 5 kW	-	-	0.00%	-	-	-	-		
	Regular	6,802	3	0.09%	3	73	3	91	-	(17
	Time of Use (TOU)-Peak	-	26	0.84%	-	793	-	870	-	(77
	Time of Use (TOU)-Off Peak	423,198	113	3.70%	212	2,807	212	3,161	-	(354
	Electrical Vehicle Charging Station	-	-	0.00%	-	-	-	-	-	-
	Total Commercial	**452,000**	**222**	**7.25%**	**215**	**5,906**	**215**	**6,546**	-	**(640**
INDUSTRIAL	B1	1	5	0.16%	-	129	-	128	-	1
	B1 - Time of Use (TOU)-Peak	-	10	0.31%	-	296	-	291	-	4
	B1 - Time of Use (TOU)-Off Peak	421,518	55	1.81%	-	1,372	-	1,377	-	(5
	B2	9,212	3	0.11%	5	88	5	88	-	0
	B2 - Time of Use (TOU)-Peak	-	46	1.49%	-	1,405	-	1,382	-	23
	B2 - Time of Use (TOU)-Off Peak	915,233	256	8.35%	458	6,206	458	6,302	-	(97
	B3 - Time of Use (TOU)-Peak	-	97	3.15%	-	2,982	-	2,932	-	49
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	503	16.40%	483	12,889	483	12,331	-	559
	B4 - Time of Use (TOU)-Peak	-	34	1.12%	-	1,054	-	1,037	-	17
	B4 -Time of Use (TOU)-Off Peak	377,646	187	6.09%	166	4,745	166	4,557	-	189
	Total Industrial	**2,772,774**	**1,195**	**39.0%**	**1,111**	**31,166**	**1,111**	**30,425**	-	**741**
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	1	-	1	-	(0
	C1(b) Supply at 400 Volts - exceeding 5kW	855	0	0.01%	0	10	0	11	-	(1
	Time of Use (TOU)-Peak	-	0	0.02%	-	15	-	17	-	(1
	Time of Use (TOU)-Off Peak	5,680	4	0.11%	3	85	3	95	-	(10
	C2 Supply at 11 kV	12,351	9	0.29%	6	239	6	266	-	(27
	Time of Use (TOU)-Peak	-	8	0.27%	-	254	-	279	-	(25
	Time of Use (TOU)-Off Peak	75,357	36	1.16%	35	912	35	962	-	(49
	C3 Supply above 11 kV	103,221	17	0.57%	45	472	45	526	-	(54
	Time of Use (TOU)-Peak	-	3	0.08%	-	80	-	87	-	(8
	Time of Use (TOU)-Off Peak	-	11	0.36%	-	281	-	298	-	(16
	Total Single Point Supply	**197,484**	**88**	**2.9%**	**90**	**2,350**	**90**	**2,542**	-	**(192**
AGRICULTURE TUBEWELL-TARIFF D	D1 Scarp	-	0	0.01%	-	5	-	5	-	0
	D2 Agricultual Tube-wells	20,495	8	0.28%	4	262	4	141	-	121
	D-1(b) SCARP and agricultural more than 20 KW	-	-	0.00%	-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	22	0.72%	-	686	-	663	-	22
	Time of Use (TOU) -Off Peak	452,209	132	4.31%	90	3,202	90	2,983	-	219
	Total Agriculture	**472,704**	**163**	**5.3%**	**95**	**4,154**	**95**	**3,792**	-	**363**
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	2	-	2	-	(0
	E-1(ii)Commercial Supply	14	6	0.20%	-	174	-	192	-	(18
	E-2 Industrial Supply	1	0	0.01%	-	10	-	10	-	1
		-	-	0.00%	-	-	-	-		
	Total Temporary	**15**	**7**	**0.2%**	-	**186**	-	**203**	-	**(17**
OTHERS	Public Lighting - G	-	17	0.55%	-	529	-	508	-	21
	Residential Colonies-H	-	1	0.04%	-	34	-	32	-	2
	Railway Traction - I	-	-	0.00%	-	-	-	-	-	-
	Co-Generation Tariff	-	-	0.00%	-	-	-	-	-	-
	J-2A 85	327	0	0.01%	-	5	-	5	-	0
	J-2 (C) T 87 Peak	-	0	0.01%	-	7	-	8	-	(0
	J-2 (C) T 87 Off Peak	2,535	1	0.03%	-	26	-	27	-	(1
	Total	**4,224,417**	**3,065**	**100%**	**1,510**	**80,316**	**1,510**	**67,802**	-	**12,514**

Lahore Electric Supply Company Limited
Proposed Revenue & Subsidy Statement
May-24

Form - 28(A

	PARTICULARS	Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	Proposed New Tariff		GoP Notified Tariff		Subsidy/IDTR	
					Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges Rs./ (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)
	1	2	3	4	7	8	9	10	11	12
RESIDENTIAL	Up to 50 Units	201,056	5	0.16%	-	25	-	20	-	5
	For peak load requirement up to 5 kW									
	01-100 Units per month	-	295	9.63%	-	6,924	-	2,283	-	4,641
	101-200 Units per month	-	296	9.65%	-	7,882	-	2,288	-	5,594
	201-300 Units per month	-	307	10.01%	-	8,336	-	5,815	-	2,521
	301 - 700 Units per month	-	171	5.57%	-	4,852	-	4,358	-	494
	Above700 Units per month	-	29	0.96%	-	940	-	1,042	-	(102
	For peak load requirement exceeding 5 kW	-	-	0.00%	-	-	-	-		
	Time of Use (TOU)-Peak	-	29	0.96%	-	909	-	1,013	-	(104
	Time of Use (TOU)-Off Peak	57,699	134	4.36%	-	3,141	-	3,755	-	(614
	Total Residential	**258,754**	**1,266**	**41.30%**	**-**	**33,008**	**-**	**20,573**	**-**	**12,435**
	General Services	67,824	105	3.44%	-	2,943	-	3,141	-	(198
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	80	2.62%	-	2,232	-	2,425	-	(192
		-	-	0.00%	-	-	-	-		
	For peak load requirement exceeding 5 kW	-	-	0.00%	-	-	-	-		
	Regular	6,802	3	0.09%	3	73	3	91	-	(17
	Time of Use (TOU)-Peak	-	26	0.84%	-	793	-	870	-	(77
	Time of Use (TOU)-Off Peak	423,198	113	3.70%	212	2,807	212	3,161	-	(354
	Electrical Vehicle Charging Station	-	-	0.00%	-	-	-	-	-	-
	Total Commercial	**452,000**	**222**	**7.25%**	**215**	**5,906**	**215**	**6,546**	**-**	**(640**
INDUSTRIAL	B1	1	5	0.16%	-	129	-	128	-	1
	B1 - Time of Use (TOU)-Peak	-	10	0.31%	-	296	-	291	-	4
	B1 - Time of Use (TOU)-Off Peak	421,518	55	1.81%	-	1,372	-	1,377	-	(5
	B2	9,212	3	0.11%	5	88	5	88	-	0
	B2 - Time of Use (TOU)-Peak	-	46	1.49%	-	1,405	-	1,382	-	23
	B2 - Time of Use (TOU)-Off Peak	915,233	256	8.35%	458	6,206	458	6,302	-	(97
	B3 - Time of Use (TOU)-Peak	-	97	3.15%	-	2,982	-	2,932	-	49
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	503	16.40%	483	12,889	483	12,331	-	559
	B4 - Time of Use (TOU)-Peak	-	34	1.12%	-	1,054	-	1,037	-	17
	B4 -Time of Use (TOU)-Off Peak	377,646	187	6.09%	166	4,745	166	4,557	-	189
	Total Industrial	**2,772,774**	**1,195**	**39.0%**	**1,111**	**31,166**	**1,111**	**30,425**	**-**	**741**
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	1	-	1	-	(0
	C1(b) Supply at 400 Volts - exceeding 5kW	855	0	0.01%	0	10	0	11	-	(1
	Time of Use (TOU)-Peak	-	0	0.02%	-	15	-	17	-	(1
	Time of Use (TOU)-Off Peak	5,680	4	0.11%	3	85	3	95	-	(10
	C2 Supply at 11 kV	12,351	9	0.29%	6	239	6	266	-	(27
	Time of Use (TOU)-Peak	-	8	0.27%	-	254	-	279	-	(25
	Time of Use (TOU)-Off Peak	75,357	36	1.16%	35	912	35	962	-	(49
	C3 Supply above 11 kV	103,221	17	0.57%	45	472	45	526	-	(54
	Time of Use (TOU)-Peak	-	3	0.08%	-	80	-	87	-	(8
	Time of Use (TOU)-Off Peak	-	11	0.36%	-	281	-	298	-	(16
	Total Single Point Supply	**197,484**	**88**	**2.9%**	**90**	**2,350**	**90**	**2,542**	**-**	**(192**
AGRICULTURE TUBEWELL-TARIFF D	D1 Scarp	-	0	0.01%	-	5	-	5	-	0
	D2 Agricultual Tube-wells	20,495	8	0.28%	4	262	4	141	-	121
	D-1(b) SCARP and agricultural more than 20 KW	-	-	0.00%	-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	22	0.72%	-	686	-	663	-	22
	Time of Use (TOU) -Off Peak	452,209	132	4.31%	90	3,202	90	2,983	-	219
	Total Agriculture	**472,704**	**163**	**5.3%**	**95**	**4,154**	**95**	**3,792**	**-**	**363**
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	2	-	2	-	(0
	E-1(ii)Commercial Supply	14	6	0.20%	-	174	-	192	-	(18
	E-2 Industrial Supply	1	0	0.01%	-	10	-	10	-	1
		-	-	0.00%	-	-	-	-		
	Total Temporary	**15**	**7**	**0.2%**	**-**	**186**	**-**	**203**	**-**	**(17**
OTHERS	Public Lighting - G	-	17	0.55%	-	529	-	508	-	21
	Residential Colonies-H	-	1	0.04%	-	34	-	32	-	2
	Railway Traction - I	-	-	0.00%	-	-	-	-	-	-
	Co-Generation Tariff	-	-	0.00%	-	-	-	-	-	-
	J-2A 85	327	0	0.01%	-	5	-	5	-	0
	J-2 (C) T 87 Peak	-	0	0.01%	-	7	-	8	-	(0
	J-2 (C) T 87 Off Peak	2,535	1	0.03%	-	26	-	27	-	(1
	Total	**4,224,417**	**3,065**	**100%**	**1,510**	**80,316**	**1,510**	**67,802**	**-**	**12,514**

Lahore Electric Supply Company Limited
Proposed Revenue & Subsidy Statement
Jun-24

Form - 2

	PARTICULARS	Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	Proposed New Tariff		GoP Notified Tariff		Subsidy/IDTR	
					Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs kWh
	1	2	3	4	7	8	9	10	11	12
RESIDENTIAL	Up to 50 Units	201,056	5	0.16%	-	5.00	-	3.95	-	1.0
	For peak load requirement up to 5 kW	-								
	01-100 Units per month	-	277	9.63%	-	23.47	-	7.74	-	15.7
	101-200 Units per month	-	278	9.65%	-	26.66	-	7.74	-	18.9
	201-300 Units per month	-	288	10.01%	-	27.18	-	18.96		
	301 - 700 Units per month	-	160	5.57%	-	28.42	-	25.53	-	2.8
	Above700 Units per month	-	28	0.96%	-	31.86	-	35.32	-	(3.4
	For peak load requirement exceeding 5 kW	-			-	-	-	-		
	Time of Use (TOU)-Peak	-	28	0.96%	-	30.86	-	34.39	-	(3.5
	Time of Use (TOU)-Off Peak	57,699	126	4.36%	-	23.48	-	28.07	-	(4.5
	Total Residential	**258,754**	**1,188**	**41.30%**						
	General Services	67,824	99	3.44%	-	27.93	-	29.81	-	(1.8
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	75	2.62%	-	27.85	-	30.25	-	(2.4
		-	-	0.00%			-	-		
	For peak load requirement exceeding 5 kW	-	-	0.00%			-	-		
	Regular	6,802	3	0.09%	500.00	25.86	500.00	31.93	-	(6.07
	Time of Use (TOU)-Peak	-	24	0.84%	-	30.86	-	33.85	-	(2.9
	Time of Use (TOU)-Off Peak	423,198	106	3.70%	500.00	24.76	500.00	27.88	-	(3.1
	Electrical Vehicle Charging Station	-	-	0.00%	-	-	-	-		
	Total Commercial	**452,000**	**209**	**7.25%**						
INDUSTRIAL	B1	1	4	0.16%	-	26.95	-	26.83	-	0.1
	B1 - Time of Use (TOU)-Peak	-	9	0.31%	-	30.84	-	30.39	-	0.4
	B1 - Time of Use (TOU)-Off Peak	421,518	52	1.81%	-	24.74	-	24.83	-	(0.0
	B2	9,212	3	0.11%	500.00	26.84	500.00	26.83	-	0.01
	B2 - Time of Use (TOU)-Peak	-	43	1.49%	-	30.84	-	30.33	-	0.51
	B2 - Time of Use (TOU)-Off Peak	915,233	240	8.35%	500.00	24.24	500.00	24.62	-	(0.3
	B3 - Time of Use (TOU)-Peak	-	91	3.15%	-	30.84	-	30.33	-	0.51
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	472	16.40%	460.00	25.64	460.00	24.53	-	1.11
	B4 - Time of Use (TOU)-Peak	-	32	1.12%	-	30.84	-	30.33	-	0.51
	B4 -Time of Use (TOU)-Off Peak	377,646	175	6.09%	440.00	25.44	440.00	24.43	-	1.01
	Total Industrial	**2,772,774**	**1,122**	**39.0%**						
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	27.47	-	30.93	-	(3.4
	C1(b) Supply at 400 Volts - exceeding 5kW	855	0	0.01%	500.00	27.27	500.00	30.43	-	(3.1
	Time of Use (TOU)-Peak	-	0	0.02%	-	30.86	-	33.85	-	(2.9
	Time of Use (TOU)-Off Peak	5,680	3	0.11%	500.00	24.26	500.00	27.25	-	(2.9
	C2 Supply at 11 kV	12,351	8	0.29%	500.00	27.17	500.00	30.23	-	(3.06
	Time of Use (TOU)-Peak	-	8	0.27%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	75,357	33	1.16%	460.00	25.66	460.00	27.05	-	(1.39
	C3 Supply above 11 kV	103,221	16	0.57%	440.00	27.06	440.00	30.13	-	(3.07
	Time of Use (TOU)-Peak	-	2	0.08%	-	30.86	-	33.85	-	(2.99
	Time of Use (TOU)-Off Peak	-	10	0.36%	440.00	25.46	440.00	26.95	-	(1.49
	Total Single Point Supply	**197,484**	**83**	**2.9%**						
AGRICULTURE TUBEWELL-TARIFF D	D1 Scarp	-	0	0.01%	-	27.47	-	26.93	-	0.54
	D2 Agricultual Tube-wells	20,495	8	0.28%	200.00	30.86	200.00	16.60	-	14.26
	D-1(b) SCARP and agricultural more than 20 KW	-	-	0.00%	-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	21	0.72%	-	30.86	-	29.85	-	1.01
	Time of Use (TOU) -Off Peak	452,209	124	4.31%	200.00	24.26	200.00	22.60	-	1.66
	Total Agriculture	**472,704**	**153**	**5.3%**						
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	31.86	-	34.53	-	(2.67
	E-1(ii)Commercial Supply	14	6	0.20%	-	27.84	-	30.64	-	(2.80
	E-2 Industrial Supply	1	0	0.01%	-	29.84	-	27.91	-	1.93
	Total Temporary	**15**	**6**	**0.2%**						
OTHERS	Public Lighting - G	-	16	0.55%	-	31.19	-	29.93	-	1.26
	Residential Colonies-H	-	1	0.04%	-	31.48	-	29.93	-	1.55
	Railway Traction - I	-	-	0.00%	-	31.50	-	29.93	-	1.57
	Co-Generation Tariff	-	-	0.00%	-	-	-	-	-	-
	J-2A 85	327	0	0.01%	-	27.85	-	27.15	-	0.70
	J-2 (C) T 87 Peak	-	0	0.01%	-	30.86	-	32.85	-	(1.99
	J-2 (C) T 87 Off Peak	2,535	1	0.03%	-	24.75	-	25.95	-	(1.20
	Total	**4,153,732**	**2,878**	**100%**						

Lahore Electric Supply Company Limited

Proposed Revenue & Subsidy Statement

Form - 28(A

Jan-24

	PARTICULARS	Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	Proposed New Tariff		GoP Notified Tariff		Subsidy/IDTR	
					Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges Rs./ (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)
	1	2	3	4	7	8	9	10	11	12
RESIDENTIAL	Up to 50 Units	201,056	5	0.16%	-	23	-	18	-	5
	For peak load requirement up to 5 kW									
	01-100 Units per month	-	277	9.63%	-	6,501	-	2,144	-	4,357
	101-200 Units per month	-	278	9.65%	-	7,401	-	2,148	-	5,25
	201-300 Units per month	-	288	10.01%	-	7,827	-	5,459	-	2,367
	301 - 700 Units per month	-	160	5.57%	-	4,556	-	4,092	-	463
	Above700 Units per month	-	28	0.96%	-	882	-	978	-	(96
	For peak load requirement exceeding 5 kW	-	-	0.00%	-	-	-	-		
	Time of Use (TOU)-Peak	-	28	0.96%	-	854	-	951	-	(98
	Time of Use (TOU)-Off Peak	57,699	126	4.36%	-	2,949	-	3,525	-	(576
	Total Residential	**258,754**	**1,188**	**41.30%**	**-**	**30,992**	**-**	**19,317**	**-**	**11,676**
	General Services	67,824	99	3.44%	-	2,763	-	2,949	-	(186
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	75	2.62%	-	2,096	-	2,277	-	(181
		-	-	0.00%	-	-	-	-		
	For peak load requirement exceeding 5 kW	-	-	0.00%	-	-	-	-		
	Regular	6,802	3	0.09%	3	69	3	85	-	(16
	Time of Use (TOU)-Peak	-	24	0.84%	-	745	-	817	-	(72
	Time of Use (TOU)-Off Peak	423,198	106	3.70%	212	2,636	212	2,968	-	(332
	Electrical Vehicle Charging Station	-	-	0.00%	-	-	-	-	-	-
	Total Commercial	**452,000**	**209**	**7.25%**	**215**	**5,546**	**215**	**6,146**	**-**	**(601**
INDUSTRIAL	B1	1	4	0.16%	-	121	-	121	-	1
	B1 - Time of Use (TOU)-Peak	-	9	0.31%	-	278	-	274	-	4
	B1 - Time of Use (TOU)-Off Peak	421,518	52	1.81%	-	1,288	-	1,292	-	(5
	B2	9,212	3	0.11%	5	83	5	83	-	0
	B2 - Time of Use (TOU)-Peak	-	43	1.49%	-	1,319	-	1,297	-	22
	B2 - Time of Use (TOU)-Off Peak	915,233	240	8.35%	458	5,827	458	5,918	-	(91
	B3 - Time of Use (TOU)-Peak	-	91	3.15%	-	2,800	-	2,753	-	46
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	472	16.40%	483	12,102	483	11,578	-	525
	B4 - Time of Use (TOU)-Peak	-	32	1.12%	-	990	-	973	-	16
	B4 -Time of Use (TOU)-Off Peak	377,646	175	6.09%	166	4,455	166	4,278	-	177
	Total Industrial	**2,772,774**	**1,122**	**39.0%**	**1,111**	**29,262**	**1,111**	**28,567**	**-**	**696**
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	1	-	1	-	(0
	C1(b) Supply at 400 Volts - exceeding 5kW	855	0	0.01%	0	10	0	11	-	(1
	Time of Use (TOU)-Peak	-	0	0.02%	-	14	-	16	-	(1
	Time of Use (TOU)-Off Peak	5,680	3	0.11%	3	80	3	90	-	(10
	C2 Supply at 11 kV	12,351	8	0.29%	6	225	6	250	-	(25
	Time of Use (TOU)-Peak	-	8	0.27%	-	239	-	262	-	(23
	Time of Use (TOU)-Off Peak	75,357	33	1.16%	35	857	35	903	-	(46
	C3 Supply above 11 kV	103,221	16	0.57%	45	443	45	494	-	(50
	Time of Use (TOU)-Peak	-	2	0.08%	-	75	-	82	-	(7
	Time of Use (TOU)-Off Peak	-	10	0.36%	-	264	-	279	-	(15
	Total Single Point Supply	**197,484**	**83**	**2.9%**	**90**	**2,207**	**90**	**2,387**	**-**	**(180**
AGRICULTURE TUBEWELL-TARIFF D	D1 Scarp	-	0	0.01%	-	5	-	5	-	0
	D2 Agricultual Tube-wells	20,495	8	0.28%	4	246	4	132	-	114
	D-1(b) SCARP and agricultural more than 20 KW	-	-	0.00%	-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	21	0.72%	-	644	-	623	-	21
	Time of Use (TOU) -Off Peak	452,209	124	4.31%	90	3,006	90	2,801	-	206
	Total Agriculture	**472,704**	**153**	**5.3%**	**95**	**3,901**	**95**	**3,560**	**-**	**341**
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	2	-	2	-	(0
	E-1(ii)Commercial Supply	14	6	0.20%	-	164	-	180	-	(16
	E-2 Industrial Supply	1	0	0.01%	-	10	-	9	-	1
		-	-	0.00%	-	-	-	-		
	Total Temporary	**15**	**6**	**0.2%**	**-**	**175**	**-**	**191**	**-**	**(16**
OTHERS	Public Lighting - G	-	16	0.55%	-	497	-	477	-	20
	Residential Colonies-H	-	1	0.04%	-	32	-	30	-	2
	Railway Traction - I	-	-	0.00%	-	-	-	-	-	-
	Co-Generation Tariff	-	-	0.00%	-	-	-	-	-	-
	J-2A 85	327	0	0.01%	-	5	-	4	-	0
	J-2 (C) T 87 Peak	-	0	0.01%	-	7	-	7	-	(0
	J-2 (C) T 87 Off Peak	2,535	1	0.03%	-	25	-	26	-	(1
	Total	**4,224,417**	**2,878**	**100%**	**1,510**	**75,411**	**1,510**	**63,661**	**-**	**11,749**

Lahore Electric Supply Company Limited
Proposed Revenue & Subsidy Statement
2023-24 (Qtr-4)

	PARTICULARS	Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	Proposed New Tariff		GoP Notified Tariff		Subsidy	
					Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs./ kWh	Fixed Charges Rs./ kW/ M	Var. Charges Rs kWh
	1	2	3	4	7	8	9	10	11	12
RESIDENTIAL	Up to 50 Units	201,056	14	0.16%	-	5.00	-	3.95	-	1.0
	For peak load requirement up to 5 kW	-								
	01-100 Units per month	-	840	9.63%	-	23.47	-	7.74	-	15.7
	101-200 Units per month	-	842	9.65%	-	26.66	-	7.74	-	18.9
	201-300 Units per month	-	873	10.01%	-	27.18	-	18.96		
	301 - 700 Units per month	-	486	5.57%	-	28.42	-	25.53	-	2.8
	Above700 Units per month	-	84	0.96%	-	31.86	-	35.32	-	(3.4
	For peak load requirement exceeding 5 kW	-			-	-	-	-		
	Time of Use (TOU)-Peak	-	84	0.96%	-	30.86	-	34.39	-	(3.5
	Time of Use (TOU)-Off Peak	57,699	381	4.36%	-	23.48	-	28.07	-	(4.5
	Total Residential	**258,754**	**3,605**	**41.30%**						
	General Services	67,824	300	3.44%	-	27.93	-	29.81	-	(1.8
COMMERCIAL-A2										
	For peak load requirement up to 5 kW	22,000	228	2.62%	-	27.85	-	30.25	-	(2.4
		-	-	0.00%			-	-		
	For peak load requirement exceeding 5 kW	-	-	0.00%			-	-		
	Regular	6,802	8	0.09%	500.00	25.86	500.00	31.93	-	(6.0
	Time of Use (TOU)-Peak	-	73	0.84%	-	30.86	-	33.85	-	(2.9
	Time of Use (TOU)-Off Peak	423,198	323	3.70%	500.00	24.76	500.00	27.88	-	(3.1
	Electrical Vehicle Charging Station	-	-	0.00%	-	-	-	-		
	Total Commercial	**452,000**	**632**	**7.25%**						
INDUSTRIAL	B1	1	14	0.16%	-	26.95	-	26.83	-	0.1
	B1 - Time of Use (TOU)-Peak	-	27	0.31%	-	30.84	-	30.39	-	0.45
	B1 - Time of Use (TOU)-Off Peak	421,518	158	1.81%	-	24.74	-	24.83	-	(0.0
	B2	9,212	9	0.11%	500.00	26.84	500.00	26.83	-	0.01
	B2 - Time of Use (TOU)-Peak	-	130	1.49%	-	30.84	-	30.33	-	0.51
	B2 - Time of Use (TOU)-Off Peak	915,233	729	8.35%	500.00	24.24	500.00	24.62	-	(0.3
	B3 - Time of Use (TOU)-Peak	-	275	3.15%	-	30.84	-	30.33	-	0.51
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	1,432	16.40%	460.00	25.64	460.00	24.53	-	1.11
	B4 - Time of Use (TOU)-Peak	-	97	1.12%	-	30.84	-	30.33	-	0.51
	B4 -Time of Use (TOU)-Off Peak	377,646	531	6.09%	440.00	25.44	440.00	24.43	-	1.01
	Total Industrial	**2,772,774**	**3,402**	**39.0%**						
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	27.47	-	30.93	-	(3.46
	C1(b) Supply at 400 Volts - exceeding 5kW	855	1	0.01%	500.00	27.27	500.00	30.43	-	(3.1
	Time of Use (TOU)-Peak	-	1	0.02%	-	30.86	-	33.85	-	(2.9
	Time of Use (TOU)-Off Peak	5,680	10	0.11%	500.00	24.26	500.00	27.25	-	(2.9
	C2 Supply at 11 kV	12,351	25	0.29%	500.00	27.17	500.00	30.23	-	(3.0
	Time of Use (TOU)-Peak	-	23	0.27%	-	30.86	-	33.85	-	(2.9
	Time of Use (TOU)-Off Peak	75,357	101	1.16%	460.00	25.66	460.00	27.05	-	(1.3
	C3 Supply above 11 kV	103,221	50	0.57%	440.00	27.06	440.00	30.13	-	(3.07
	Time of Use (TOU)-Peak	-	7	0.08%	-	30.86	-	33.85	-	(2.9
	Time of Use (TOU)-Off Peak	-	31	0.36%	440.00	25.46	440.00	26.95	-	(1.4
	Total Single Point Supply	**197,484**	**251**	**2.9%**						
AGRICULTURE TUBEWELL- TARIFF D	D1 Scarp	-	1	0.01%	-	27.47	-	26.93	-	0.54
	D2 Agricultual Tube-wells	20,495	24	0.28%	200.00	30.86	200.00	16.60	-	14.2
	D-1(b) SCARP and agricultural more than 20 KW	-	-	0.00%	-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	63	0.72%	-	30.86	-	29.85	-	1.01
	Time of Use (TOU) -Off Peak	452,209	376	4.31%	200.00	24.26	200.00	22.60	-	1.66
	Total Agriculture	**472,704**	**464**	**5.3%**						
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	31.86	-	34.53	-	(2.67
	E-1(ii)Commercial Supply	14	18	0.20%	-	27.84	-	30.64	-	(2.8
	E-2 Industrial Supply	1	1	0.01%	-	29.84	-	27.91	-	1.93
	Total Temporary	**15**	**19**	**0.2%**						
OTHERS	Public Lighting - G	-	48	0.55%	-	31.19	-	29.93	-	1.26
	Residential Colonies-H	-	3	0.04%	-	31.48	-	29.93	-	1.55
	Railway Traction - I	-	-	0.00%	-	31.50	-	29.93	-	1.57
	Co-Generation Tariff	-	-	0.00%	-	-	-	-	-	-
	J-2A 85	327	0	0.01%	-	27.85	-	27.15	-	0.70
	J-2 (C) T 87 Peak	-	1	0.01%	-	30.86	-	32.85	-	(1.99
	J-2 (C) T 87 Off Peak	2,535	3	0.03%	-	24.75	-	25.95	-	(1.20
	Total	**4,153,732**	**8,729**	**100%**						

Lahore Electric Supply Company Limited

Form - 28(

Proposed Revenue & Subsidy Statement

2023-24 (Qtr-4)

PARTICULARS		Avg. Load (kW)	Projected Sales (MkWh)	Sales Mix (%)	Proposed New Tariff		GoP Notified Tariff		Subsidy	
					Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges Rs./ (Mln Rs.)	Var. Charges (Mln Rs.)	Fixed Charges (Mln Rs.)	Var. Charges (Mln Rs.)
	1	2	3	4	7	8	9	10	11	12
RESIDENTIAL	Up to 50 Units	201,056	14	0.16%	-	70	-	56	-	1
	For peak load requirement up to 5 kW									
	01-100 Units per month	-	840	9.63%	-	19,719	-	6,503	-	13,21
	101-200 Units per month	-	842	9.65%	-	22,447	-	6,517	-	15,931
	201-300 Units per month	-	873	10.01%	-	23,740	-	16,559	-	7,18
	301 - 700 Units per month	-	486	5.57%	-	13,818	-	12,412	-	1,40
	Above700 Units per month	-	84	0.96%	-	2,676	-	2,966	-	(29
	For peak load requirement exceeding 5 kW	-	-	0.00%	-	-	-	-		
	Time of Use (TOU)-Peak	-	84	0.96%	-	2,589	-	2,885	-	(29
	Time of Use (TOU)-Off Peak	57,699	381	4.36%	-	8,945	-	10,693	-	(1,74
	Total Residential	**258,754**	**3,605**	**41.30%**	-	**94,005**	-	**58,591**	-	**35,414**
	General Services	67,824	300	3.44%	-	8,381	-	8,945	-	(56
COMMERCIAL -A2										
	For peak load requirement up to 5 kW	22,000	228	2.62%	-	6,358	-	6,905	-	(54
		-	-	0.00%	-	-	-	-		
	For peak load requirement exceeding 5 kW	-	-	0.00%	-	-	-	-		
	Regular	6,802	8	0.09%	10	209	10	258	-	(4
	Time of Use (TOU)-Peak	-	73	0.84%	-	2,259	-	2,478	-	(21
	Time of Use (TOU)-Off Peak	423,198	323	3.70%	635	7,995	635	9,002	-	(1,00
	Electrical Vehicle Charging Station	-	-	0.00%	-	-	-	-	-	-
	Total Commercial	**452,000**	**632**	**7.25%**	**645**	**16,821**	**645**	**18,643**	-	**(1,822**
INDUSTRIAL	B1	1	14	0.16%	-	368	-	366	-	2
	B1 - Time of Use (TOU)-Peak	-	27	0.31%	-	842	-	830	-	12
	B1 - Time of Use (TOU)-Off Peak	421,518	158	1.81%	-	3,906	-	3,920	-	(14
	B2	9,212	9	0.11%	14	251	14	251	-	0
	B2 - Time of Use (TOU)-Peak	-	130	1.49%	-	4,002	-	3,935	-	66
	B2 - Time of Use (TOU)-Off Peak	915,233	729	8.35%	1,373	17,673	1,373	17,949	-	(276
	B3 - Time of Use (TOU)-Peak	-	275	3.15%	-	8,491	-	8,351	-	141
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	1,432	16.40%	1,448	36,708	1,448	35,117	-	1,591
	B4 - Time of Use (TOU)-Peak	-	97	1.12%	-	3,002	-	2,953	-	50
	B4 -Time of Use (TOU)-Off Peak	377,646	531	6.09%	498	13,514	498	12,977	-	537
	Total Industrial	**2,772,774**	**3,402**	**39.0%**	**3,333**	**88,758**	**3,333**	**86,648**	-	**2,110**
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	0	0.00%	-	4	-	4	-	(0
	C1(b) Supply at 400 Volts - exceeding 5kW	855	1	0.01%	1	29	1	32	-	(3
	Time of Use (TOU)-Peak	-	1	0.02%	-	43	-	47	-	(4
	Time of Use (TOU)-Off Peak	5,680	10	0.11%	9	242	9	272	-	(30
	C2 Supply at 11 kV	12,351	25	0.29%	19	682	19	759	-	(77
	Time of Use (TOU)-Peak	-	23	0.27%	-	724	-	794	-	(70
	Time of Use (TOU)-Off Peak	75,357	101	1.16%	104	2,598	104	2,739	-	(141
	C3 Supply above 11 kV	103,221	50	0.57%	136	1,345	136	1,497	-	(152
	Time of Use (TOU)-Peak	-	7	0.08%	-	227	-	249	-	(22
	Time of Use (TOU)-Off Peak	-	31	0.36%	-	801	-	847	-	(47
	Total Single Point Supply	**197,484**	**251**	**2.9%**	**269**	**6,694**	**269**	**7,240**	-	**(546**
AGRICULTURE TUBEWELL-TARIFF D	D1 Scarp	-	1	0.01%	-	14	-	14	-	0
	D2 Agricultual Tube-wells	20,495	24	0.28%	12	746	12	401	-	345
	D-1(b) SCARP and agricultural more than 20 KW	-	-	0.00%	-	-	-	-	-	-
	Time of Use (TOU) - Peak	-	63	0.72%	-	1,952	-	1,888	-	64
	Time of Use (TOU) -Off Peak	452,209	376	4.31%	271	9,119	271	8,495	-	625
	Total Agriculture	**472,704**	**464**	**5.3%**	**284**	**11,832**	**284**	**10,798**	-	**1,034**
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	0	0.00%	-	5	-	5	-	(0
	E-1(ii)Commercial Supply	14	18	0.20%	-	497	-	546	-	(50
	E-2 Industrial Supply	1	1	0.01%	-	30	-	28	-	2
		-	-	0.00%	-	-	-	-		-
	Total Temporary	**15**	**19**	**0.2%**	-	**531**	-	**579**	-	**(48**
OTHERS	Public Lighting - G	-	48	0.55%	-	1,507	-	1,447	-	61
	Residential Colonies-H	-	3	0.04%	-	96	-	92	-	5
	Railway Traction - I	-	-	0.00%	-	-	-	-	-	-
	Co-Generation Tariff	-	-	0.00%	-	-	-	-	-	-
	J-2A 85	327	0	0.01%	-	14	-	13	-	0
	J-2 (C) T 87 Peak	-	1	0.01%	-	21	-	22	-	(1
	J-2 (C) T 87 Off Peak	2,535	3	0.03%	-	75	-	78	-	(4
	Total	**4,224,417**	**8,729**	**100%**	**4,530**	**228,733**	**4,530**	**193,095**	-	**35,638**

Form 28

LAHORE ELECTRIC SUPPLY COMPANY LIMITED
ESTIMATED REVENUE FOR FY 2023-24

	PARTICULARS	Avg. Load (kW)	Projected Sales for FY 2023-24 (kWh)	Tariff Determined by NEPRA Dated: 02.08.22		Total Revenue as per NEPRA Tariff			Proposed Tariff for 2023-24		Total Revenue as per Proposed Tariff for FY 2023-24		
				Fixed Charges Rs./ kW/ M	Variable Charges Rs./ kWh	Fixed Charges (Rs.)	Variable Charges (Rs.)	Total (Rs.)	Fixed Charges Rs./ kW/ M	Variable Charges Rs./ kWh	Fixed Charges (Rs.)	Variable Charges (Rs.)	Total (Rs.)
	1	2	3	4	5	6	7	8	4	5	6	7	8
RESIDENTIAL	Up to 50 Units	201,056	45,853,031		5.00	-	229,265,154	229,285,154		5.00	-	229,265,154	229,295,154
	For peak load requirement up to 5 KW	-											
	01-100 Units per month	-	2,732,852,796		19.39	-	52,990,015,724	52,990,015,724		23.47	-	64,144,168,190	64,144,168,190
	101-200 Units per month		2,708,684,253		22.58	-	61,839,490,433	61,839,490,433		26.66	-	73,017,444,017	73,017,444,017
	201-300 Units per month	-	2,840,971,525		23.10	-	65,626,442,228	65,626,442,228		27.18	-	77,221,881,829	77,221,881,829
	301 - 700 Units per month	-	1,581,493,160		24.34	-	38,493,543,525	38,493,543,525		28.42	-	44,946,415,832	44,948,415,832
	Above700 Units per month	-	273,176,708		27.78	-	7,588,848,956	7,588,848,956		31.86	-	8,703,621,068	8,703,621,068
	For peak load requirement exceeding 5 kW	-	-			-							
	Time of Use (TOU)-Peak	-	272,926,670	-	26.78	-	7,308,976,236	7,308,976,236	-	30.86	-	8,422,927,817	8,422,927,817
	Time of Use (TOU)-Off Peak	57,699	1,239,111,490	-	19.40	-	24,038,762,903	24,038,762,903	-	23.48	-	29,096,202,696	29,096,202,696
						-	-	-			-	-	
	Total Residential	**258,754**	**11,725,063,634**			-	**258,115,345,158**	**258,115,345,158**			-	**305,784,126,802**	**305,784,126,602**
G.Service	General Service	67,824	976,042,441	-	23.85	-	23,278,612,224	23,278,612,224		27.93	-	27,262,334,368	27,262,334,368
COMMERCIAL-A2	For peak load requirement up to 5 kW	22,000	742,520,403		23.77	-	17,649,709,978	17,649,709,978		27.85	-	20,680,310,745	20,680,310,745
		-	-										
	For peak load requirement exceeding 5 kW		-										
	Regular	6,802	26,305,312	500.00	21.78	40,812,490	572,929,695	613,742,185	500.00	25.86	40,812,490	680,294,958	721,107,448
	Time of Use (TOU)-Peak	-	236,101,631	-	26.78	-	6,376,361,678	6,376,361,678	-	30.86	-	7,348,174,682	7,348,174,682
	Time of Use (TOU)-Off Peak	423,198	1,050,258,695	500.00	20.68	2,539,190,540	21,719,349,812	24,258,540,352	500.00	24.78	2,539,190,540	26,005,985,970	28,545,176,510
	Total Commercial	**452,000**	**2,057,186,041**			**2,580,003,030**	**46,318,351,160**	**48,898,354,190**			**2,580,003,030**	**54,714,766,358**	**57,294,769,388**
INDUSTRIAL	B1	1	44,362,429	-	22.87	-	1,014,568,757	1,014,568,757		26.95	-	1,195,634,236	1,195,634,236
	B1- Peak	-	88,858,109	-	26.78	-	2,377,843,000	2,377,843,000	-	30.84	-	2,740,517,820	2,740,517,820
	B1- Off Peak	421,518	513,580,562	-	20.66	-	10,610,574,411	10,610,574,411	-	24.74	-	12,706,756,064	12,706,756,064
	B2	9,212	30,393,549	500.00	22.78	55,269,675	691,759,452	747,029,127	500.00	26.84	55,269,675	815,811,284	871,080,959
	B2 - Time of Use (TOU)-Peak	-	422,055,288	-	26.76	-	11,294,198,973	11,294,198,973	-	30.84	-	13,016,819,678	13,016,819,678
	B2 - Time of Use (TOU)-Off Peak	915,233	2,371,455,283	500.00	20.16	5,491,397,045	47,808,538,498	53,299,935,543	500.00	24.24	5,491,397,045	57,487,645,189	62,979,042,234
	B3 - Time of Use (TOU)-Peak	-	895,590,935	-	26.76	-	23,966,013,423	23,966,013,423	-	30.84	-	27,621,372,339	27,621,372,339
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	4,656,747,141	460.00	21.56	5,791,383,702	100,399,468,354	106,190,852,056	460.00	25.64	5,791,383,702	119,406,005,264	125,197,388,966
	B4 - Time of Use (TOU)-Peak	-	316,654,984	-	26.76	-	8,473,687,379	8,473,687,379	-	30.84	-	9,766,116,293	9,766,116,293
	B4 -Time of Use (TOU)-Off Peak	377,646	1,727,839,095	440.00	21.36	1,993,970,752	36,906,643,073	38,900,613,825	440.00	25.44	1,993,970,752	43,958,827,050	45,952,797,802
	Total Industrial	**2,772,774**	**11,067,537,455**			**13,332,021,175**	**243,543,295,320**	**256,875,316,494**			**13,332,021,175**	**288,715,505,237**	**302,047,526,411**
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	421,127	-	23.39	-	9,850,156	9,850,156	-	27.47	-	11,568,987	11,568,987
	C1(b) Supply at 400 Volts - exceeding 5kW	855	3,456,427	500.00	23.19	5,127,980	80,154,532	85,282,512	500.00	27.27	5,127,980	94,261,954	99,389,934
	Time of Use (TOU)-Peak	-	4,552,630	-	26.78	-	121,919,423	121,919,423	-	30.86	-	140,501,004	140,501,004
	Time of Use (TOU)-Off Peak	5,680	32,431,188	500.00	20.18	34,077,400	654,461,382	688,538,782	500.00	24.26	34,077,400	786,829,440	820,906,840
	C2 Supply at 11 kV	12,351	81,640,156	500.00	23.09	74,103,215	1,885,071,422	1,959,174,637	500.00	27.17	74,103,215	2,218,286,169	2,292,389,384
	Time of Use (TOU)-Peak	-	76,293,377	-	26.78	-	2,043,136,629	2,043,136,629	-	30.86	-	2,354,528,431	2,354,528,431
	Time of Use (TOU)-Off Peak	75,357	329,372,480	460.00	21.58	415,970,442	7,107,858,128	7,523,828,570	460.00	25.66	415,970,442	8,452,193,567	8,868,164,009
	C3 Supply above 11 kV	103,221	161,621,378	440.00	22.98	545,007,258	3,714,059,264	4,259,066,522	440.00	27.06	545,007,258	4,373,717,732	4,918,724,990
	Time of Use (TOU)-Peak	-	23,907,748	-	26.78	-	640,249,502	640,249,502	-	30.86	-	737,829,098	737,829,098
	Time of Use (TOU)-Off Peak	-	102,271,943	440.00	21.38	-	2,186,574,151	2,186,574,151	440.00	25.46	-	2,603,997,603	2,603,997,603
	Total Single Point Supply	**197,484**	**815,968,464**			**1,074,288,296**	**18,443,334,586**	**19,517,620,883**			**1,074,288,296**	**21,773,713,986**	**22,848,000,282**
AGRICULTURE TUBEWELL- TARIFF D	D1 Scarp	-	1,669,626	-	23.39	-	39,052,552	39,052,552	-	27.47	-	45,867,139	45,867,139
	D2 Agricultual Tube-wells	20,495	78,641,807	200.00	26.78	49,188,930	2,106,027,599	2,155,216,529	200.00	30.86	49,188,930	2,427,004,532	2,476,193,462
	D-1(b) SCARP and agricultural more than 20 KW	-	-	-					-				
	Time of Use (TOU) - Peak	-	205,771,984	-	26.78	-	5,510,573,726	5,510,573,726	-	30.86	-	6,350,433,116	6,350,433,116
	Time of Use (TOU) -Off Peak	452,209	1,222,635,342	200.00	20.18	1,085,300,946	24,672,781,200	25,758,082,146	200.00	24.26	1,085,300,946	29,662,973,511	30,748,274,457
	Total Agriculture	**472,704**	**1,508,718,759**			**1,134,489,876**	**32,328,435,076**	**33,462,924,954**			**1,134,489,876**	**38,486,278,299**	**39,620,768,175**
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	476,661	-	27.78	-	13,242,204	13,242,204		31.86	-	15,187,781	15,187,781
	E-1(ii)Commercial Supply	14	58,015,441	-	23.76	-	1,378,446,868	1,378,446,868		27.84	-	1,615,237,181	1,615,237,181
	E-2 Industrial Supply	1	3,222,452	-	25.76	-	83,010,373	83,010,373		29.84	-	96,162,829	96,162,829
											-	-	-
	Total Temporary	**15**	**61,714,574**			-	**1,474,699,444**	**1,474,699,444**				**1,726,587,790**	**1,726,587,790**
OTHERS	Public Lighting - G	-	157,210,138	-	27.11	-	4,261,966,845	4,261,966,845		31.19	-	4,903,820,817	4,902,920,817
	Residential Colonies-H	-	9,968,293	-	27.40	-	273,131,242	273,131,242		31.48	-	313,816,882	313,816,882
	Railway Traction - I	-	-	-	27.42	-	-	-		31.50	-	-	-
	Co-Generation Tariff		-			-	-				-	-	-
Special Contracts	J-2A 85	327	1,598,296	-	23.77	-	37,991,489	37,991,489		27.85	-	44,514,941	44,514,941
	J-2 (C) T 87 Peak	-	2,175,833	-	26.78	-	58,268,808	58,268,808		30.86	-	67,149,482	67,149,482
	J-2 (C) T 87 Off Peak	2,535	9,810,071	-	20.67	-	202,774,167	202,774,167		24.75	-	242,814,021	242,814,021
	Total	**4,153,732**	**28,393,000,000**			**18,120,800,376**	**628,336,205,523**	**646,457,005,899**			**18,120,800,376**	**744,035,228,780**	**762,156,029,156**

Form 28

LAHORE ELECTRIC SUPPLY COMPANY LIMITED
ESTIMATED REVENUE FOR FY 2024-25

PARTICULARS		Avg. Load (kW)	Projected Sales for FY 2024-25 (kWh)	Tariff Determined by NEPRA Dated: 02-06-2022		Total Revenue as per NEPRA Tariff			Proposed Tariff for 2024-25		Total Revenue as per Proposed Tariff for FY 2024-25		
				Fixed Charges Rs./kW/M	Variable Charges Rs./kWh	Fixed Charges (Rs.)	Variable Charges (Rs.)	Total (Rs.)	Fixed Charges Rs./kW/M	Variable Charges Rs./kWh	Fixed Charges (Rs.)	Variable Charges (Rs.)	Total (Rs.)
	1	2	3	4	5	6	7	8	4	5	6	7	8
RESIDENTIAL	Up to 50 Units	201,056	47,549,644		5.00	-	237,703,222	237,703,222		5.00	-	237,703,222	237,703,222
	For peak load requirement up to 5 kW	-											
	01-100 Units per month	-	2,833,435,024		19.39	-	54,940,305,106	54,940,305,106		22.88	-	64,817,259,308	64,817,259,308
	101-200 Units per month		2,839,481,106		22.58	-	64,115,483,371	64,115,483,371		26.07	-	74,013,513,361	74,013,513,361
	201-300 Units per month	-	2,945,533,045		23.10	-	68,041,813,345	68,041,813,345		26.59	-	78,309,525,413	78,309,525,413
	301 - 700 Units per month	-	1,639,699,773		24.34	-	39,910,292,478	39,910,292,476		27.83	-	45,626,054,238	45,626,054,238
	Above700 Units per month	-	283,230,935		27.78	-	7,868,155,375	7,868,155,375		31.27	-	8,855,458,401	8,855,458,401
	For peak load requirement exceeding 5 kW	-				-							
	Time of Use (TOU)-Peak	-	282,971,685	-	26.78	-	7,577,981,982	7,577,981,982	-	30.27	-	8,564,381,333	8,564,381,333
	Time of Use (TOU)-Off Peak	57,899	1,284,716,798	-	19.40	-	24,923,505,876	24,923,505,876	-	22.89	-	29,401,847,136	29,401,847,136
						-	-	-			-	-	
	Total Residential	258,754	12,156,609,020			-	267,615,240,755	267,615,240,755			-	309,825,742,413	309,825,742,413
G.Service	General Service	67,824	1,011,965,533	-	23.85	-	24,135,377,968	24,135,377,968	-	27.34	-	27,662,946,852	27,662,946,852
COMMERCIAL-A2	For peak load requirement up to 5 kW	22,000	769,848,752		23.77	-	18,299,304,840	18,299,304,840		27.26	-	20,982,888,831	20,982,888,831
		-											
	For peak load requirement exceeding 5 kW	-											
	Regular	6,802	27,273,475	500.00	21.78	40,812,490	594,016,284	634,828,774	500.00	25.27	40,812,490	689,087,765	729,900,255
	Time of Use (TOU)-Peak	-	249,884,925	-	26.78	-	6,611,042,687	6,611,042,687	-	30.27	-	7,471,578,939	7,471,578,939
	Time of Use (TOU)-Off Peak	423,198	1,088,913,305	500.00	20.68	2,639,190,540	22,518,727,143	25,057,917,683	500.00	24.17	2,539,190,540	26,314,525,088	28,853,715,628
	Total Commercial	452,000	2,132,900,457			2,680,003,030	48,023,090,954	50,603,093,984			2,580,003,030	55,458,080,823	58,038,083,853
INDUSTRIAL	B1	1	45,995,182	-	22.87	-	1,051,909,805	1,051,909,805		26.38	-	1,212,242,510	1,212,242,510
	B1-Peak	-	92,128,518	-	26.76	-	2,465,359,146	2,465,359,146	-	30.25	-	2,788,506,145	2,788,506,145
	B1- Off Peak	421,518	532,482,816	-	20.66	-	11,001,094,971	11,001,094,971	-	24.15	-	12,857,254,840	12,857,254,840
	B2	9,212	31,512,263	500.00	22.76	55,269,675	717,219,552	772,489,227	500.00	26.25	55,269,675	827,066,918	882,336,593
	B2 - Time of Use (TOU)-Peak	-	437,558,947	-	26.76	-	11,709,880,230	11,709,880,230	-	30.25	-	13,235,253,481	13,235,253,481
	B2 - Time of Use (TOU)-Off Peak	915,233	2,458,736,330	500.00	20.16	5,491,397,045	49,568,124,408	55,059,521,453	500.00	23.65	5,491,397,045	58,138,931,898	63,630,328,943
	B3 - Time of Use (TOU)-Peak	-	928,553,022	-	26.76	-	24,848,078,862	24,848,078,862	-	30.25	-	28,084,883,516	28,084,883,516
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	4,826,138,003	460.00	21.56	5,791,383,702	104,094,655,352	109,886,039,054	460.00	25.05	5,791,383,702	120,924,862,341	126,716,246,043
	B4 - Time of Use (TOU)-Peak	-	328,309,422	-	26.76	-	8,785,560,140	8,785,560,140	-	30.25	-	9,930,000,404	9,930,000,404
	B4 -Time of Use (TOU)-Off Peak	377,646	1,791,431,947	440.00	21.38	1,993,970,752	38,264,986,397	40,258,957,150	440.00	24.85	1,993,970,752	44,509,665,083	46,503,635,835
	Total Industrial	2,772,774	11,474,876,470			13,332,021,175	252,508,868,863	265,838,890,038			13,332,021,175	292,506,667,135	305,838,688,309
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	436,626	-	23.39	-	10,212,690	10,212,690	-	26.88	-	11,734,707	11,734,707
	C1(b) Supply at 400 Volts - exceeding 5kW	656	3,583,640	500.00	23.19	5,127,980	83,104,607	88,232,587	500.00	26.68	5,127,980	95,596,669	100,724,649
	Time of Use (TOU)-Peak	-	4,720,189	-	26.78	-	126,406,648	126,406,648	-	30.27	-	142,880,559	142,880,559
	Time of Use (TOU)-Off Peak	5,680	33,624,813	500.00	20.18	34,077,400	678,546,732	712,626,132	500.00	23.57	34,077,400	795,760,081	829,837,481
	C2 Supply at 11 kV	12,351	84,644,919	500.00	23.09	74,103,215	1,954,451,189	2,028,554,401	500.00	26.58	74,103,215	2,249,511,417	2,323,614,632
	Time of Use (TOU)-Peak	-	79,101,343	-	26.78	-	2,118,333,959	2,118,333,959	-	30.27	-	2,394,070,064	2,394,070,064
	Time of Use (TOU)-Off Peak	75,357	341,494,984	460.00	21.58	415,970,442	7,369,461,754	7,785,432,196	460.00	25.07	415,970,442	8,559,865,023	8,975,835,465
	C3 Supply above 11 kV	103,221	167,569,828	440.00	22.98	545,007,258	3,850,754,644	4,395,761,902	440.00	26.47	545,007,258	4,434,879,390	4,979,886,649
	Time of Use (TOU)-Peak	-	24,787,669	-	26.78	-	663,813,786	663,813,786	-	30.27	-	750,220,100	750,220,100
	Time of Use (TOU)-Off Peak	-	106,036,047	440.00	21.38	-	2,267,050,676	2,267,050,676	440.00	24.87	-	2,636,677,354	2,636,677,354
	Total Single Point Supply	197,484	846,000,958			1,074,286,296	19,122,138,682	20,196,424,977			1,074,286,296	22,071,175,365	23,145,461,661
AGRICULTURE TUBEWELL- TARIFF D	D1 Scarp	-	1,731,076	-	23.39	-	40,489,876	40,489,876	-	26.88	-	46,524,163	46,524,163
	D2 Agricultual Tube-wells	20,495	81,536,207	200.00	26.78	49,188,930	2,183,539,621	2,232,728,551	200.00	30.27	49,188,930	2,467,763,320	2,516,952,250
	D-1(b) SCARP and agricultural more than 20 KW	-		-					-				
	Time of Use (TOU) - Peak	-	213,345,390	-	26.78	-	5,713,389,545	5,713,389,545	-	30.27	-	6,457,081,435	6,457,081,435
	Time of Use (TOU) -Off Peak	452,209	1,267,634,248	200.00	20.18	1,085,300,948	25,580,859,119	26,666,160,065	200.00	23.67	1,085,300,948	29,999,653,023	31,084,953,969
	Total Agriculture	472,704	1,564,246,921			1,134,489,878	33,518,278,161	34,652,768,037			1,134,489,878	38,971,021,941	40,105,511,817
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	494,226	-	27.78	-	13,729,581	13,729,581		31.27	-	15,452,381	15,452,381
	E-1(ii)Commercial Supply	14	60,150,690	-	23.76	-	1,429,180,393	1,429,180,393		27.25	-	1,638,857,200	1,638,857,200
	E-2 Industrial Supply	1	3,341,054	-	25.76	-	86,065,557	86,065,557		29.25	-	97,712,000	97,712,000
											-	-	-
	Total Temporary	15	63,985,970			-	1,528,975,531	1,528,975,531				1,752,021,581	1,752,021,581
OTHERS	Public Lighting - G	-	162,998,233	-	27.11	-	4,418,827,680	4,418,827,680		30.60	-	4,987,009,722	4,987,009,722
	Residential Colonies-H	-	10,335,175	-	27.40	-	283,183,795	283,183,795		30.89	-	319,210,755	319,210,755
	Railway Traction - I	-	-	-	27.42	-	-	-		30.91	-	-	-
	Co-Generation Tariff	-	-			-	-				-	-	
	J-2A 65	327	1,657,121	-	23.77	-	39,389,760	39,389,760		27.26	-	45,166,248	45,166,248
	J-2 (C) T 67 Peak	-	2,255,914	-	26.78	-	60,413,363	60,413,363		30.27	-	68,277,181	68,277,181
	J-2 (C) T 67 Off Peak	2,535	10,171,129	-	20.67	-	210,237,239	210,237,239		24.16	-	245,692,358	245,692,358
	Total	4,153,732	29,438,000,000			18,120,800,378	651,462,022,970	669,582,823,348			18,120,800,378	753,913,012,173	772,033,812,550

Form 28

LAHORE ELECTRIC SUPPLY COMPANY LIMITED
ESTIMATED REVENUE FOR FY 2025-26

	PARTICULARS	Avg. Load (kW)	Projected Sales for FY 2025-26 (kWh)	Tariff Determined by NEPRA Dated: 02-06-2022		Total Revenue as per NEPRA Tariff			Proposed Tariff for 2025-26		Total Revenue as per Proposed Tariff for FY 2025-26		
				Fixed Charges Rs./ kW/ M	Variable Charges Rs./ kWh	Fixed Charges (Rs.)	Variable Charges (Rs.)	Total (Rs.)	Fixed Charges Rs./ kW/ M	Variable Charges Rs./ kWh	Fixed Charges (Rs.)	Variable Charges (Rs.)	Total (Rs.)
	1	2	3	4	5	6	7	8	4	5	6	7	8
RESIDENTIAL	Up to 50 Units	201,056	49,753,114		5.00	-	248,765,571	248,765,571		5.00	-	248,765,571	248,765,571
	For peak load requirement up to 5 kW	-											
	01-100 Units per month	-	2,965,298,804		19.39	-	57,497,143,618	57,497,143,618		23.29	-	69,056,566,040	69,056,566,040
	101-200 Units per month	-	2,971,626,262		22.58	-	67,099,321,003	67,099,321,003		26.48	-	78,683,409,123	78,683,409,123
	201-300 Units per month	-	3,082,613,699		23.10	-	71,208,376,436	71,208,376,436		27.00	-	83,225,119,314	83,225,119,314
	301 - 700 Units per month	-	1,716,008,921		24.34	-	41,767,657,131	41,767,657,131		28.24	-	48,457,057,748	48,457,057,748
	Above700 Units per month	-	296,412,074		27.78	-	8,234,327,427	8,234,327,427		31.68	-	9,389,810,414	9,389,810,414
	For peak load requirement exceeding 5 kW	-				-							
	Time of Use (TOU)-Peak	-	296,140,769	-	26.78	-	7,930,649,804	7,930,649,804	-	30.68	-	9,085,075,181	9,085,075,181
	Time of Use (TOU)-Off Peak	57,699	1,344,505,575	-	19.40	-	26,083,408,147	26,083,408,147	-	23.30	-	31,324,602,591	31,324,602,591
						-	-	-			-	-	
	Total Residential	258,754	12,722,359,219			-	280,069,649,337	280,069,649,337			-	329,470,405,982	329,470,405,982
G.Service	A-3	67,824	1,059,060,879	-	23.85	-	25,258,601,958	25,258,601,958	-	27.75	-	29,387,066,799	29,387,066,799
COMMERCIAL-A2													
	For peak load requirement up to 5 kW	22,000	805,676,349		23.77	-	19,150,926,813	19,150,926,813		27.67	-	22,291,640,011	22,291,640,011
		-			-		-			-			
	For peak load requirement exceeding 5 kW	-											
	Regular	6,802	28,542,741	500.00	21.78	40,812,490	621,660,904	662,473,394	500.00	25.68	40,812,490	732,927,126	773,739,616
	Time of Use (TOU)-Peak	-	258,353,645	-	26.78	-	6,918,710,815	6,918,710,815	-	30.68	-	7,925,833,021	7,925,833,021
	Time of Use (TOU)-Off Peak	423,198	1,139,589,683	500.00	20.68	2,539,190,540	23,566,714,649	26,105,905,188	500.00	24.58	2,539,190,540	28,009,089,439	30,548,289,979
	Total Commercial	452,000	2,232,162,418			2,580,003,030	50,258,012,980	52,838,016,010			2,580,003,030	58,959,499,597	61,539,502,627
INDUSTRIAL	B1	1	48,135,728	-	22.87	-	1,100,864,096	1,100,864,096		26.77	-	1,288,508,323	1,288,508,323
	B1- Peak	-	96,416,040	-	26.78	-	2,580,093,232	2,580,093,232	-	30.66	-	2,955,945,310	2,955,945,310
	B1- Off Peak	421,518	557,263,761	-	20.66	-	11,513,069,293	11,513,069,293	-	24.56	-	13,685,412,630	13,685,412,630
	B2	9,212	32,978,817	500.00	22.76	55,269,675	750,597,866	805,867,541	500.00	26.66	55,269,675	879,156,939	934,426,614
	B2 - Time of Use (TOU)-Peak	-	457,953,675	-	26.76	-	12,254,840,347	12,254,840,347	-	30.66	-	14,040,049,946	14,040,049,946
	B2 - Time of Use (TOU)-Off Peak	915,233	2,573,162,200	500.00	20.16	5,491,397,045	51,874,949,954	57,366,346,999	500.00	24.06	5,491,397,045	61,905,732,779	67,397,129,824
	B3 - Time of Use (TOU)-Peak	-	971,766,475	-	26.76	-	26,004,470,874	26,004,470,874	-	30.66	-	29,792,641,891	29,792,641,891
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	5,052,832,244	460.00	21.56	5,791,383,702	108,939,063,186	114,730,446,889	460.00	25.46	5,791,383,702	128,636,174,738	134,427,558,439
	B4 - Time of Use (TOU)-Peak	-	343,588,446	-	26.76	-	9,194,426,622	9,194,426,622	-	30.66	-	10,533,614,244	10,533,614,244
	B4 -Time of Use (TOU)-Off Peak	377,646	1,874,802,481	440.00	21.36	1,993,970,752	40,045,780,995	42,039,751,747	440.00	25.26	1,993,970,752	47,354,195,725	49,348,166,477
	Total Industrial	2,772,774	12,008,899,887			13,332,021,175	264,258,156,666	277,590,177,840			13,332,021,175	311,071,632,522	324,403,653,697
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	456,646	-	23.39	-	10,687,973	10,687,973	-	27.29	-	12,469,255	12,469,255
	C1(b) Supply at 400 Volts - exceeding 5kW	855	3,750,417	500.00	23.19	5,127,980	86,972,170	92,100,150	500.00	27.09	5,127,980	101,592,165	106,720,145
	Time of Use (TOU)-Peak	-	4,939,858	-	26.78	-	132,289,423	132,289,423	-	30.68	-	151,546,138	151,546,138
	Time of Use (TOU)-Off Peak	5,660	35,189,661	500.00	20.18	34,077,400	710,127,364	744,204,764	500.00	24.08	34,077,400	847,304,822	881,382,222
	C2 Supply at 11 kV	12,351	88,584,166	500.00	23.09	74,103,215	2,045,408,388	2,119,511,603	500.00	26.99	74,103,215	2,390,730,004	2,464,833,219
	Time of Use (TOU)-Peak	-	82,782,600	-	26.78	-	2,216,918,017	2,216,918,017	-	30.68	-	2,539,623,783	2,539,623,783
	Time of Use (TOU)-Off Peak	75,357	357,387,644	460.00	21.58	415,970,442	7,712,425,358	8,128,395,801	460.00	25.48	415,970,442	9,105,605,253	9,521,575,695
	C3 Supply above 11 kV	103,221	175,368,274	440.00	22.98	545,007,258	4,029,962,941	4,574,970,200	440.00	26.88	545,007,258	4,713,569,132	5,258,596,390
	Time of Use (TOU)-Peak	-	25,941,250	-	26.78	-	694,706,676	694,706,676	-	30.68	-	795,831,683	795,831,683
	Time of Use (TOU)-Off Peak	-	110,970,804	440.00	21.38	-	2,372,555,786	2,372,555,786	440.00	25.28	-	2,805,145,707	2,805,145,707
	Total Single Point Supply	197,484	855,371,621			1,074,288,296	20,012,054,097	21,086,340,393			1,074,288,296	23,463,437,942	24,537,724,238
AGRICULTURE TUBEWELL- TARIFF D	D1 Scarp	-	1,811,638	-	23.39	-	42,374,213	42,374,213	-	27.29	-	49,438,398	49,438,398
	D2 Agricultural Tube-wells	20,495	85,330,779	200.00	26.78	49,188,930	2,285,156,253	2,334,347,183	200.00	30.68	49,188,930	2,617,797,412	2,666,986,342
	D-1(b) SCARP and agricultural more than 20 KW	-		-					-				
	Time of Use (TOU) - Peak	-	223,274,162	-	26.78	-	5,979,282,054	5,979,282,054	-	30.68	-	6,849,856,502	6,849,856,502
	Time of Use (TOU) -Off Peak	452,209	1,326,628,029	200.00	20.18	1,085,300,946	26,771,353,616	27,856,654,562	200.00	24.08	1,085,300,946	31,942,857,240	33,028,158,186
	Total Agriculture	472,704	1,637,044,607			1,134,489,876	35,078,168,136	36,212,658,012			1,134,489,876	41,459,747,551	42,594,237,427
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	517,226	-	27.78	-	14,368,535	14,368,535		31.68	-	16,384,801	16,384,801
	E-1(ii)Commercial Supply	14	62,950,012	-	23.76	-	1,495,692,287	1,495,692,287		27.66	-	1,741,086,028	1,741,086,028
	E-2 Industrial Supply	1	3,496,542	-	25.76	-	90,070,918	90,070,918		29.66	-	103,701,249	103,701,249
											-	-	-
	Total Temporary	15	66,963,780			-	1,600,131,740	1,600,131,740				1,861,172,078	1,861,172,078
OTHERS	Public Lighting - G	-	170,581,831	-	27.11	-	4,624,473,447	4,624,473,447		31.01	-	5,289,440,973	5,289,440,973
	Residential Colonies-H	-	10,818,158	-	27.40	-	296,362,741	296,362,741		31.30	-	338,526,634	338,526,634
	Railway Traction - I	-	-	-	27.42	-	-	-		31.32	-	-	-
	Co-Generation Tariff	-	-			-	-		-		-	-	
	J-2A 85	327	1,734,241	-	23.77	-	41,222,899	41,222,899		27.67	-	47,983,371	47,983,371
	J-2 (C) T 87 Peak	-	2,360,901	-	26.78	-	63,224,930	63,224,930		30.68	-	72,428,270	72,428,270
	J-2 (C) T 87 Off Peak	2,535	10,644,478	-	20.67	-	220,021,362	220,021,362		24.57	-	261,516,006	261,516,006
	Total	4,224,417	30,808,000,000			16,120,800,376	681,780,060,293	699,900,860,668			16,120,800,376	801,682,857,726	819,803,658,102

Form 28

LAHORE ELECTRIC SUPPLY COMPANY LIMITED
ESTIMATED REVENUE FOR FY 2026-27

PARTICULARS		Avg. Load (kW)	Projected Sales for FY 2026-27 (kWh)	Tariff Determined by NEPRA Dated; 02-06-2022		Total Revenue as per NEPRA Tariff			Proposed Tariff for 2026-27		Total Revenue as per Proposed Tariff for FY 2026-27		
				Fixed Charges Rs./ kW/ M	Variable Charges Rs./ kWh	Fixed Charges (Rs.)	Variable Charges (Rs.)	Total (Rs.)	Fixed Charges Rs./ kW/ M	Variable Charges Rs./ kWh	Fixed Charges (Rs.)	Variable Charges (Rs.)	Total (Rs.)
	1	2	3	4	5	6	7	8	4	5	6	7	8
RESIDENTIAL	Up to 50 Units	201,056	51,923,595		5.00	-	259,617,977	259,617,977		5.00	-	259,617,977	259,617,977
	For peak load requirement up to 5 kW	-											
	01-100 Units per month	-	3,094,660,061		19.39	-	60,005,458,584	60,005,458,584		23.56	-	72,909,155,407	72,909,155,407
	101-200 Units per month	-	3,101,263,554		22.58	-	70,026,531,060	70,026,531,060		26.75	-	82,957,762,242	82,957,762,242
	201-300 Units per month	-	3,217,082,821		23.10	-	74,314,844,170	74,314,844,170		27.27	-	87,729,044,631	87,729,044,631
	301 - 700 Units per month	-	1,790,669,286		24.34	-	43,589,772,529	43,589,772,529		28.51	-	51,057,100,552	51,057,100,552
	Above700 Units per month	-	309,343,061		27.78	-	8,593,550,228	8,593,550,228		31.95	-	9,883,407,270	9,883,407,270
	For peak load requirement exceeding 5 kW	-				-							
	Time of Use (TOU)-Peak	-	309,059,920	-	26.78	-	8,276,624,659	8,276,624,659	-	30.95	-	9,565,301,098	9,565,301,098
	Time of Use (TOU)-Off Peak	57,599	1,403,159,674	-	19.40	-	27,221,297,674	27,221,297,674	-	23.57	-	33,072,003,946	33,072,003,946
						-	-	-			-	-	
	Total Residential	256,754	13,277,372,552			-	292,287,698,880	292,287,698,880			-	347,433,393,124	347,433,393,124
G.Service	A-3	67,824	1,105,262,444	-	23.85	-	26,360,509,268	26,360,509,268	-	28.02	-	30,969,083,802	30,969,083,802
COMMERCIAL-A2													
	For peak load requirement up to 5 kW	22,000	840,824,008		23.77	-	19,986,386,816	19,986,386,816		27.94	-	23,492,341,338	23,492,341,338
		-											
	For peak load requirement exceeding 5 kW	-											
	Regular	6,802	29,787,919	500.00	21.78	40,812,490	648,780,881	689,593,371	500.00	25.95	40,812,490	772,986,538	813,799,028
	Time of Use (TOU)-Peak	-	269,624,331	-	26.78	-	7,220,539,591	7,220,539,591	-	30.95	-	8,344,782,822	8,344,782,822
	Time of Use (TOU)-Off Peak	423,198	1,189,304,320	500.00	20.68	2,539,190,540	24,594,813,340	27,134,003,880	500.00	24.85	2,539,190,540	29,553,814,353	32,093,004,893
	Total Commercial	452,000	2,329,540,578			2,580,003,030	52,450,520,426	55,030,523,456			2,580,003,030	62,163,925,048	64,743,928,078
INDUSTRIAL	B1	1	50,235,001		22.87	-	1,148,869,328	1,148,869,328		27.04	-	1,358,355,179	1,358,355,179
	B1- Peak	-	100,622,193	-	26.76	-	2,692,649,883	2,692,649,883	-	30.93	-	3,112,210,754	3,112,210,754
	B1- Off Peak	421,518	581,574,410	-	20.66	-	12,015,327,315	12,015,327,315	-	24.83	-	14,440,297,961	14,440,297,961
	B2	9,212	34,417,519	500.00	22.76	55,269,675	783,342,722	838,612,397	500.00	26.93	55,269,675	926,852,256	982,121,931
	B2 - Time of Use (TOU)-Peak	-	477,931,919	-	26.76	-	12,789,458,155	12,789,458,155	-	30.93	-	14,782,274,317	14,782,274,317
	B2 - Time of Use (TOU)-Off Peak	915,233	2,685,416,485	500.00	20.16	5,491,397,045	54,137,996,330	59,629,393,375	500.00	24.33	5,491,397,045	65,335,284,394	70,826,681,439
	B3 - Time of Use (TOU)-Peak	-	1,014,159,819	-	26.76	-	27,138,916,760	27,138,916,760	-	30.93	-	31,367,623,817	31,367,623,817
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	5,273,262,216	460.00	21.56	5,791,383,702	113,691,533,354	119,482,917,056	460.00	25.73	5,791,383,702	135,679,272,089	141,470,655,791
	B4 - Time of Use (TOU)-Peak	-	358,577,503	-	26.76	-	9,595,533,991	9,595,533,991	-	30.93	-	11,090,682,162	11,090,682,162
	B4 -Time of Use (TOU)-Off Peak	377,646	1,956,590,800	440.00	21.36	1,993,970,752	41,792,779,490	43,786,750,243	440.00	25.53	1,993,970,752	49,951,108,352	51,945,079,105
	Total Industrial	2,772,774	12,532,788,514			13,332,021,175	275,786,427,328	289,118,448,503			13,332,021,175	328,043,961,321	341,375,982,496
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	476,881	-	23.39	-	11,154,236	11,154,236	-	27.56	-	13,142,868	13,142,868
	C1(b) Supply at 400 Volts - exceeding 5kW	855	3,914,029	500.00	23.19	5,127,980	90,766,334	95,894,314	500.00	27.36	5,127,980	107,086,525	112,214,505
	Time of Use (TOU)-Peak	-	5,155,360	-	26.78	-	138,060,553	138,060,553	-	30.95	-	159,556,681	159,556,681
	Time of Use (TOU)-Off Peak	5,680	36,724,811	500.00	20.18	34,077,400	741,106,693	775,184,093	500.00	24.35	34,077,400	894,236,867	928,314,267
	C2 Supply at 11 kV	12,351	92,448,663	500.00	23.09	74,103,215	2,134,639,396	2,208,742,611	500.00	27.26	74,103,215	2,520,119,340	2,594,222,555
	Time of Use (TOU)-Peak	-	86,393,393	-	26.78	-	2,313,631,138	2,313,631,138	-	30.95	-	2,673,865,176	2,673,865,176
	Time of Use (TOU)-Off Peak	75,357	372,978,692	460.00	21.58	415,970,442	8,048,880,165	8,464,850,607	460.00	25.75	415,970,442	9,604,076,491	10,020,046,934
	C3 Supply above 11 kV	103,221	183,018,721	440.00	22.98	545,007,258	4,205,770,206	4,750,777,464	440.00	27.15	545,007,258	4,968,897,024	5,513,904,282
	Time of Use (TOU)-Peak	-	27,072,938	-	26.78	-	725,013,277	725,013,277	-	30.95	-	837,898,369	837,898,369
	Time of Use (TOU)-Off Peak	-	115,811,908	440.00	21.38	-	2,476,058,609	2,476,058,609	440.00	25.55	-	2,958,955,512	2,958,955,512
	Total Single Point Supply	197,484	923,895,987			1,074,288,298	20,885,080,606	21,959,368,902			1,074,288,298	24,737,834,655	25,812,120,950
AGRICULTURE TUBEWELL- TARIFF D	D1 Scarp	-	1,890,871	-	23.39	-	44,222,790	44,222,790	-	27.56	-	52,106,254	52,106,254
	D2 Agricultual Tube-wells	20,495	89,053,337	200.00	26.78	49,188,930	2,384,848,356	2,434,037,286	200.00	30.95	49,188,930	2,756,170,968	2,805,359,898
	D-1(b) SCARP and agricultural more than 20 KW	-		-					-				
	Time of Use (TOU) - Peak	-	233,014,504	-	26.78	-	6,240,128,426	6,240,128,426	-	30.95	-	7,211,720,933	7,211,720,933
	Time of Use (TOU) -Off Peak	452,209	1,384,502,219	200.00	20.18	1,085,300,946	27,939,254,786	29,024,555,732	200.00	24.35	1,085,300,946	33,712,165,716	34,797,466,662
	Total Agriculture	472,704	1,708,460,731			1,134,489,876	36,608,454,360	37,742,944,236			1,134,489,876	43,732,183,871	44,866,653,747
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	539,780	-	27.78	-	14,995,363	14,995,363		31.95	-	17,246,106	17,246,106
	E-1(ii)Commercial Supply	14	65,696,208	-	23.76	-	1,560,941,911	1,560,941,911		27.93	-	1,834,873,115	1,834,873,115
	E-2 Industrial Supply	1	3,649,079	-	25.76	-	94,000,265	94,000,265		29.93	-	109,215,701	109,215,701
											-	-	-
	Total Temporary	15	69,885,077			-	1,669,937,539	1,669,937,539				1,961,334,922	1,961,334,922
OTHERS	Public Lighting - G	-	178,023,469	-	27.11	-	4,826,216,251	4,826,216,251		31.28	-	5,568,514,542	5,568,514,542
	Residential Colonies-H	-	11,288,014	-	27.40	-	309,291,575	309,291,575		31.57	-	356,358,815	356,358,815
	Railway Traction - I	-	-	-	27.42	-	-	-		31.59	-	-	-
	Co-Generation Tariff	-	-			-	-				-	-	
	J-2A 85	327	1,809,897	-	23.77	-	43,021,250	43,021,250		27.94	-	50,567,914	50,567,914
	J-2 (C) T 87 Peak	-	2,463,895	-	26.78	-	65,983,120	65,983,120		30.95	-	76,256,739	76,256,739
	J-2 (C) T 87 Off Peak	2,535	11,108,844	-	20.67	-	229,619,801	229,619,801		24.84	-	275,939,962	275,939,962
	Total	4,224,417	32,152,000,000			18,120,800,376	711,522,758,423	729,643,558,802			18,120,800,376	845,369,334,715	863,490,135,092

Form 28

LAHORE ELECTRIC SUPPLY COMPANY LIMITED
ESTIMATED REVENUE FOR FY 2027-28

	PARTICULARS	Avg. Load (kW)	Projected Sales for FY 2027-28 (kWh)	Tariff Determined by NEPRA Dated: 02-06-2022		Total Revenue as per NEPRA Tariff			Proposed Tariff for 2027-28		Total Revenue as per Proposed Tariff for FY 2027-28		
				Fixed Charges Rs./ kW/ M	Variable Charges Rs./ kWh	Fixed Charges (Rs.)	Variable Charges (Rs.)	Total (Rs.)	Fixed Charges Rs./ kW/ M	Variable Charges Rs./ kWh	Fixed Charges (Rs.)	Variable Charges (Rs.)	Total (Rs.)
	1	2	3	4	5	6	7	8	4	5	6	7	8
RESIDENTIAL	Up to 50 Units	201,055	54,547,875		5.00	-	- 272,739,376	272,739,376		5.00	-	272,739,376	272,739,376
	For peak load requirement up to 5 kW	-											
	01-100 Units per month	-	3,251,067,830		19.39	-	63,038,205,231	63,038,205,231		23.79	-	77,337,518,984	77,337,518,984
	101-200 Units per month	-	3,258,005,072		22.58	-	73,565,754,529	73,565,754,529		26.98	-	87,895,580,656	87,895,580,656
	201-300 Units per month	-	3,379,688,487		23.10	-	78,070,804,041	78,070,804,041		27.50	-	92,935,835,649	92,935,835,649
	301 - 700 Units per month	-	1,881,382,541		24.34	-	45,792,851,042	45,792,851,042		28.74	-	54,067,818,113	54,067,818,113
	Above700 Units per month	-	324,977,624		27.78	-	9,027,878,392	9,027,878,392		32.18	-	10,457,241,681	10,457,241,681
	For peak load requirement exceeding 5 kW	-				-							
	Time of Use (TOU)-Peak	-	324,580,173	-	26.78	-	8,694,935,030	8,694,935,030	-	31.18	-	10,122,990,026	10,122,990,026
	Time of Use (TOU)-Off Peak	57,699	1,474,077,019	-	19.40	-	28,597,094,164	28,597,094,164	-	23.80	-	35,080,591,552	35,080,591,552
						-	-	-			-	-	
	Total Residential	258,754	13,948,426,621			-	307,060,261,804	307,060,261,804			-	368,170,316,037	368,170,316,037
	A-3	67,824	1,151,123,711	-	23.85	-	27,692,800,517	27,692,800,517	-	28.25	-	32,799,821,693	32,799,821,693
COMMERCIAL-A2													
	For peak load requirement up to 5 kW	22,000	883,320,243		23.77	-	20,996,522,168	20,996,522,168		28.17	-	24,881,668,204	24,881,668,204
		-											
	For peak load requirement exceeding 5 kW	-											
	Regular	6,802	31,293,436	500.00	21.78	40,812,490	681,571,032	722,383,522	500.00	26.18	40,812,490	819,210,318	860,022,808
	Time of Use (TOU)-Peak	-	283,251,463	-	26.78	-	7,585,474,177	7,585,474,177	-	31.18	-	8,831,311,469	8,831,311,469
	Time of Use (TOU)-Off Peak	423,198	1,249,413,163	500.00	20.68	2,539,190,540	25,837,864,213	28,377,054,753	500.00	25.08	2,539,190,540	31,333,212,744	33,872,403,284
	Total Commercial	452,000	2,447,278,304			2,580,003,030	55,101,431,590	57,681,434,620			2,580,003,030	65,865,402,735	68,445,405,765
INDUSTRIAL	B1	1	52,774,620	-	22.87	-	1,206,955,550	1,206,955,550		27.27	-	1,439,076,466	1,439,076,466
	B1- Peak	-	105,707,757	-	26.78	-	2,828,739,584	2,828,739,584	-	31.18	-	3,293,678,633	3,293,678,633
	B1- Off Peak	421,518	610,967,867	-	20.66	-	12,622,596,128	12,622,596,128	-	25.06	-	15,309,842,804	15,309,842,804
	B2	9,212	36,157,021	500.00	22.76	55,269,675	822,933,787	878,203,462	500.00	27.16	55,269,675	981,964,791	1,037,234,466
	B2 - Time of Use (TOU)-Peak	-	502,087,162	-	26.76	-	13,435,852,454	13,435,852,454	-	31.16	-	15,644,204,366	15,644,204,366
	B2 - Time of Use (TOU)-Off Peak	915,233	2,821,140,601	500.00	20.16	5,491,397,045	56,874,194,515	62,365,591,560	500.00	24.56	5,491,397,045	69,282,540,541	74,773,937,586
	B3 - Time of Use (TOU)-Peak	-	1,065,416,852	-	26.76	-	28,510,549,621	28,510,549,621	-	31.16	-	33,196,818,256	33,196,818,256
	B3 - TTime of Use (TOU)-Off Peak	1,049,164	5,539,779,107	460.00	21.56	5,791,383,702	119,437,637,537	125,229,021,239	460.00	25.96	5,791,383,702	143,803,490,144	149,594,873,846
	B4 - Time of Use (TOU)-Peak	-	376,700,433	-	26.76	-	10,080,503,596	10,080,503,596	-	31.16	-	11,737,361,578	11,737,361,578
	B4 -Time of Use (TOU)-Off Peak	377,646	2,055,479,207	440.00	21.36	1,993,970,752	43,906,036,858	45,899,006,609	440.00	25.76	1,993,970,752	52,945,739,903	54,939,710,656
	Total Industrial	2,772,774	13,188,210,426			13,332,021,175	289,724,998,627	303,057,019,802			13,332,021,175	347,634,517,483	360,966,538,658
SINGLE POINT SUPPLY FOR FURTHER DISTRIBUTION	C1(a) Supply at 400 Volts -up to 5 kW	22	500,983	-	23.39	-	11,717,984	11,717,984	-	27.79	-	13,921,478	13,921,478
	C1(b) Supply at 400 Volts - exceeding 5kW	855	4,111,849	500.00	23.19	5,127,980	95,353,771	100,481,751	500.00	27.59	5,127,980	113,439,095	118,567,075
	Time of Use (TOU)-Peak	-	5,415,918	-	26.78	-	145,038,296	145,038,296	-	31.18	-	168,869,367	168,869,367
	Time of Use (TOU)-Off Peak	5,680	38,580,927	500.00	20.18	34,077,400	778,563,100	812,640,500	500.00	24.58	34,077,400	948,255,276	982,332,676
	C2 Supply at 11 kV	12,351	97,121,117	500.00	23.09	74,103,215	2,242,526,586	2,316,629,803	500.00	27.49	74,103,215	2,669,698,642	2,743,801,857
	Time of Use (TOU)-Peak	-	90,760,448	-	26.78	-	2,430,564,784	2,430,564,784	-	31.18	-	2,829,760,428	2,829,760,428
	Time of Use (TOU)-Off Peak	75,357	391,829,475	460.00	21.58	415,970,442	8,455,680,061	8,871,650,504	460.00	25.98	415,970,442	10,179,080,768	10,595,051,210
	C3 Supply above 11 kV	103,221	192,298,703	440.00	22.98	545,007,258	4,418,334,792	4,963,342,050	440.00	27.38	545,007,258	5,263,998,632	5,809,005,891
	Time of Use (TOU)-Peak	-	28,441,236	-	26.78	-	761,656,304	761,656,304	-	31.18	-	886,750,636	886,750,636
	Time of Use (TOU)-Off Peak	-	121,665,179	440.00	21.38	-	2,601,201,532	2,601,201,532	440.00	25.78	-	3,136,328,808	3,136,328,808
	Total Single Point Supply	197,484	970,695,834			1,074,286,296	21,940,637,212	23,014,923,508			1,074,286,296	26,210,091,129	27,284,377,425
AGRICULTURE TUBEWELL- TARIFF D	D1 Scarp	-	1,988,228	-	23.39	-	46,457,862	46,457,862	-	27.79	-	55,193,973	55,193,973
	D2 Agricultual Tube-wells	20,495	93,554,197	200.00	26.78	49,188,930	2,505,381,405	2,554,570,335	200.00	31.18	49,188,930	2,916,864,921	2,966,053,851
	D-1(b) SCARP and agricultural more than 20 KW	-		-					-				
	Time of Use (TOU) - Peak	-	244,791,332	-	26.78	-	6,555,511,878	6,555,511,878	-	31.18	-	7,632,188,298	7,632,188,298
	Time of Use (TOU) -Off Peak	452,209	1,454,476,594	200.00	20.18	1,085,300,946	29,351,337,674	30,436,638,620	200.00	24.58	1,085,300,946	35,748,625,859	36,833,926,805
	Total Agriculture	472,704	1,794,808,352			1,134,489,876	38,458,888,819	39,593,178,695			1,134,489,876	46,352,872,849	47,487,362,725
TEMPORARY SUPPLY TARIFF	E-1(i) Residential Supply	-	567,071	-	27.78	-	15,753,246	15,753,246		32.18	-	18,247,422	18,247,422
	E-1(ii)Commercial Supply	14	69,016,572	-	23.76	-	1,639,833,756	1,639,833,756		28.16	-	1,943,392,363	1,943,392,363
	E-2 Industrial Supply	1	3,833,507	-	25.76	-	98,751,149	98,751,149		30.16	-	115,612,232	115,612,232
											-	-	-
	Total Temporary	15	73,417,151			-	1,754,338,151	1,754,338,151				2,077,252,016	2,077,252,016
OTHERS	Public Lighting - G	-	167,020,985	-	27.11	-	5,070,138,912	5,070,138,912		31.51	-	5,892,721,488	5,892,721,488
	Residential Colonies-H	-	11,858,523	-	27.40	-	324,923,536	324,923,536		31.80	-	377,081,397	377,081,397
	Railway Traction - I	-	-	-	27.42	-	-	-		31.82	-	-	-
	Co-Generation Tariff	-	-			-	-	-			-	-	-
	J-2A 85	327	1,901,371	-	23.77	-	45,195,594	45,195,594		28.17	-	53,558,479	53,558,479
	J-2 (C) T 87 Peak	-	2,588,424	-	26.78	-	69,317,984	69,317,984		31.18	-	80,702,761	80,702,761
	J-2 (C) T 87 Off Peak	2,535	11,670,298	-	20.67	-	241,225,057	241,225,057		25.07	-	292,565,038	292,565,038
	Total	4,224,417	33,777,000,000			16,120,800,376	747,483,957,805	763,604,758,181			16,120,800,376	895,806,893,106	913,927,693,482

Annex-II

FINANCIAL STATEMENTS
OF
LAHORE ELECTRIC SUPPLY COMPANY LIMITED
FOR THE YEAR ENDED
JUNE 30, 2020

BDO

Tel: +92 42 3587 5707-10
Fax: +92 42 3571 7351
www.bdo.com.pk

Office No. 4, 6th Floor,
Askari Corporate Tower,
75/76 D-1, Main Boulevard
Gulberg III, Lahore-54660
Pakistan.

The Board of Directors
Lahore Electric Supply Company Limited (the Company)
Lahore.

March 27, 2023
L-58/AA-0838/23

AUDIT OF FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

Respected members of the Board,

We have completed the audit of your Company's financial statements for the above-referred year and are pleased to enclose herewith three copies of the draft financial statements together with our draft audit report thereon duly initialed by us for identification purposes. We shall be pleased to sign our report in its present or amended form after the financial statements are approved by the Board and signed on their behalf by the Chief Executive and at least one other Director authorized in this behalf and on receipt/review of the following:

a) Letter of representation addressed to us on behalf of the Board of Directors and signed by the Chief Executive and Chief Financial Officer as per draft provided by us.

b) Board of Director's resolutions in respect of the following:

- Additions to operating fixed assets amounting to Rs. 10,125.00 million;
- Additions to capital work in progress amounting to Rs. 7,097.00 million;
- Transfer from capital work in progress to operating fixed assets amounting to Rs. 7,537.00 million;
- Re-measurement gain or (loss) of post-retirement benefits obligation recognized through other comprehensive income amounting to Rs. 3,162.00 million;
- Allowance for expected credit loss during the year amounting to Rs. 1,735.00 million;
- Tariff differential subsidy adjusted against tariff rationalization surcharge / Inter–DISCO tariff rationalization surcharge amounting to Rs.17,081.00 million;
- Booking of supplementary charges advices received from the Central Power Purchasing Agency Guarantee Limited (CPPA-G) for the year amounting to Rs. 4,369.00 million;
- Transactions with related parties as disclosed in the notes to the financial statements;
- Provision for employees' retirement benefits amounting to Rs. 20,663.00 million;
- Provision for obsolete / slow moving items amounting to Rs. 15.541 million;
- Contingencies and commitments as disclosed in the notes to the financial statements;
- Remuneration of Chief Executive and Executives as disclosed in the notes to the financial statements; and
- Bank accounts opened and closed during the year.

BDO Ebrahim & Co., a Pakistan registered partnership firm, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

c) Directors' report duly signed by the Chief Executive and a director of the Company.
d) Responses to our confirmation requests as per annexure - 1.

Our comments and observations on this set of financial statements are as follows:

1. RESPONSIBILITIES OF THE MANAGEMENT AND AUDITORS IN RELATION TO THE FINANCIAL STATEMENTS

1.1 The responsibilities of the independent auditors in a usual examination of financial statements are stipulated in section 249 of the Companies Act, 2017 and International Standards on Auditing. While the auditors are responsible for forming and expressing their opinion on the financial statements, the responsibility for preparation of such statements is primarily that of the Company's management.

1.2 The management's responsibilities include the maintenance of adequate accounting records and internal controls, the selection and application of accounting policies, safeguarding of the assets of the Company and prevention and detection of frauds and irregularities. The audit of financial statements does not relieve the management of its responsibilities.

1.3 These draft financial statements shall remain and be deemed unaudited unless these have been approved by the Board, and signed by the Chief Executive and one Director authorized to do so on its behalf and the audit report on these financial statements has been signed by us.

2. OTHER INFORMATION

In connection with our audit of the financial statements our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. We request you to provide us a copy of the "Annual Report" to ensure that it is not materially inconsistent with the financial statements.

3. SIGNIFICANT MATTER ADDRESSED SPECIFICALLY IN AUDIT REPORT

3.1 CONTINGENCIES

We have noted that the Company has disclosed various contingencies in note 25 to the financial statements for the year ended June 30, 2020 which are as follows:

a) **Income Tax:**

The Company is defending various income tax lawsuits on income tax issues under section 122(5A), 221, 161/205 of Income Tax Ordinance, 2001 for different tax years from 2009 to 2019.

b) **Sales Tax:**

The taxation authorities have raised various sales tax demand against the Company on the issues of sales tax chargeability on subsidy income from the Government, tax charged on steel melter sector, sales tax not charged on meter rent, re-connection fees, other income, on receipts against deposit work, deferred credit, late filling of sales tax return and short payment of sales tax.

c) **Supplementary Charges:**

We have noted that the Company has not recorded debit invoices issued by the CPPA-G in respect of supplementary charges amounting to Rs. 14,565.00 million, being the Company's share in markup charged by Independent Power Producers (IPPs) due to delayed payment. The management is of the view that the Company has made timely payment to the CPPA-G and hence, not liable to pay supplementary charges.

d) **Provision for Workers' Profit Participation Fund (WPPF):**

We have noted that the Company has not paid its contribution of Rs. 2,047.56 million towards Worker Profit Participation Fund (WPPF) for the years 2004-2014 (excluding years where the Company was in losses) as per direction of the WAPDA. We have been informed by the management that the WAPDA has forwarded a summary in 2006 to Economic Coordination Committee (ECC) to exempt Distribution Companies (DISCOs) and NTDC from the provisions of the Companies Profit (Worker's Participation) Act 1968 (the WPPF Act) on the basis that the Company's employees do not fall under the definition of the worker as provided by section 2(f) of the WPPF Act. According to the management, there has been no update on this matter since then. Further, the Company has not accrued interest on the unpaid amount of the contribution payable to the fund. We request the Board to take up the matter with the Government for early resolution.

The management is of the view that the Company is expecting favorable outcome of these contingencies and hence, no provision has been recorded in these financial statements.

We understand that the Board agrees with the assessments and representations made by the management in this regard. Further, considering the significance of the matter, we have included emphasis of matter paragraph in our audit report.

3.2 RECEIVABLE FROM THE GOVERNMENT OF PAKISTAN

We have noted that the Company is carrying receivable balances from the Government of Pakistan against fuel price adjustment subsidy and agricultural subsidies which are long outstanding as at June 30, 2020 amounting to Rs. 5,470.00 million and Rs. 1,525.00 million, respectively. However, no provision has been recognized against these balances as the SECP, through its S.R.O no. 985(I)/2019, dated September 02, 2019, has exempted the requirements contained in IFRS 9 (Financial Instruments) related to application of Expected Credit Losses (ECL) method till June 30, 2021, in respect of financial assets due or ultimately due from the GoP, provided that such companies shall follow relevant requirements of IAS 39 - Financial Instruments: Recognition and Measurement, in respect of above referred financial assets during the exemption period. The details of these subsidies are as follows:

a) Fuel Price Adjustment:

During the year ended June 30, 2012, the Honorable Lahore High Court granted stay order that domestic consumers having electricity consumption up to 350 units per month are not liable for fuel price adjustment (FPA). Due to which the Company was not able to bill the FPA to such domestic consumers amounting to Rs. 5,470.00 million.

The NEPRA through its tariff determination for the year ended June 30, 2013, advised that the Company should claim the respective amount separately from the GoP in the form of subsidy. After the decision of the NEPRA, the Ministry of Water and Power (MoWP) vide letter no. PF-05(15-FPA)/2012 dated December 11, 2013, requested the DISCOs to send their claims of FPA's subsidy to the MoWP. In pursuance of this, the Company filed claims with the GoP as fuel price adjustment subsidy in financial year 2013.

After claims of the Company, the Power Planning and Monitoring Company (formerly known as PEPCO) being the centralized facilitator of the DISCOs, is in regular follow up with the MoWP for the adjustment of this subsidy. However, the same has not yet received by the Company.

b) Agriculture Subsidy:

Agriculture subsidy includes an amount of Rs. 838.00 million, being the general sales tax subsidy to the agriculture consumers on the electricity cost, for the years ended June 30, 2008 to 2010, and the remaining amount of Rs. 687.00 million represents the subsidy for the years ended June 30, 2014 to 2016, being the difference of tariff notified by the NEPRA and rate notified by the GoP for agriculture consumers.

The Company is in regular follow up with Power Planning and Monitoring Company (formerly known as PEPCO) and MoWP for the adjustment of this subsidy, however, this receivable is still outstanding. We understand that the Board agrees with the assessment and representations made by the management. As these receivables are long outstanding and recovery period of these amounts is not certain, therefore, we have included an emphasis of matter paragraph in our audit report.

4. OTHER SIGNIFICANT MATTERS

We draw attention of the Board to the other significant matters which are as follow:

4.1 Reconciliation Issues with Central Power Purchasing Agency (Guarantee) Limited (CPPA-G)

We have noted that there are differences between the balance as per Company's books of account and the balance confirmed by the CPPA-G. These differences are due to debit and credit notes issued but not recorded in the respective books of account by either both of the parties or by any one party. Below is the summary of reconciling items:

Description	Rs. (million)
Balance as per the Company books - (Payable)	**(202,763)**
Payment of surcharges made by the Company (a)	10,430
Syndicated loan's markup (b)	(12,935)
Use of system charges (c)	1,620
Supplementary charges not booked by the Company (d)	(18,880)
Others (e)	(229)
Balance as per CPPA-G's confirmation - Receivable from the Company	**(222,757)**

These differences are not material to the financial statements, however, our recommendations in this regard are as follow:

4.2 LINE LOSSES

According to the details provided by the management, line losses for the year may be summarized as follows:

Description	(Units in million)	(Units in million)
	Jun-20	Jun-19
Units billed according to CPPA-G invoices	23,528	24,338
Units billed to customers	(20,611)	(21,132)
Actual line losses @ 12.39% (2019: 13.17%)	2,917	3,206
Losses allowed by NEPRA @10.88% (2019: 11.75%)	2,560	2,789
Losses in excess of allowed units	357	417

The monthly trend of line losses for the current and prior period was as follows:

Month	Unit lost % (2019-20)	Unit lost % (2018-19)
July	14.29%	15.38%
August	14.44%	15.43%
September	10.40%	11.10%
October	14.09%	16.09%
November	4.08%	4.72%
December	8.14%	8.60%
January	7.60%	7.90%
February	4.91%	4.93%
March	12.26%	12.35%
April	14.88%	14.14%
May	14.51%	15.67%
June	19.63%	20.08%

We suggest that the Board should advise the management for taking appropriate steps to control and reduce the line losses up to the extent of limit allowed by the NEPRA.

4.3 PROPERTY, PLANT AND EQUIPMENT

a) Title of land:

As explained in Note 1.2 and 6.1.1 to the financial statements, the property and rights in certain assets were transferred to the Company on July 01, 1998 by the WAPDA in accordance with the terms and conditions of the Business Transfer Agreement (BTA) executed between WAPDA and the Company.

However, titles of the free hold land and vehicles have not been transferred in the name of the Company in the land revenue records and with registration authorities respectively. We request the Board to take necessary steps to have title of such properties transferred in the name of the Company.

b) **Fixed Asset Register:**

We have noted that Fixed Assets Register (FAR) maintained by the Company does not provide the information and details, as required by Section 220 of the Companies Act, 2017 read with Technical Release (TR) 06 'Fixed Assets Inventory and Records' issued by the Institute of Chartered Accountants of Pakistan (ICAP), according to which, adequate itemized record of fixed assets should be maintained and the FAR should include at least following minimum particulars:

- Detailed description of each item
- Original cost of the item
- Date of its acquisition
- Classification of the item
- The location and/or the custodian of the item
- The rate of depreciation
- Accumulated depreciation
- Depreciation charge for the year
- The department / cost center to which the depreciation is charged

Further, we have noted that the Company does not have a practice of periodic physical verification of fixed assets to ensure periodic reconciliation of fixed assets with the FAR and accounting records (general ledger).

We suggest that the Board should advise the management to take adequate measures to upgrade its FAR to meet the above-mentioned requirements. Further, the Board should also advise the management to undertake physical verification of the fixed assets of the Company on periodic basis and these should be reconciled with the fixed assets records.

c) **Format of Completion Certificate:**

Company used Form A-90 (completion certificate) for capitalization of an asset. However, during audit we noted that there is no standard format and every formation use its own format. We suggest that management should devise a standard format and same should be used throughout the Company to harmonize asset capitalization process.

4.4 LONG OUTSTANDING CAPITAL WORK-IN-PROGRESS (CWIP)

During the audit, we noted that in CWIP many old jobs are still under progress as at June 30, 2020. Summary of age wise analysis of such jobs are given below:

Division	Age analysis of project		
	Less than 1 year	More than 1 year but less than 3 years	More than 3 years
	Amount is Rs.		
Project Director Construction	208,163,794	887,148,832	1,261,747,150
Project Director Grid System Construction	356,058,082	2,165,881,255	474,546,693
Project Management Unit	801,820,987	911,996,822	900,313,921
Other Formations	827,166,779	294,814,801	216,043,070
Total	2,193,209,642	4,259,841,710	2,852,650,834

We suggest that the Board should advise the management to monitor the stage of progress on these jobs and assess the possibility of capitalization or viability of carrying these jobs in work in progress. Further, the management should perform a detailed exercise to ensure that the project wise valuation of the CWIP is appropriate.

4.5 UNIDENTIFIED CASH

We have noted that as at June 30, 2020, there is an unidentified cash appear in CP-41 amounting to Rs. 429.00 million (2019: Rs. 408.00 million) which has been set off by the management against receivable from the consumers. Upon inquiry, we have been informed by the management that this balance relates to the consumers those makes online payments and remains unidentified until a consumer makes a claim that an amount paid by him has not been recorded by the management against his balance.

We suggest that the Board should advise the management to take necessary measures to resolve this matter on priority basis.

4.6 MISAPPROPRIATION OF STORE ITEMS

During the year management of the Company identified some shortage of material in store items. In response, thereto, the management constituted an Inquiry Committee to further probe the issue, which based on their preliminary assessment identified that there is some misappropriation of store material at one of their field stores, amounting to Rs. 59.78 million.

R2

The year wise breakup of misappropriation is as follow:

Year		Amount in Rs.
2017		686,383
2018		3,946,745
2019		959,490
2020		30,151,156
2021		24,039,906
Total		59,783,680

On the basis of inquiry finding, the management of the Company forwarded the case to Federal Investigation Agency (FIA), which is still under investigation.

As per the preliminary assessment of management inquiry report, the management of the Company has made provision in these financial statements amounting to Rs. 30.151 million (2019: Rs.0.96 million).

We trust that the Board agrees with the view taken by the management in this regard.

4.7 LONG OUTSTANDING RECEIPTS AGAINST DEPOSIT WORKS

We understand that in case of deposit works, the cost of job / work is recovered in advance from the consumers and treated as "Receipts against Deposit Work". Management explained us that if the cost of the job / work is less than 90% of the amount received from the consumer, in such case the Company has to return the unutilized funds to the consumer. However, this practice is not being followed by the management which resulted into long outstanding balances in receipt against deposit works. Given below is the age analysis of receipt against deposit works as of June 30, 2020:

Period in progress	Amount is Rs.
Less than 1 year	723,498,521
More than 1 years and less than 3 years	1,084,318,189
More than 3 years and less than 5 years	863,645,351
More than 5 years	8,099,368,514
Total	10,770,830,575

We suggest that that the Board should advise the management to review / analyze old outstanding receipts against deposit works to identify any receipts against which the work / projects may have been completed and such amounts should be transferred to deferred credit or return to the consumer on timely basis.

4.8 DEPOSIT FOR SHARES

The Finance Division of the Government of Pakistan (GoP) vide its letter No F.1(5) CF-1/2012-13/1017 dated July 02, 2013 had transferred Rs. 341,960.00 million in the Power Planning and Monitoring Company (formerly known as PEPCO) account through State Bank of Pakistan on June 27, 2013 for settlement of power sector circular debt payable to Independent Power Producers (IPPs) and other entities. The Power Planning and Monitoring Company based on above letter allocated Rs. 37,969.00 million to the Company against which the CPPA-G has issued a credit advice to the Company being the adjustment on account of the GoP equity / investment against settlement of power sector circular debt. The Company has accounted for this amount as equity based on the opinion of its legal directorate. Corporate and Secretarial requirements for further issuance of shares have, however, not been completed.

The Finance Division of the GoP vide its letter No F.1(5) CF-1/2015-16/443 dated April 28, 2016 instructed the Power Planning and Monitoring Company (formerly known as PEPCO) to adjust the tariff differential subsidy receivable of the respective DISCOs against the GoP share deposit money. Accordingly, the CPPA- G has issued a credit note to the Company of Rs. 814.00 million as a non-cash adjustment on account of the GoP share deposit money.

During 2019, the Finance Division of the GoP vide its letter No. F.1(17) CF-1/2011-12/948 dated September 13, 2018 injected equity in Company against the payment of mark up on commercial loan obtained by GoP to settle the Company's liability against the circular debt. On the instructions issued by GoP, CPPA issued a credit note of Rs. 886.00 million to Company to recognize the effect of above in his financial statement.

We believe that the Board may consider the management view with respect to accounting of allocation. Further the Board should advise the management to take necessary measure / steps to issue shares to the GoP in accordance with the requirements of the Companies Act, 2017.

4.9 LONG OUTSTANDING SURCHARGES PAYABLE

We have noted that trade and other payables include a balance payable to Government of Pakistan against equalization surcharge (EQ surcharge) and debt service surcharge (DS surcharge) amounting to Rs. 8,049.00 million and Rs. 2,808.00 million (2019: Rs. 8,043.00 million and Rs. 2,804.00 million) respectively. The amounts have accumulated over the years while no payment has been made in respect of these surcharges. We have been given understanding by the management that the mechanism for the payment of the said surcharges have not been defined yet by the Government, therefore, the Company though is collecting this amount from the consumers, but payments are not being made to the Government.

We suggest that the Board should advise the management to pursue with the relevant authorities for defining the payment mechanism for these amounts for an early settlement thereof.

5. GENERAL

We have not received confirmation certificate in respect of balances of customers, and suppliers. We have performed alternative tests to confirm the status of closing balances. We recommend that at least at year-end balance confirmation should be obtained from the above-mentioned parties to confirm that books of account reflect the correct position.

6. FINANCIAL CLOSE PROCESS

We recommend that the process for financial reporting close be reviewed and controls be identified to ensure that there are minimal iterations and adjustments following the close process.

We recommend that a financial reporting close checklist be prepared and completed to ensure that the draft trial balance and financial statements, including disclosures have undergone a complete and thorough review prior to being distributed to those charged with governance and/or external parties such as auditors.

7. IMPACT OF COVID -19 ON THE FINANCIAL STATEMENTS

In March 2020, the World Health Organization ("WHO") declared the outbreak of the novel coronavirus (known as COVID-19) as a global pandemic. In the first few months of 2020 the virus had spread globally, and its negative impact had gained momentum. The management considers presently this outbreak does not have any impact on the amounts being reported in the Company's statement of financial position as at June 30, 2021. While this is still an evolving situation as at the time of issuing these financial statements yet, to date the operations of the Company have continued uninterrupted during this pandemic, future effects cannot be predicted. However, we have been informed by the management that it will continue to monitor the potential impact and will take all steps possible to mitigate any effects. Kindly confirm that this is in order.

8. SUBSEQUENT EVENTS

We have been informed by the management that there were no subsequent events other than those already disclosed in the financial statements.

9. CONTINGENCIES AND COMMITMENTS

We have been informed by the management that there are no contingencies and commitments as on the date of the financial statements other than those disclosed in the financial statements.

10. RELATED PARTY TRANSACTIONS

We have been informed by the management that there were no transactions with related parties other than those disclosed in the notes to the financial statements.

11. COMPLIANCE WITH STATUTORY LAWS AND REGULATIONS

We have been informed by the management that there were no instances of noncompliance with statutory laws and regulations, except reported above, that would have financial reporting implications. Kindly confirm the representations made by management.

12. FRAUD

We have been informed by the management that there were no suspected instances or instances of fraud that would have financial reporting implications or required disclosure in these financial statements. Kindly confirm the representations made by management.

We take this opportunity to thank all your staff for the courtesy and cooperation extended to us during the course of our audit.

Yours faithfully,

BDO EBRAHIM & CO.
(Enclosed as above)

ANNEXURE - 1

Outstanding confirmation:

Sr. No	Bank name	Bank Address
	Cash and Bank	
1	NIB Bank Ltd	Cavalry Ground Branch
2	NIB Bank Ltd	Gulberg Branch
3	Soneri Bank Limited	DHA Branch
4	Standard Chartered Bank	Tufail Road Branch
5	Bank Al-Falah Limited	LDA Plaza
6	United Bank Limited (GSC Circle)	Davis Road Branch
7	Muslim Commercial Bank (Construction Circle)	M.A Jinnah Road Branch
8	Muslim Commercial Bank (Construction Circle)	New Garden Town Branch
Short term Investment		
1	Allied Bank Limited	Kashmir Road Branch
2	Bank Al-Habib Limited	Mall Road Branch

Associated Companies:

1. Water and Power Development Authority

    - Advance on behalf of Secretary WWF (Marriage Grant, Scholarship)
    - Free Electricity
    - Medical Reimbursement

2. Power Information Technology Company (Private) Limited (Pension & CMA receivables)

3. Power Planning and Monitoring Company (formerly known as PEPCO) (Pension & CMA receivables)

4. Sukkur Electric Power Company Limited

5. Tribal Area Electricity Supply Company Limited (Pension receivable)

BDO

Tel: +92 42 3587 5707-10
Fax: +92 42 3571 7351
www.bdo.com.pk

Office No. 4, 6th Floor,
Askari Corporate Tower,
75/76 D-1, Main Boulevard
Gulberg III, Lahore-54660
Pakistan.

REVIEW REPORT TO THE MEMBERS ON THE STATEMENT OF COMPLIANCE WITH THE PUBLIC SECTOR COMPANIES (CORPORATE GOVERNANCE) RULES, 2013

We have reviewed the enclosed Statement of Compliance with the best practices contained in the Public Sector Companies (Corporate Governance) Rules, 2013 (the "Rules") for the year ended June 30, 2020 prepared by the Board of Directors of Lahore Electric Supply Company Limited (LESCO) (the "Company") to comply with the provisions of the Rules.

The responsibility for compliance with the Rules is that of the Board of Directors of the Company. Our responsibility is to review, to the extent where such compliance can be objectively verified, whether the Statement of Compliance reflects the status of the Company's compliance with the provisions of the Rules and report if it does not and to highlight any non-compliance with the requirements of the Rules. A review is limited primarily to inquiries of the Company's personnel and review of various documents prepared by the Company to comply with the Rules.

As a part of our audit of the financial statements, we are required to obtain an understanding of the accounting and internal control systems sufficient to plan the audit and develop an effective audit approach. We are not required to consider whether the Board of Directors' statement on internal control covers all risks and controls or to form an opinion on the effectiveness of such internal controls, the Company's corporate governance procedures and risks.

The Rules requires the Company to place before the Audit Committee, and upon recommendation of the Audit Committee, place before the Board of Directors for their review and approval, its related party transactions distinguishing between transactions carried out on terms equivalent to those that prevail in arm's length transactions and transactions which are not executed at arm's length price and recording proper justification for using such alternate pricing mechanism. We are only required and have ensured compliance of this requirement to the extent of the approval of the related party transactions by the Board of Directors upon recommendation of the Audit Committee. We have not carried out any procedures to determine whether the related party transactions were undertaken at arm's length price or not.

Based on our review, nothing has come to our attention which causes us to believe that the Statement of Compliance does not appropriately reflect the Company's compliance, in all material respects, with the best practices contained in the Rules as applicable to the Company for the year ended June 30, 2020.

LAHORE

DATED: 05 MAY 2023

BDO EBRAHIM & CO.
CHARTERED ACCOUNTANTS
Engagement Partner: Sajjad Hussain Gill

Tel: +92 42 3587 5707-10
Fax: +92 42 3571 7351
www.bdo.com.pk

Office No. 4, 6th Floor,
Askari Corporate Tower,
75/76 D-1, Main Boulevard
Gulberg III, Lahore-54660
Pakistan.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LAHORE ELECTRIC SUPPLY COMPANY LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the annexed financial statements of Lahore Electric Supply Company Limited (the Company), which comprise the statement of financial position as at June 30, 2020, and statement of profit or loss, statement of comprehensive income, the statement of changes in equity, the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and we state that we have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.

In our opinion and to the best of our information and according to the explanations given to us, the statement of financial position, statement of profit or loss, statement of comprehensive income, the statement of cash flows and the statement of changes in equity together with the notes forming part thereof conform with the accounting and reporting standards as applicable in Pakistan and give the information required by the Companies Act, 2017 (XIX of 2017), in the manner so required and respectively give a true and fair view of the state of the Company's affairs as at June 30, 2020 and of the loss and other comprehensive loss, its cash flows and the changes in equity for the year then ended.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) as applicable in Pakistan. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants as adopted by the Institute of Chartered Accountants of Pakistan (the Code) and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of matter

We draw attention to the contents of:

i. note 13.3 and 13.4 of the financial statements which describes that fuel price adjustment subsidy and agricultural subsidy receivable from the Government of Pakistan amounting to Rs. 5,470.00 million and Rs. 1,525.00 million respectively, are long outstanding and the Company has not made any provision against these balances.

ii. note 25.1 of the financial statements which describes the contingencies, the ultimate outcome of which cannot presently be determined, and hence pending the resolution thereof, no provision for the same have been made in the financial statements. Our opinion is not modified in respect of this matter.

Our opinion is not modified in respect of the above matters.

Information Other than the Financial Statements and Auditor's Report Thereon

Management is responsible for the other information. The other information comprises the information included in the annual report but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Board of Directors for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting and reporting standards as applicable in Pakistan and the requirements of Companies Act, 2017(XIX of 2017) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company'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 Company or to cease operations, or has no realistic alternative but to do so.

Board of directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our 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 our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs as applicable in Pakistan 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 ISAs as applicable in Pakistan, we exercise professional judgment and maintain professional skepticism throughout the audit. We 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 our 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, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.

- 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 Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company 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.

We communicate with the board of directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide the board of directors with a statement that we 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 our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

Based on our audit, we further report that in our opinion:

a) proper books of account have been kept by the Company as required by the Companies Act, 2017 (XIX of 2017);

BDO

b) the statement of financial position, statement of profit or loss, statement of comprehensive income, the statement of cash flows and the statement of changes in equity together with the notes thereon have been drawn up in conformity with the Companies Act, 2017 (XIX of 2017) and are in agreement with the books of account and returns;

c) investments made, expenditure incurred and guarantees extended during the year were for the purpose of the Company's business; and

d) no Zakat was deductible at source under the Zakat and Ushr Ordinance, 1980 (XVIII of 1980).

Other matter

The financial statements of the Company for the year ended June 30, 2019 were audited by another firm of chartered accountants who had expressed an unmodified opinion thereon vide their report dated June 30, 2022.

The engagement partner on the audit resulting in this independent auditor's report is Sajjad Hussain Gill.

BDO EBRAHIM & CO.
CHARTERED ACCOUNTANTS

LAHORE

DATED: 0 5 MAY 2023

LAHORE ELECTRIC SUPPLY COMPANY LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2020

	Note	2020 Rupees	2019 Rupees
ASSETS			
NON CURRENT ASSETS			
Property, plant and equipment	6	94,889,653,965	89,114,673,079
Long term loans and advances	7	669,066,525	559,665,283
Long term deposits		744,266	744,266
		95,559,464,756	89,675,082,628
CURRENT ASSETS			
Stores and spares	8	1,466,789,246	1,575,563,691
Trade debts	9	47,152,359,165	34,869,767,495
Contract assets	10	9,586,466,144	5,270,568,824
Advances	11	31,443,973	25,050,869
Interest accrued		337,653,004	108,171,688
Other receivables	12	89,042,577,870	99,569,494,117
Receivable from the Government of Pakistan	13	55,596,306,595	28,110,162,628
Current portion of long term loans	7	204,012,749	125,666,922
Tax refunds due from the Government	14	7,079,620,994	3,151,802,126
Short term investments	15	47,653,605,635	33,897,608,098
Bank balances	16	8,501,646,270	6,708,927,937
		266,652,481,645	213,412,784,395
TOTAL ASSETS		362,211,946,401	303,087,867,023
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorized share capital		50,000,000,000	50,000,000,000
Issued, subscribed and paid up capital	17	6,738,008,700	6,738,008,700
Deposit for issuance of shares	18	38,037,320,895	38,037,320,895
Revenue reserves - accumulated losses		(151,336,400,937)	(139,640,548,693)
		(106,561,071,342)	(94,865,219,098)
NON CURRENT LIABILITIES			
Long term financing	19	-	-
Long term security deposits	20	15,534,251,469	14,173,688,495
Employee retirement benefits	21	163,404,427,148	152,114,399,867
Deferred credit	22	35,971,014,142	32,917,909,647
		214,909,692,759	199,205,998,009
CURRENT LIABILITIES			
Trade and other payables	23	220,812,485,171	168,249,964,315
Receipts against deposit work	24	10,770,830,575	11,300,602,546
Accrued interest		4,800,742,312	4,231,283,946
Income tax payable		7,302,016,538	4,190,550,877
Current portion of long term financing	19	10,177,250,388	10,774,686,428
		253,863,324,984	198,747,088,112
TOTAL EQUITY AND LIABILITIES		362,211,946,401	303,087,867,023
CONTINGENCIES AND COMMITMENTS	25		

The annexed notes from 1 to 43 form an integral part of these financial statements.

CHIEF EXECUTIVE

CHAIRMAN

LAHORE ELECTRIC SUPPLY COMPANY LIMITED
STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED JUNE 30, 2020

	Note	2020 Rupees	2019 Rupees
Electricity sales - net	26	261,114,164,045	230,002,218,113
Tariff adjustment	12.3	(12,196,911,132)	17,152,021,420
Subsidy from the Government of Pakistan on sale of electricity	27	74,724,817,391	59,017,134,921
		323,642,070,304	306,171,374,454
Cost of electricity	28	(298,508,360,028)	(279,352,147,836)
Gross profit		25,133,710,276	26,819,226,618
Distribution costs	29	(31,915,848,673)	(28,912,730,592)
Administrative expenses	30	(11,906,641,708)	(13,344,362,506)
Customer service costs	31	(2,998,926,154)	(2,814,462,456)
Expected credit loss on trade debts	9.2	(1,734,809,481)	(1,534,745,884)
Operating expenses		(48,556,226,016)	(46,606,301,438)
Operating loss		(23,422,515,740)	(19,787,074,820)
Other income	32	12,890,526,377	9,179,560,226
Finance costs	33	(1,214,884,034)	(1,320,792,128)
Loss before taxation		(11,746,873,397)	(11,928,306,722)
Taxation	34	(3,111,465,661)	(2,737,607,038)
Loss for the year		(14,858,339,058)	(14,665,913,760)

The annexed notes from 1 to 43 form an integral part of these financial statements.

BR

CHIEF EXECUTIVE

CHAIRMAN

LAHORE ELECTRIC SUPPLY COMPANY LIMITED
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2020

	Note	2020 Rupees	2019 Rupees
Loss for the year		(14,858,330,058)	(14,665,913,760)
Other comprehensive income			
Items that may be reclassified subsequently to profit or loss		-	-
Items that may not be reclassified subsequently to profit or loss		-	-
		-	-
Actuarial (losses) / gains on defined benefit obligation related to:			
- Pension		883,332,676	(3,214,133,464)
- Medical benefits	21.2	(75,372,334)	2,217,973,919
- Free electricity benefits		2,354,526,472	4,758,373,154
		3,162,486,814	3,762,213,609
Total comprehensive loss for the year		(11,695,852,244)	(10,903,700,151)

The annexed notes from 1 to 43 form an integral part of these financial statements.

CHIEF EXECUTIVE

CHAIRMAN

LAHORE ELECTRIC SUPPLY COMPANY LIMITED
STATEMENT OF CASH FLOWS
F THE YEAR ENDED JUNE 30, 2020

	Note	2020 Rupees	2019 Rupees
Cash flows from operating activities			
Loss before taxation		(11,746,873,397)	(11,928,306,722)
Adjustments for items not involving movement of funds:			
Depreciation	6.1.4	3,807,996,400	3,756,713,106
Amortization of deferred credits	22	(1,732,608,608)	(1,642,909,782)
Provision for employee retirement benefits	21.6	20,662,954,987	17,429,214,627
Provision for shortage of material	8	30,151,156	959,490
Income from non-utility operations	32	(890,400,669)	(886,169,387)
Allowance for expected credit loss	9	1,734,809,481	1,534,745,884
Provision against doubtful subsidy receivable		-	920,986,510
Adjustment of CPPA-G reconciling items - net		-	1,983,569,829
Tariff adjustment	12	12,196,911,132	(17,152,021,420)
Finance costs	33	1,214,884,034	1,320,792,128
Profit on bank deposits	32	(5,886,304,874)	(2,381,698,006)
Net cash flow before working capital changes		19,391,519,642	(7,044,123,743)
Decrease in current assets			
Stores, spares and loose tools		78,623,289	(518,888,849)
Advances		(6,393,104)	(1,455,670)
Trade debts and contract assets		(18,333,298,471)	(8,387,330,571)
Other receivables		(1,669,994,885)	(2,307,283,448)
Receivable from the Government of Pakistan		(27,486,143,967)	(7,941,234,369)
		(47,417,207,138)	(19,156,192,907)
Increase in current liabilities			
Trade and other payables		52,562,520,856	51,591,106,695
Contract liabilities		4,255,941,132	4,209,927,424
		56,818,461,988	55,801,034,119
Cash generated from operations		28,792,774,492	29,600,717,469
Payment of employee retirement benefits		(6,210,440,892)	(5,278,476,351)
Taxes paid		(3,927,818,868)	(620,216,434)
Finance cost paid		(645,425,668)	(432,268,074)
Proceeds against long term security deposits		1,360,562,974	1,261,320,523
(Payment)/proceeds against long term loans, advances and deposits		(187,747,069)	310,496,829
		(9,610,869,523)	(4,759,143,507)
Net cash generated from operating activities		19,181,904,969	24,841,573,962
Cash flows from investing activities			
Additions to operating fixed assets		(8,692,576,617)	(10,830,318,115)
Investments made during the year		(129,000)	(102,943,398,844)
Investments realized during the year		-	108,605,449,043
Bank profit received		5,656,823,558	2,579,467,618
Net cash used in investing activities		(3,035,882,059)	(2,588,800,298)
Cash flows from financing activities			
Proceeds from deposit from issuance of shares		-	885,993,718
Proceeds from long term financing		-	891,600,483
Repayment of long term financing		(597,436,040)	(519,116,160)
Net cash (used in) / generated from financing activities		(597,436,040)	1,258,478,041
Net increase in cash and cash equivalents		15,548,586,870	23,511,251,705
Cash and cash equivalents at the beginning of the year		40,605,789,425	17,094,537,720
Cash and cash equivalents at the end of the year	35	56,154,376,295	40,605,789,425

The annexed notes from 1 to 43 form an integral part of these financial statements.

CHIEF EXECUTIVE

CHAIRMAN

LAHORE ELECTRIC SUPPLY COMPANY LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 2020

	Note	Issued, subscribed and paid-up share capital	Deposit for issuance of shares	Accumulated losses	Total
		(Rupees)			
Balance as at June 30, 2018		6,738,008,700	37,151,327,177	(128,736,848,542)	(84,847,512,665)
Loss for the year		-	-	(14,665,913,760)	(14,665,913,760)
Other comprehensive income for the year		-	-	3,762,213,609	3,762,213,609
Non cash adjustment	18	-	885,993,718	-	885,993,718
Balance as at June 30, 2019		6,738,008,700	38,037,320,895	(139,640,548,693)	(94,865,219,098)
Loss for the year		-	-	(14,858,339,058)	(14,858,339,058)
Other comprehensive income for the year		-	-	3,162,486,814	3,162,486,814
Balance as at June 30, 2020		6,738,008,700	38,037,320,895	(151,336,400,937)	(106,561,071,342)

The annexed notes from 1 to 43 form an integral part of these financial statements.

CHIEF EXECUTIVE

CHAIRMAN

LAHORE ELECTRIC SUPPLY COMPANY LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

1 LEGAL STATUS AND OPERATIONS

1.1 Lahore Electric Supply Company Limited ("the Company") is a public limited Company incorporated in Pakistan. The Company was established to take over all the properties, rights, assets, obligations and liabilities of Lahore Area Electricity Board owned by Pakistan Water and Power Development Authority (WAPDA) and such other assets and liabilities as agreed. The Company was incorporated on April 02, 1998 and commenced commercial operation on July 01, 1998. The principal activity of the Company is the distribution of electricity within the defined geographical territory. The registered office of the Company is situated at 22/A Queens Road, Lahore.

1.2 The Company took over certain properties, rights, assets, obligations and liabilities relating to distribution of electricity from WAPDA under Business Transfer Agreement (BTA) dated June 29, 1998. The details of assets, liabilities and related matters as provided under clause 1.1 of BTA have been finalized with WAPDA through Supplementary Business Transfer Agreement (SBTA) dated June 30, 2004.

1.3 The Council of Common Interest (CCI) in its meeting held on September 12, 1993 approved the privatization of Thermal Power Generation Units (GENCOs) and power distribution companies (DISCOs) in a phased program. Cabinet Committee on Privatization (CCOP) in its meeting held on February 17, 2009 approved privatization of certain GENCOs and DISCOs, this decision was ratified by Federal Cabinet in its meeting, held on January 06, 2010. President and Prime Minister of Pakistan also approved privatization of GENCOs and DISCOs including the Company during a presentation given to them by Ministry of Privatization on November 22, 2010. Decision of President and Prime Minister has also been subsequently ratified by the Council of Common Interest (CCI) during its meeting held on April 28, 2011. Based on the approval of Council of Common Interest (CCI) and Cabinet Committee on Privatization (CCOP) the privatization of the Company is in process.

1.4 As of reporting date, the Company has negative equity amounting to Rs.106,561.07 million (2021: Rs.94,865.22 million), and incurred loss for the year amounting to Rs.14,858.34 (2021: Rs.14,665.31 million). The Company is owned by the Federal Government of Pakistan and has no competitor in its geographical territory therefore the existence of the Company is vital for the provision of electricity in its defined territory to fulfill the Government obligation to the general public for the supply of electricity. There are timing gaps arises in the revenue of the Company due to certain type of accruals which are included in the tariff on payment basis. Considering these factors, the management of the Company believes that material uncertainty does not exist which may cast significant doubts on the Company's ability to continue as going concern.

2 STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with the accounting and reporting standards as applicable in Pakistan. The accounting and reporting standards applicable in Pakistan comprise of:

- International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board (IASB) as notified under the Companies Act 2017 (the Act); and
- Provisions of and directives issued under the Act.

Where provisions of and directives issued under the Act differ from the IFRS, the provisions of and directives issued under the Act have been followed.

2.1 Exemptions from applicability of certain standard and interpretation to standard

The SECP, through its S.R.O no. 985(I)/2019, dated September 02, 2019, has exempted the requirements contained in IFRS 9 (Financial Instruments) related to application of Expected Credit Losses (ECL) method till June 30, 2021, in respect of financial assets due or ultimately due from the GoP, provided that such companies shall follow relevant requirements of IAS 39 – Financial Instruments: Recognition and Measurement, in respect of above referred financial assets during the exemption period.

The major financial assets of the Company includes receivable from the GoP and receivable from the GoP's owned entities. Accordingly, ECL under IFRS 9 is not applicable on these receivable, however, the management has assessed incurred losses under IAS 39.

3 BASIS OF PREPARATION

3.1 Accounting convention

These financial statements have been prepared under the historical cost convention except for certain of financial instrument and employee retirement benefits which are carried at present value.

3.2 Functional and presentation currency

These financial statements are presented in Pakistan Rupees which is also the Company's functional currency.

3.3 Significant accounting estimates and judgments

The preparation of financial statements in conformity with approved accounting standards requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the Company's accounting policies. Estimate and judgments are continually evaluated and are based on historic experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. In the process of applying the Company's accounting policies, management has made the following estimates and judgments which are significant to these financial statements:

	Note
- Residual values and useful lives of depreciable assets (Note 6.1)	5.1
- Provision for slow moving items (Note 8)	5.2
- Employees' retirement benefits (Note 21)	5.6
- Deferred credit / Amortization of deferred credit (Note 22)	5.10
- Provisions	5.8
- Taxation (Note 34)	5.11
- Revenue from contracts with customers (Note 26)	5.10
- Expected Credit Loss (Note 9.2)	5.12

BDW

4 NEW ACCOUNTING STANDARDS, INTERPRETATIONS AND AMENDMENTS TO PUBLISHED APPROVED STANDARDS

4.1 Amendments that are effective in current year and relevant to the Company

The Company has adopted the amendments to the following approved accounting standards as applicable in Pakistan which became effective during the year from the dates mentioned below against the respective standard. These standards, amendments and interpretations did not have any significant impact on the financial statements.

		Effective date (annual periods beginning on or after)
Conceptual Framework for Financial Reporting 2018 - Original Issue		March 01, 2018
IFRS 8	Operating Segments - Amendments regarding prepayment features with negative compensation and modifications of financial liabilities	January 01, 2019
IFRS 9	Financial Instruments - amendments regarding prepayment features with negative compensation and modifications of financial liabilities	January 01, 2019
IFRS 14	Regulatory Deferral Accounts - Original issue	July 01, 2019
IFRS 16	Leases - Original issue	January 01, 2019
IAS 19	Employee benefits - Amendments regarding plan amendments, curtailments or settlements	January 01, 2019
IAS 28	Investments in Associates and Joint Ventures - Amendments regarding long-term interests in associates and joint ventures	January 01, 2019
IFRIC 23	Uncertainty over Income Tax Treatments	January 01, 2019

Other than the amendments to standards mentioned above, there are certain annual improvements made to IFRS that became effective during the year:

4.2 Amendments not yet effective

The following amendments to the approved accounting standards as applicable in Pakistan would be effective from the dates mentioned below against the respective standard:

Amendments to IFRS 2, IFRS 3, IFRS 6, IFRS 14, IAS 1, IAS 8, IAS 34, IAS 37, IAS 38,IFRIC 12, IFRIC 19, IFRIC 20, IFRIC 22, and SIC-32 to update these pronouncements with regard to references to and quotes from the framework or to indicate where they refer to different version of the Conceptual Framework.	January 01, 2020

BDO

		Effective date (annual periods beginning on or after)
IFRS 3	Business Combinations - amendments to clarify the definition of a business	January 01, 2020
IFRS 3	Business Combinations - amendments updating a reference to the Conceptual Framework	January 01, 2022
IFRS 4	Insurance Contracts - Amendments regarding the expiry date of the deferral approach	January 01, 2023
IFRS 7	Financial Instruments: Disclosures - Amendments regarding pre-replacement issues in the context of the IBOR reform	January 01, 2023
IFRS 9	Financial Instruments - Amendments regarding pre-replacement issues in the context of the IBOR reform	January 01, 2020
IFRS 9	Financial Instruments - Amendments regarding the interaction of IFRS 4 and IFRS 9	January 01, 2023
IFRS 16	Leases - Amendment to provide lessees with an exemption from assessing whether a COVID-19-related rent concession is a lease modification	January 01, 2020
IFRS 17	Insurance Contracts - Amendments to address concerns and implementation challenges that were identified after IFRS 17 was published	January 01, 2023
IAS 1	Presentation of Financial Statements - amendments regarding the definition of materiality	January 01, 2020
IAS 1	Presentation of Financial Statements - Amendments regarding the classification of liabilities	January 01, 2022
IAS 8	Accounting Policies, Changes in Accounting Estimates and Errors - amendments regarding the definition of materiality	January 01, 2020
IAS 16	Property, Plant and Equipment - Amendments prohibiting a company from deducting from the cost of property, plant and equipment amounts received from selling items produced while the company is preparing the asset for its intended use	January 01, 2022
IAS 37	Provisions, Contingent Liabilities and Contingent Assets - Amendments regarding the costs to include when assessing whether a contract is onerous	January 01, 2022

820

IAS 39	Financial Instruments: Recognition and Measurement - Amendments regarding pre-replacement issues in the context of the IBOR reform	January 01, 2020

The annual improvements to IFRSs that are effective from the dates mentioned below against respective standards:

Annual improvements to IFRSs (2015 – 2017) Cycle:

IFRS 3	Business Combinations	January 01, 2019
IFRS 11	Joint Arrangements	January 01, 2019
IAS 12	Income Taxes	January 01, 2019
IAS 23	Borrowing Costs	January 01, 2019

4.3 Standards or interpretations not yet effective

The following new standards have been issued by the International Accounting Standards Board (IASB), which have been adopted locally by the Securities and Exchange Commission of Pakistan effective from the dates mentioned against the respective standard:

IFRS 1	First Time Adoption of International Financial Reporting Standards
IFRS 17	Insurance Contracts

The following new standards and interpretations have been issued by the International Accounting Standards Board (IASB), which have not been adopted locally by the Securities and Exchange Commission of Pakistan (SECP):

IFRS 1	First Time Adoption of International Financial Reporting Standards
IFRS 14	Regulatory Deferral Accounts
IFRS 17	Insurance Contracts

The Company expects that the adoption of the other amendments and interpretations of the standards will not have any material impact and therefore will not affect the Company's financial statements in the period of initial application.

4.4 Conceptual Framework for Financial Reporting by IASB

On March 29, 2018, the International Accounting Standards Board (the IASB) has issued a revised Conceptual Framework for Financial Reporting which is applicable immediately and contains changes that will set a new direction for IFRS in the future. The Conceptual Framework primarily serves as a tool for the IASB to develop standards and to assist the IFRS Interpretations Committee in interpreting them. It does not override the requirements of individual IFRSs and any inconsistencies with the revised Framework will be subject to the usual due process – this means that the overall impact on standard setting may take some time to crystallize. The companies may use the Framework as a reference for selecting their accounting policies in the absence of specific IFRS requirements. In these cases, companies should review those policies and apply the new guidance retrospectively as of January 01, 2020, unless the new guidance contains specific scope outs.

BDO

The IASB issued 'Interest Rate Benchmark Reform' which amended followings IFRS:

IFRS 7	Financial Instruments "disclosures"	January 01,2020
IFRS 9	Financial Instruments	January 01,2020
IAS 39	Financial Instruments: Recognition and Measurement	January 01,2020

Interest Rate Benchmark Reform amended IFRS 7 and IFRS 9 and IAS 39 as a first reaction to the potential effects the IBOR reform could have on financial reporting, this amendment requiring additional disclosures around uncertainty arising from the interest rate benchmark reform.

5 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted in the presentation of these financial statements are set out below. These policies have been consistently applied to all the years presented in these financial statements except as stated otherwise in notes to these financial statements.

5.1 PROPERTY, PLANT AND EQUIPMENT

5.1.1 OPERATING FIXED ASSETS

Initial measurement

All items of operating fixed assets are initially recorded at cost.

Cost includes expenditure that is directly attributable to the acquisition of the asset. The cost of self-constructed assets includes the cost of materials, direct labor and any other costs directly attributable to bringing the assets to a working condition for their intended use. Major renewals and improvements are capitalized. Minor replacement, repairs and maintenance are charged to statement of profit or loss.

Subsequent measurement

Items of operating fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses, (if any).

Depreciation

Depreciation on assets is charged from the month in which an asset is acquired while no depreciation is charged for the month in which the asset is disposed of. Depreciation is charged to statement of profit or loss on straight line method so as to write off the cost of an asset over its estimated useful life at the rates given in Note 6 to the financial statement except freehold land which is not depreciated.

Disposal

An item of property, plant and equipment is de-recognized upon disposal or when no future economic benefits are expected from its use. Any gain or loss arising on de-recognition of the asset (calculated as the difference between the net disposal proceeds and carrying amount of the asset) is included in statement of profit or loss in the year the asset is derecognized.

BD

Judgment and estimates

The assets' residual values, useful lives and methods are reviewed, and adjusted if appropriate, at each reporting date.

5.1.2 CAPITAL WORK IN PROGRESS

Capital work-in-progress is stated at cost less accumulated impairment losses, if any.

5.2 STORES AND SPARES

Store and spares are valued at lower of cost and net realizable value. Cost is determined on the following basis:

- Distribution equipment	Weighted average
- Grid construction equipment	Based on item's specific cost
- Other items	Weighted average

Items in transit are valued at cost comprising invoice values plus other charges paid thereon.

Provision for obsolete and slow-moving Stores and spares is reviewed by management and accounted periodically.

5.3 TRADE DEBTS

Trade debts and other receivables are recognized initially at the amount of consideration that is unconditional, unless these contain significant financing component in which case these are recognized at fair value. The Company holds the trade debts with the objective of collecting the contractual cash flows and therefore measures the trade debts subsequently at amortized cost using the effective interest method. Impairment of trade debts is described in Note 5.13.

5.4 LONG TERM LOANS AND OTHER RECEIVABLES

These are initially recognized at the fair value of consideration given, subsequently, these are measured and recorded at their amortized cost less impairment loss, if any.

5.5 CASH AND CASH EQUIVALENTS

Cash and cash equivalents are carried at cost. For the purpose of cash flow statement, cash and cash equivalents comprise cash in hand, balances with banks in current and deposits accounts, and short-term highly liquid investments with original maturities of three months or less, and that are readily convertible to known amounts of cash, and subject to an insignificant risk of changes in value.

BDv

5.6 EMPLOYEE RETIREMENT BENEFITS

Defined benefit plans

Provisions are made to cover the obligations under post pension scheme, post-retirement medical, free electricity benefits and compensated absences to all its regular employees.

The amount recognized in the statement of financial position represents the present value of defined benefit obligations less fair value of any plan assets. Remeasurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognized in other comprehensive income with no subsequent recycling to profit or loss.

The Company operates following retirement schemes for its employees.

a) Post pension scheme:

The Company offers post employment pension scheme to its eligible employees and their dependents. Under the unfunded scheme all such employees are entitled for lifetime pension based on "Pensionable Salary" as defined in the pension scheme rules of WAPDA. After the death of the employee, their spouse and minor children (if any) are also eligible for 50% of pension benefit.

No benefits under this scheme are available to any employee who either resigned from the service before 25 years or who is dismissed / terminated from the service of the Company due to misconduct.

b) Post retirement medical:

The Company offers post retirement medical coverage to its eligible employees and their dependents. Under the unfunded scheme all such employees after their retirement are entitled to use all medical and surgical facilities available in WAPDA hospitals and dispensaries. After the death of the employee, their spouse and minor children (if any) are also eligible for the medical benefit.

Employees of cadre basic pay scale (BPS) 1 to 15 may opt for cash medical allowance in accordance with the Company's policy.

c) Free electricity benefit:

The Company offers free electricity benefit to its eligible employees and their dependents. Under the unfunded scheme all such employees are entitled for lifetime free electricity benefit based on their last served employment scale, starting from the date of retirement. After the death of the employee, their spouse and minor children (if any) are also eligible for the 50% of the free electricity benefit.

No benefits under this scheme are available to any employee who either resigned from the service before 25 years or who is dismissed / terminated from the service of the Company due to misconduct.

5.7 COMPENSATED ABSENCES

Provision for compensated absences is made to the extent of value of accumulated accrued leaves / leave fare assistance of the employees at the reporting date as per entitlement on the basis of last drawn salary. All the employees are allowed to carry forward their un-availed leaves up to 365 days after their appointment. Compensated absences not falls under the defined benefit plan and movement and remeasurement gains and losses arising from experience adjustments are recognized in profit or loss.

5.8 PROVISIONS

Provisions are recognized, when the Company has a present obligation (legal or constructive) as a result of past events, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate of the obligation can be made. Provisions are reviewed periodically and adjusted to reflect current best estimate.

5.9 TRADE AND OTHER PAYABLE

Trade and other payables are carried at cost which is the fair value of the consideration to be paid in future against goods or services.

5.10 REVENUE FROM CONTRACTS WITH CUSTOMER

The Company recognizes revenue from contracts with customers based on a five step model as set out in IFRS 15:

Step-1 Identify contract(s) with a customer: A contract is defined as an agreement between two or more parties that creates enforceable rights and obligations and sets out the criteria for every contract that must be met.

Step-2 Identify performance obligations in the contract: A performance obligation is a promise in a contract with a customer to transfer a good or service to the customer.

Step-3 Determine the transaction price: The transaction price is the amount of consideration to which the Company expects to be entitled in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third parties.

Step-4 Allocate the transaction price to the performance obligations in the contract: For a contract that has more than one performance obligation, the Company allocates the transaction price to each performance obligation in an amount that depicts the amount of consideration to which the Company expects to be entitled in exchange for satisfying each performance obligation.

Step-5 Recognize revenue when (or as) the Company satisfies a performance obligation.

Mentioned below are different revenue streams of the Company and their terms of recognition of revenue after satisfying all the five steps of revenue recognition in accordance with IFRS 15.

BD

a) Electricity sale/ Tariff differential subsidy/ Rental and service Income/ Commission income

Revenue from electricity sales/ Tariff differential subsidy / Rental and service income and commission on collection of PTV fee and electricity duty are recognized on the basis of periodic meter readings of electricity supplied to consumers at the rates determined by National Electric Power Regulatory Authority (NEPRA) and subsequently notified by the GOP, substantiating the revenue recognition over the time.

b) Tariff adjustment

The tariff adjustment relating to current year accounted for by the NEPRA while determining the subsequent year tariff and notified by the GoP which is recognized on accrual basis.

c) Sale of Scrap

Revenue from sale of scrap is recognized on dispatch of goods at a point in time.

d) Gain on installation of new connections

Gain or loss on installation' of new connections / deposit works is recognized up to 10% variation between receipts against deposit works and actual expenditures incurred on the project.

e) Deferred credit / Amortization of deferred credit

Deferred credit represents amount received from consumers as contribution towards the cost of supplying and laying service connections, extension of mains and street lights along with the transfer from specific grants. During the development phase of projects, such amount received from consumers is classified in receipts against deposit work, and upon completion of projects, relevant amount is transferred to deferred credit, after which the amortization of deferred credit commences, which is taken to the statement of profit or loss each year corresponding to the depreciation charge of relevant asset for the year.

5.11 TAXATION

Current

Income tax assets and liabilities in respect of current taxation are measured at the amounts expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws, as applicable in Pakistan, used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Current income tax relating to items recognized directly in equity is recognized in equity and not in the statement of profit or loss. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

Deferred

Deferred tax is recognized using the liability method, on all major temporary differences at the reporting date between the tax bases of assets and liabilities and their carrying amounts for the financial reporting purposes.

Deferred tax assets are recognized for all deductible temporary differences and carry-forward of unused tax losses, to the extent that it is probable that taxable profit will be available against which the deductible temporary differences and/or carry forward of unused tax losses can be utilized.

The carrying amount of all deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the deferred tax assets to be utilized.

Deferred income tax assets and liabilities are measured at the tax rates that are expected to apply to the period when the asset is realized or the liability is settled, based on the tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date. Income tax expense comprises current and deferred tax. Income tax is recognized in statement of profit or loss except to extent that it relates to items recognized directly in equity, in which case it is recognized in equity.

5.12 FINANCIAL INSTRUMENTS

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

5.12.1 FINANCIAL ASSETS

Initial recognition and measurement

Financial assets are classified, at initial recognition, as subsequently measured at amortized cost, fair value through other comprehensive income (OCI), and fair value through profit or loss.

The classification of financial assets at initial recognition depends on the financial asset's contractual cash flow characteristics and the Company's business model for managing them. With the exception of trade receivables that do not contain a significant financing component or for which the Company has applied the practical expedient, the Company initially measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss, transaction costs. Trade receivables that do not contain a significant financing component or for which the Company has applied the practical expedient are measured at the transaction price.

In order for a financial asset to be classified and measured at amortized cost or fair value through OCI, it needs to give rise to cash flows that are 'solely payments of principal and interest (SPPI)' on the principal amount outstanding. This assessment is referred to as the SPPI test and is performed at an instrument level. Financial assets with cash flows that are not SPPI are classified and measured at fair value through profit or loss, irrespective of the business model.

BDO

The Company's financial assets which includes long term loans, long term deposits, trade debts, profit accrued on bank deposits, advances and other receivables, short term investments and bank balances are recorded at amortized cost.

Subsequent measurement

The Company subsequently measures financial assets at amortized cost using the effective interest rate (EIR) method and are subject to impairment. Gains and losses are recognized in profit or loss when the asset is derecognized, modified or impaired.

Derecognition

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is primarily derecognized (i.e., removed from the statement of financial position) when:

- The rights to receive cash flows from the asset have expired; or
- The Company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the Company has transferred substantially all the risks and rewards of the asset, or (b) the Company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

When the Company has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if, and to what extent, it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the Company continues to recognize the transferred asset to the extent of its continuing involvement. In that case, the Company also recognizes an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Company has retained.

Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the Company could be required to repay.

Impairment

The Company recognizes an allowance for expected credit losses (ECLs) for all debt instruments (excluding receivable from the Government of Pakistan and receivable from the Associated Undertaking) not held at fair value through profit or loss. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Company expects to receive, discounted at an approximation of the original effective interest rate. The expected cash flows will include cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

BDO

ECLs are recognized in two stages. For credit exposures for which there has not been a significant increase in credit risk since initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next 12-months (a 12-month ECL). For those credit exposures for which there has been a significant increase in credit risk since initial recognition, a loss allowance is required for credit losses expected over the remaining life of the exposure, irrespective of the timing of the default (a lifetime ECL).

The receivable from the Government of Pakistan represents the amount due against subsidies and receivable from the Associated Undertaking (Government owned entities) represents the amount due against electricity, medical reimbursement and pension payment. SRO No. 985(1)/2019 issued by SECP on 2 September 2019 in respect of the companies holding financial assets due from GOP, the requirements contained in "IFRS 9 (Financial instrument) with respect to application of expected credit losses method" shall not be applicable till 30 June 2021. Accordingly, no impairment charge is recorded on the above mentioned balances. However, these balances are assessed at each reporting date to determine whether there is any objective evidence that it is impaired as per IAS 39. A financial asset is considered to be impaired if objective evidence indicates that one or more events have had a negative effect on the estimated future cash flows of that asset.

5.12.2 FINANCIAL LIABILITIES

Initial recognition and measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, loans and borrowings, payables as appropriate.

All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs. The Company's financial liabilities include trade and other payables, long-term financing and interest accrued on long-term financing.

Subsequent measurement

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortized cost using the EIR method. Gains and losses are recognized in profit or loss when the liabilities are derecognized as well as through the EIR amortization process. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included as finance costs in the statement of profit or loss. Further, the Company does not have any financial liability classified at fair value through profit and loss.

Derecognition

A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognized in the statement of profit or loss.

5.12.3 Offsetting of financial instruments

Financial assets and financial liabilities are offset, and the net amount is reported in the statement of financial position if there is a currently enforceable legal right to offset the recognized amounts and there is an intention to settle on a net basis, to realize the assets and settle the liabilities simultaneously.

5.13 BORROWING COST

Borrowing costs are recognized as an expense in the period in which these are incurred except to the extent of borrowing cost that are directly attributable to the acquisition, construction or production of a qualifying asset. Such borrowing costs, if any, are capitalized as part of the cost of that asset.

5.14 FOREIGN CURRENCY TRANSACTIONS

Transactions in foreign currencies are recorded into local currency at the rates of exchange prevailing at the date of transaction. All monetary assets and liabilities in foreign currencies are translated at exchange rates prevailing at the reporting date. Exchange differences are included in the statement of profit or loss.

5.15 CONTINGENT LIABILITIES

A Contingent Liability is disclosed when the company has a possible obligation as a result of past events, whose existence will be confirmed only by the occurrence or non-occurrence, of one or more uncertain future events not wholly within the control of the Company has a present legal or constructive obligation that arises from past events, but it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation, or the amount of the obligation cannot be measured with sufficient reliability.

6 PROPERTY, PLANT AND EQUIPMENT

	Note	2020 (Rupees)	2019 (Rupees)
Operating fixed assets	6.1	80,878,782,510	74,562,021,767
Capital work in progress	6.2	14,010,871,455	14,552,651,312
		94,889,653,965	89,114,673,079

6.1 OPERATING FIXED ASSETS

The following is the statement of operating fixed assets:

Description	Freehold land	Buildings and civil works on freehold land	Furniture	Computers and related equipments	Other plant and equipment	Distribution plant assets	Office equipment	Vehicles	Total
	(Rupees)								
Year ended June 30, 2020									
Net carrying value basis									
Opening net book value (NBV)	671,878,169	7,093,783,047	39,609,107	363,821,441	234,122,162	65,201,665,288	29,008,883	928,133,670	74,562,021,767
Additions (at cost)		1,037,625,650	33,446,690	4,634,836	89,472,370	8,874,733,086	7,646,321	77,198,190	10,124,757,143
Depreciation charge	-	(166,449,411)	(5,968,970)	(65,299,974)	(41,270,440)	(3,400,889,471)	(5,964,168)	(122,153,966)	(3,807,996,400)
Closing net book value	671,878,169	7,964,959,286	67,086,827	303,156,303	282,324,092	70,675,508,903	30,691,036	883,177,894	80,878,782,510
Gross carrying value basis									
Transferred from WAPDA under SBTA as on 01 July 1998									
Cost	149,230,584	588,684,945	-	-	69,567,475	11,123,033,112	-	320,152,814	12,250,668,930
Accumulated depreciation	-	(156,816,352)	-	-	(22,452,004)	(3,251,437,390)	-	(76,862,795)	(3,507,568,541)
	149,230,584	431,868,593	-	-	47,115,471	7,871,595,722	-	243,290,019	8,743,100,389
Additions after 01 July 1998 (at cost)	522,647,585	8,790,147,519	132,898,480	707,929,570	679,573,947	95,234,653,244	75,343,041	1,636,729,010	107,779,922,396
Depreciation after 01 July 1998	-	(1,257,056,826)	(65,811,653)	(404,773,267)	(444,365,326)	(32,430,740,063)	(44,652,005)	(996,841,135)	(35,644,240,275)
Net book value	522,647,585	7,533,090,693	67,086,827	303,156,303	235,208,621	62,803,913,181	30,691,036	639,887,875	72,135,682,121
	671,878,169	7,964,959,286	67,086,827	303,156,303	282,324,092	70,675,508,903	30,691,036	883,177,894	80,878,752,510
Year ended June 30, 2019									
Net carrying value basis									
Opening net book value (NBV)	671,878,169	6,706,923,178	32,942,392	321,026,270	196,785,215	57,349,849,214	24,774,152	417,777,601	65,721,956,191
Additions (at cost)	-	598,103,191	11,613,137	101,633,016	70,210,818	11,203,884,908	9,261,567	602,072,045	12,596,778,682
Depreciation charge	-	(211,243,322)	(4,946,422)	(58,837,845)	(32,873,871)	(3,352,068,834)	(5,026,836)	(91,715,976)	(3,756,713,106)
Closing net book value	671,878,169	7,093,783,047	39,609,107	363,821,441	234,122,162	65,201,665,288	29,008,883	928,133,670	74,562,021,767
Gross carrying value basis									
Transferred from WAPDA under SBTA as on 01 July 1998									
Cost	149,230,584	588,684,945	-	-	69,567,475	11,123,033,112	-	320,152,814	12,250,668,930
Accumulated depreciation	-	(156,816,352)	-	-	(22,452,004)	(3,251,437,390)	-	(76,862,795)	(3,507,568,541)
	149,230,584	431,868,593	-	-	47,115,471	7,871,595,722	-	243,290,019	8,743,100,389
Additions after 01 July 1998 (at cost)	522,647,585	7,752,521,869	99,451,790	703,294,734	590,101,577	86,359,920,158	67,696,720	1,559,530,820	97,655,165,253
Depreciation after 01 July 1998	-	(1,090,607,415)	(59,842,683)	(339,473,293)	(403,094,886)	(29,029,850,592)	(38,687,837)	(874,687,169)	(31,836,243,875)
	522,647,585	6,661,914,454	39,609,107	363,821,441	187,006,691	57,330,069,566	29,008,883	684,843,651	65,818,921,378
Net book value	671,878,169	7,093,783,047	39,609,107	363,821,441	234,122,162	65,201,665,288	29,008,883	928,133,670	74,562,021,767
Depreciation rate % per annum	-	2	10	10	10	3.5	10	10	

6.1.1 As explained in Note 1.2, the property and rights in the above assets were transferred to the Company on July 01, 1998 by the WAPDA in accordance with the terms and conditions of the BTA executed between the WAPDA and the Company. However, title of free hold land measuring 2,416 Kanals and 7 Marla is in the name of the Company in the Punjab Land Revenue Authority (PLRA) records and the land measuring 4,406 Kanals and 9 Marla is in the name of the WAPDA while the remaining land measuring 59 Kanals and 2 Marla is in the name of third party in the Land Revenue records. Further, the titles of the vehicles under BTA have also not been transferred in the name of the Company.

6.1.2 The cost of the assets as on June 30, 2020 include fully depreciated assets amounting to Rs. 2,588 million (2019: Rs. 2,410 million) which are still in use of the Company.

6.1.3 During previous year, the GoP through Power Holding (Pvt) Limited has arranged Shariah Compliant Islamic Finance Facility through issuance of Sukuk-I to settle the energy sector circular debts of all DISCOs. As per the direction of the GoP vide letter no. PF-05(06)/2012 dated December 20, 2019, the facility is secured against the land of all DISCOs, accordingly the land of the Company estimated worth to Rs. 37,000 million is also part of this arrangement.

	Note	2020 (Rupees)	2019 (Rupees)
6.1.4 The depreciation charge for the year has been allocated as follows:			
Distribution costs	29	3,608,939,925	3,522,796,436
Administrative expenses	30	195,625,167	230,309,152
Customer service costs	31	3,431,308	3,607,518
		3,807,996,400	3,756,713,106

6.2 CAPITAL WORK IN PROGRESS

	Note	2020 (Rupees)	2019 (Rupees)
Civil works		229,139,550	-
Distribution equipment		3,799,541,013	4,939,658,910
Grid station equipment		5,364,594,693	4,806,150,242
	6.3	9,393,275,256	9,745,809,152
Capital stores	6.4	4,617,596,199	4,806,842,160
		14,010,871,455	14,552,651,312

6.3 Movement in capital work-in-progress during the year:

	Note	2020 (Rupees)	2019 (Rupees)
Balance at the beginning of the year		9,745,809,152	12,182,766,879
Additions during the year		7,096,783,009	7,928,540,967
		16,842,592,161	20,111,307,846
Transfers to operating fixed assets during the year		(7,536,889,975)	(10,365,498,694)
Balance at the end of the year		9,305,702,186	9,745,809,152

6.4 These represent items of stores and spares held for capitalization.

6.5 During the year, borrowing cost amounting to Rs. 83.808 million (2019: Rs. 69.91 million) has been capitalized in the cost of capital work in progress by using average capitalization rate of ranges from 11% to 14 %.

7 LONG TERM LOANS AND ADVANCES

	Note	2020 (Rupees)	2019 (Rupees)
Loan to employees - (Unsecured - considered good)			
House building / purchase of plots		864,539,277	680,422,679
Vehicles		8,539,997	4,909,526
	7.1	873,079,274	685,332,205
Less: Current portion of long term loans and advances		(204,012,749)	(125,666,922)
		669,066,525	559,665,283

7.1 These represent interest free loans provided to the employees including other executives and are recoverable in a period of 5 to 10 years from the date of disbursement or on retirement which ever is earlier.

7.2 Long-term loans have not been discounted to their present values, to arrive at fair value, as the financial impact thereof is not considered to be material.

8 STORES AND SPARES

	Note	2020 (Rupees)	2019 (Rupees)
Stores and spares		1,539,198,733	1,602,280,720
Less: provision for obsolete / slow moving items		(36,665,713)	(21,124,411)
Less: provision for shortage of material	8.1	(35,743,774)	(5,592,618)
		1,466,789,246	1,575,563,691

8.1 During the year, the management of the Company identified some shortage of material in store items. In response thereto, the management constituted an Inquiry Committee to further probe the issue, which based on their preliminary assessment identified that there is some misappropriation of store material at one of their field stores, amounting to Rs. 59.78 million. On the basis of inquiry finding, the management of the Company forwarded the case to Federal Investigation Agency (FIA), which is still under investigation. As per the preliminary assessment of management inquiry report, the management of the Company has made provision in these financial statements based on stock available at June 30, 2018, 2019 and 2020 respectively.

9 TRADE DEBTS

	Note	2020 (Rupees)	2019 (Rupees)
Unsecured - considered good			
Government	9.1	5,010,761,040	3,055,665,676
Private		52,502,724,301	39,356,269,430
		57,513,485,341	42,411,935,106
Considered doubtful		12,421,140,133	10,686,330,652
		69,934,625,474	53,098,265,758
Less: Expected credit losses	9.2	(12,421,140,133)	(10,686,330,652)
Less: Surcharges not yet realised	9.3	(10,361,126,176)	(7,542,167,611)
		47,152,359,165	34,869,767,495

9.1 Trade debts are secured to the extent of corresponding consumers' security deposits.

	Note	2020 (Rupees)	2019 (Rupees)

9.2 Movement of expected credit losses (ECL) is as follows:

Opening balance	10,686,330,652	7,765,467,754
Adjustment on account of:		
Initial application of IFRS 9	-	1,386,117,014
Charge for the year	1,734,809,481	1,534,745,884
Closing balance	12,421,140,133	10,686,330,652

9.3 Surcharges not yet realised:

Equalization surcharge not yet realized	123,229,134	130,040,274
Electricity duty not yet realized	681,004,151	789,949,320
Television fee not yet realized	354,867,072	181,418,591
Advance income tax not yet realized	111,934,713	85,557,627
Commercial sales tax not yet realized	124,365,953	152,186,505
Steel melters Income tax not yet realized	288,242,965	148,860,651
Debt servicing surcharge not yet realized	64,668,990	68,199,752
Universal obligation fund not yet realized	50,286,309	52,410,250
Financing cost surcharge not yet realized	3,469,158,130	2,131,155,780
Tariff rationalization surcharge not yet realized	780,475,347	996,153,047
Income tax not yet realized	2,185,909,315	1,510,839,479
Neelum Jhelum Surcharge not yet realized	1,497,653,663	847,851,757
Extra tax not yet realized	629,330,434	447,544,578
	10,361,126,176	7,542,167,611

10 CONTRACT ASSETS

Spill over adjustment	5,533,816,142	5,211,281,426
Fuel price adjustment	4,052,650,002	59,287,398
	9,586,466,144	5,270,568,824

11 ADVANCES

Unsecured - considered good		
Advances to staff	31,443,973	25,050,869

12 OTHER RECEIVABLES

	Note		
Unsecured - considered good			
Receivable from the associated companies	12.1	18,221,131,294	18,218,354,430
Receivable from the Government of the Punjab	12.2.1	6,604,680,350	5,001,002,734
Tariff adjustment	12.3	64,100,825,730	76,297,736,862
75% capital cost receivable from agricultural consumers		1,402,181	1,402,181
Miscellaneous		114,538,315	50,997,910
		89,042,577,870	99,569,494,117

12.1 Receivable from the associated companies

	Note	2020 (Rupees)	2019 (Rupees)
Water and Power Development Authority		10,725,172,047	10,512,956,991
National Transmission and Dispatch Company Limited		2,443,032,940	2,950,099,549
Pakistan Electric Power Company (Private) Limited		1,567,199,291	1,349,628,824
Gujranwala Electric Power Company Limited		1,266,181,280	1,241,765,033
Northern Power Generation Company Limited		264,664,165	276,947,415
Faisalabad Electric Supply Company Limited		716,140,289	716,421,760
Hyderabad Electric Supply Company Limited		57,440,207	38,077,862
Central Power Generation Company Limited		81,270,842	66,607,155
Quetta Electric Supply Company Limited		71,912,638	69,920,092
Sukkur Electric Power Company Limited		14,749,579	12,154,739
Islamabad Electric Supply Company Limited		929,288,189	921,775,077
Jamshoro Power Generation Company Limited		21,632,707	14,271,690
Lakhra Power Generation Company Limited		2,192,166	2,135,320
Tribal Area Electricity Supply Company Limited		3,036,289	1,690,699
Power Information Technology Company		57,218,665	43,902,224
		18,221,131,294	18,218,354,430

12.1.1 This represents the net amount receivable from the Associated Companies on account of free electricity, medical reimbursement and pension payment provided to its retired and active employees, which are residing within the Company's territorial jurisdiction.

12.2 Receivable from Government of the Punjab

	Note	2020 (Rupees)	2019 (Rupees)
Agricultural subsidy receivable from the Government of Punjab	12.2.1	6,603,039,828	5,001,002,734
Electricity duty payable	12.2.2	1,640,522	-
		6,604,680,350	5,001,002,734

12.2.1 Agricultural subsidy receivable from the Government of the Punjab

	2020 (Rupees)	2019 (Rupees)
Opening balance	5,001,002,734	3,763,646,079
Subsidy accrued during the year	1,602,037,094	1,237,356,655
	6,603,039,828	5,001,002,734
Amount received / adjusted	-	-
Closing balance	6,603,039,828	5,001,002,734

12.2.2 This amount is net of the receivable from the Government of the punjab against supply of electricity and electricity duty payable.

12.3 Tariff adjustment

	Note	2020 (Rupees)	2019 (Rupees)
Opening balance		76,297,736,862	59,145,715,442
Balances arising in the year		48,587,000,000	41,231,000,000
Less: recovery during the year		(60,783,911,132)	(24,078,978,580)
Net movement	12.3.1	(12,196,911,132)	17,152,021,420
Closing balance		64,100,825,730	76,297,736,862

12.3.1 This represents net adjustment of tariff related to the financial year ended June 30, 2020 which has been subsequently taken into account while determining tariff for subsequent periods by the NEPRA and notified by the GoP, respectively.

13 RECEIVABLE FROM THE GOVERNMENT OF PAKISTAN

	Note	2020 (Rupees)	2019 (Rupees)
Tariff differential subsidy	13.1	11,087,938,322	8,205,096,281
Industrial support package	13.2	8,438,670,941	7,845,869,293
Fuel price adjustment subsidy	13.3	5,470,340,000	5,470,340,000
Agriculture subsidy	13.4	1,524,628,239	1,524,628,239
Zero rated industrial subsidy	13.5	16,531,295,713	4,777,440,003
Fuel price adjustment subsidy - agriculture	13.6	286,788,812	286,788,812
Uniform Seasonal Pricing Structure	13.7	3,019,005,661	-
Applicable Uniform Quarterly Tariff Adjustment	13.8	4,097,577,465	-
Prime Minister relief package for SMEs	13.9	5,140,061,442	-
		55,596,306,595	28,110,162,628

13.1 Tariff differential subsidy

Opening balance		9,126,082,791	1,974,670,214
Subsidy receivable accrued during the year	13.1.1	41,471,195,068	32,898,313,129
		50,597,277,859	34,872,983,343
Amount received / adjusted		(38,588,353,027)	(25,746,900,552)
Closing balance		12,008,924,832	9,126,082,791
Less: provision against doubtful receivable		(920,986,510)	(920,986,510)
		11,087,938,322	8,205,096,281

13.1.1 This represents the tariff differential subsidy given by the Government of Pakistan (GoP) in pursuance of the NEPRA tariff determinations and the tariff notifications from time to time. This is the difference between the NEPRA rates and the rates charged to the consumers in accordance with the tariff notified by the GoP.

13.2 Industrial support package

Opening balance		7,845,869,293	12,120,276,316
Subsidy receivable accrued during the year	13.2.1	1,968,205,335	21,054,592,977
		9,814,074,628	33,174,869,293
Amount received / adjusted		(1,375,403,687)	(25,329,000,000)
Closing balance		8,438,670,941	7,845,869,293

13.2.1 ISP subsidy relates to the rebate allowed to the industrial consumers by the GoP through letter no F-NO.PI-4(18)/2014-15 dated February 04, 2016.

13.3 During the year ended June 30, 2012, the Honorable Lahore High Court granted stay order that domestic consumers having electricity consumption up to 350 units per month are not liable for fuel price adjustment (FPA). Due to which the Company was not able to bill the FPA to such domestic consumers. The NEPRA through its tariff determination for the year ended June 30, 2013, advised that the Company should claim the respective amount separately from the GoP in the form of subsidy. In pursuance of this, the Company filed claims with the GOP as fuel price adjustment subsidy in financial year 2013. However, the NEPRA and the GoP have not yet considered the matter as yet.

13.4 This includes an amount of Rs. 838 million, being the general sales tax subsidy to the agriculture consumers on the electricity cost, in the years ended June 30, 2008 to 2010, and the remaining amount represents subsidy to agriculture consumers in the years ended June 30, 2014 to 2016, being the difference of tariff notified by the GoP and rate notified by the Ministry of Water and Power, GoP for agriculture consumers, which has been outstanding since long.

	Note	2020 (Rupees)	2019 (Rupees)
13.5 Zero rated industrial subsidy			
Opening balance		4,777,440,003	-
Subsidy receivable accrued during the year		11,753,855,710	4,777,440,003
		16,531,295,713	4,777,440,003
Amount received / adjusted		-	-
Closing balance		16,531,295,713	4,777,440,003

13.5.1 During the year, the GOP introduced dollar based tariff vide its SRO 5(i)/2019 dated January 01, 2019 for zero rated industrial consumer at the rate of 7.5 cent per unit, translated in Pak Rupee at the rate prevailing on the last working days of preceding month.

13.6 Fuel price adjustment subsidy - agriculture consumer		
Opening balance	286,788,812	-
Subsidy receivable accrued during the year	-	286,788,812
	286,788,812	286,788,812
Amount received / adjusted	-	-
Closing balance	286,788,812	286,788,812
13.7 Uniform Seasonal Pricing Structure		
Opening balance	-	-
Subsidy receivable accrued during the year	3,019,005,661	-
	3,019,005,661	-
Amount received / adjusted	-	
Closing balance	3,019,005,661	-

13.7.1 During the year, the GOP introduced Uniform Seasonal Pricing Structure vide its SRO 1379(I)/2019 dated November 14, 2019 for units consumed above consumption made during the same period / month last year at the rate of Rs. 11.97/kWh.

13.8 Applicable Uniform Quarterly Tariff Adjustment		
Opening balance	-	-
Subsidy receivable accrued during the year	11,372,494,175	-
	11,372,494,175	-
Amount received / adjusted	(7,274,916,710)	-
Closing balance	4,097,577,465	-
13.9 Prime Minister relief package for SMEs		
Opening balance	-	-
Subsidy receivable accrued during the year	5,140,061,442	-
	5,140,061,442	-
Amount received / adjusted	-	-
Closing balance	5,140,061,442	-

13.9.1 During the Year, the GoP introduced Prime Minister's Relief Package for Small and Medium size enterprises through letter no F. No. Tariff-2019, for connections installed before March 01, 2020 due to Covid-19. The maximum relief for commercial consumers having load upto 5 KW is Rs. 100,000/- and for industrial consumers having load upto 70 KW is Rs. 450,000/- for 3 months from May to July 2020.

	Note	2020 (Rupees)	2019 (Rupees)
14 TAX REFUNDS DUE FROM THE GOVERNMENT			
Sales tax paid (under protest)	14.1	2,851,802,126	2,851,802,126
Advance sales tax		4,227,818,868	300,000,000
		7,079,620,994	3,151,802,126

14.1 The tax department initiated the investigative proceedings under section 38 of the Sales Tax Act, 1990 (the Act) and conducted sales tax audit under section 25 of the Act, resultantly, created tax demand of Rs. 10,737 million vide order dated December 14, 2010 on account of alleged suppression of sales, short payment of output sales tax, non-charging of sales tax on subsidy received from the Government and other various areas. Against the subject order, the Company's management preferred an appeal before the CIR (A) who passed an appellant order dated April 19, 2011 and provided partial relief. Subsequent to the judgment of the CIR (A), the Company received a recovery notice dated April 25, 2011 amounting to Rs. 9,867 million along with default surcharge of Rs. 493 million.

Being aggrieved, the taxpayer filed a second appeal before the ATIR along with miscellaneous application for stay in demand against the recovery notice. The ATIR vide his order dated May 28, 2011 granted stay subject to the deposit of Rs. 500 Million. Pursuant to the directions of ATIR, the Company deposited Rs. 500 Million. The ATIR vide its Order dated February 01, 2012 set aside the proceedings and remanded back the case for fresh proceedings to the department. The tax department issued a fresh notice to initiate remand back proceedings against which an appeal was filed before the LHC which is pending adjudication.

Against the LHC , the Chief Sales tax policy, FBR is present, he praised that the internal ministerial committee of Water and Power and Ministry of Finance are looking the matter and till the decision of the matter. no adverse action shall be made. Accordingly, the LHC disposed off the appeal in this manner, and referred the case to the Ministry of Water and Power to look into the matter and settle the issue. However, there is no further update from the Ministry till the date of the financial statements.

15 SHORT TERM INVESTMENTS

Held to maturity		
Term deposit receipts	47,653,605,635	33,897,608,098

15.1 These includes placement of long term consumers' security deposits in separate bank accounts amounting to Rs. 15,890 million (2019: Rs. 14,174 million).

15.2 The short term investment amounting to Rs. 47.653 million (2019: Rs. 33,897 million) having maturity of less than 3 months at date of statement of financial position.

15.3 These represent term deposits placed in local currency with different banks having maturity ranging from three to twelve months at interest rates ranging from 7.5% to 13.92% (2019: 5.10% to 12.95%) per annum.

15.4 During the year, the Company has invested Rs. 24,691 million (2019: Rs. 14,433 million) as short term investment on the behalf of the Company's pension trust fund.

16 BANK BALANCES

	Note	2020 (Rupees)	2019 (Rupees)
Balance with banks			
Current accounts		2,481,384,847	1,739,483,602
Deposit accounts	16.1	6,020,261,423	4,969,444,335
		8,501,646,270	6,708,927,937

16.1 Balances in deposit accounts carry interest ranging from 6.50% to 11.25% (2019: 4.50% to 10.25%) per annum.

17 ISSUED, SUBSCRIBED AND PAID UP SHARE CAPITAL

	Note	2020 (Rupees)	2019 (Rupees)
Issued, subscribed and paid-up:			
1,000 (2019: 1,000) ordinary shares of Rs. 10 each fully paid in cash		10,000	10,000
673,799,870 (2019: 673,799,870) ordinary shares of Rs. 10 each against various consideration:	17.1	6,737,998,700	6,737,998,700
		6,738,008,700	6,738,008,700

17.1 These shares were issued against the following considerations:

	Note	2020 (Rupees)	2019 (Rupees)
Incorporation expenses incurred by WAPDA	17.1.1	5,043,850	5,043,850
Allocation of net worth	17.1.2	1,964,925,820	1,964,925,820
Debt services liability	17.1.3	2,029,792,415	2,029,792,415
Transfer of assets	17.1.4	2,738,236,615	2,738,236,615
	17.1.5	6,737,998,700	6,737,998,700

17.1.1 This represents the Company's incorporation expenses and reversal of provision for doubtful debts relating to pre-incorporation period incurred by the WAPDA.

17.1.2 This represents conversion of WAPDA current account to deposit for issuance of shares.

17.1.3 This represents the debt services provided by the GoP / WAPDA on foreign re-lent and cash development loans.

17.1.4 This represents the reallocation of loans against assets constructed by National Transmission and Dispatch Company Limited (NTDC) and transferred to the Company during July 01, 2002 to June 30, 2005, through WAPDA.

17.1.5 The assets and liabilities were transferred to the Company by WAPDA under Business Transfer Agreement (BTA) which was subsequently amended / supplemented through Supplementary Business Transfer Agreement (SBTA). The purchase price as defined in the BTA was payable by the Company to WAPDA in consideration of the transfer as provided in the BTA by issuance of ordinary shares by the Company and such shares have been determined at a closing date which has been agreed between WAPDA and the Company.

As per WAPDA letter no. 36-66/GMF(P)/MF(HQ)P/PK-40 dated July 18, 2008, Business Transfer Agreement (BTA) has been closed as at June 30, 2008. Consequently, during 2014, the Company has issued the shares to the WAPDA under SBTA.

BDO

18 DEPOSIT FOR ISSUANCE OF SHARES

	Note	2020 (Rupees)	2019 (Rupees)
Federal government equity / investment	18.1	38,037,320,895	38,037,320,895

18.1 The Finance Division of the GoP vide its letter No F.1(5) CF-1/2012-13/1017 dated July 02, 2013 had transferred Rs. 341.96 billion in the PEPCO's account through the State Bank of Pakistan on June 27, 2013 for settlement of power sector circular debt payable to the Independent Power Producers (IPPs) and other entities. The PEPCO on the basis of above letter allocated Rs. 37.97 billion to the Company against which the CPPA-G had issued a credit advice to the Company being the adjustment on account of the GoP equity / investment against settlement of power sector circular debt. The Company has accounted for this amount as equity based on the opinion of its legal directorate. Further during the last year GoP made payment against markup on loan taken for settlement of power sector circular debt. Ministry of Energy on the basis of above arrangement, allocated Rs. 886 million to the Company against which the CPPA-G issued debit note advice to the Company being the adjustment on account of the GoP's equity / investment.

19 LONG TERM FINANCING

Relent loans from the GoP through:			
International Bank for Reconstruction and Development (IBRD)	19.1	939,657,989	1,025,348,989
Asian Development Bank (ADB)	19.2	9,237,592,399	9,749,337,439
		10,177,250,388	10,774,686,428
Less: Current portion shown under current liabilities	19.3	(10,177,250,388)	(10,774,686,428)
		-	-

19.1 International Bank for Reconstruction and Development (IBRD)

This represents a re-lent portion of loan obtained by the GoP from International Bank for Reconstruction and Development (IBRD) for Electricity Distribution and Transmission Improvement Project which is secured against the guarantee by the GoP. Pursuant to the Subsidiary Loan Agreement dated October 22, 2008 between the GoP and the Company, the facility amounting to Rs. 1,025.35 million (2019: Rs. 1,025.35 million) has been transferred to the Company. This facility carries interest rate of 17% per annum inclusive of relending interest of 11% plus exchange risk cover fee of 6%, payable on half yearly basis. Principal amount is to be repaid on half yearly basis within 15 years including grace period of 2 years. As per the re-lent agreement, the Company is required to obtain permission from International Bank for Reconstruction and Development for obtaining any other loan facility.

Pursuant to the office memorandum No. 1(28) EA.IDA-I/06 dated October 10, 2012 conveyed through Economic Affairs Division regarding amendments in the loan terms, loan portion amounting to USD 14.98 million, out of originally sanctioned amount of USD 60.29 million, has been cancelled by the IBRD due to lack of loan utilization plan.

19.2 Asian Development Bank (ADB)

These represents a re-lent portion of loan obtained by the GoP from the Asian Development Bank (ADB) for Distribution Enhancement Investment Program which is secured against the guarantee by the GoP. Following are the projects wise detail of loans;

	2020			
	Project I	Project II	Project III	Project IV
	Rupees			
Opening balance	1,687,127,512	2,308,472,517	1,911,407,995	3,842,329,415
Received during the year	-	-	-	-
Repayments during the year	(259,558,040)	(96,189,000)	(54,135,000)	(101,863,000)
Closing balance	1,427,569,472	2,212,283,517	1,857,272,995	3,740,466,415

	2019			
	Project I	Project II	Project III	Project IV
	Rupees			
Opening balance	2,206,243,672	1,835,826,691	1,764,058,801	3,570,723,952
Received during the year	-	472,645,826	147,349,194	271,605,463
Repayments during the year	(519,116,160)	-	-	-
Closing balance	1,687,127,512	2,308,472,517	1,911,407,995	3,842,329,415

	Project I	Project II	Project III	Project IV
Interest rate				
Interest on principal	11%	8.2%	8.2%	8.2%
Exchange rate risk	6%	6.8%	6.8%	6.8%
Repayment period				
Total period	15 years	20 years	25 years	20 years
Grace period	2 years	3 years	5 years	5 years

19.3 The Company is not repaying the installments of relent loans from the GoP as per agreed repayment schedules. The Company does not have unconditional right to defer the settlement of these loans for at least twelve months after the reporting date therefore as a result of being default the management has classified the relent loans as current liabilities.

	Note	2020 (Rupees)	2019 (Rupees)
20 LONG TERM SECURITY DEPOSITS			
Long term security deposits	20.1	15,534,251,469	14,173,688,495

20.1 These represent security deposits against connection of electricity from consumers and are refundable / adjustable on disconnection of electricity supply. The Company has invested these funds in term deposit receipts.

21 EMPLOYEE RETIREMENT BENEFITS

Four types of defined benefit plans are being offered by the Company namely, pension obligations, medical benefits, free electricity and compensated absences.

21.1 The amounts recognized in the statement of financial position

	Note	Pension obligations		Medical benefits		Free electricity		Compensated absences		Total	
		2020	2019	2020	2019	2020	2019	2020	2019	2020	2019
Present value of defined benefit obligations (PVDBO)		127,402,778,325	114,930,624,285	17,303,335,176	15,140,078,294	16,793,489,940	12,236,997,197	1,984,421,707	4,356,700,991	161,404,427,148	152,114,399,867
Fair value of plan assets		-	-	-	-	-	-	-	-	-	-
		127,402,778,325	114,930,624,285	17,303,335,176	15,140,078,294	16,793,489,940	12,236,997,197	1,984,421,707	4,356,700,991	161,404,427,148	152,114,399,867

21.2 Changes in the present value of defined benefit obligations:

	Note	Pension obligations 2020	Pension obligations 2019	Medical benefits 2020	Medical benefits 2019	Free electricity 2020	Free electricity 2019	Compensated absences 2020	Compensated absences 2019	Total 2020	Total 2019
Balance at the beginning of the year		114,930,624,285	102,257,507,437	15,140,078,294	15,862,926,374	17,286,997,197	19,331,531,143	4,356,700,991	5,292,906,842	152,114,399,867	143,725,975,200
Charge to profit and loss account	21.3	18,441,448,124	13,186,335,680	2,481,307,762	1,851,888,173	2,247,843,826	2,337,461,913	(2,507,644,725)	(146,496,141)	20,662,954,987	17,429,214,627
Charge to other comprehensive loss / (income)		(883,332,676)	3,214,133,464	75,372,334	(2,217,073,919)	(2,354,526,472)	(4,358,311,454)	-	-	(3,162,486,414)	(3,762,213,609)
Contributions		-	-	-	-	-	-	-	-	-	-
Benefits paid during the year		(5,085,961,408)	(4,227,352,296)	(393,423,214)	(356,762,334)	(386,824,611)	(324,544,911)	(144,231,969)	(789,712,410)	(6,210,440,892)	(5,278,476,351)
Balance at the end of the year		127,402,778,325	114,930,624,285	17,303,335,176	15,140,078,294	16,793,489,940	12,236,997,197	1,984,421,707	4,356,700,991	161,404,427,148	152,114,399,867

21.3 Charge to statement of profit or loss

	Pension obligations 2020	Pension obligations 2019	Medical benefits 2020	Medical benefits 2019	Free electricity 2020	Free electricity 2019	Compensated absences 2020	Compensated absences 2019	Total 2020	Total 2019
Current service cost	2,145,239,805	3,121,952,551	314,515,967	283,431,652	538,485,337	370,462,826	125,052,893	142,335,178	3,123,294,002	4,118,187,207
Interest cost	16,296,208,319	10,064,383,129	2,166,791,795	1,568,454,521	1,709,358,489	1,967,021,099	664,764,218	508,804,964	20,837,123,321	14,108,663,703
Actuarial gain	-	-	-	-	-	-	(3,297,462,336)	(797,636,283)	(3,297,462,336)	(797,636,283)
	18,441,448,124	13,186,335,680	2,481,307,762	1,851,888,173	2,247,843,826	2,337,461,913	(2,507,644,725)	(146,496,141)	20,662,954,987	17,429,214,627

21.4 Significant actuarial assumptions at the reporting date are:

	Pension obligations 2020	Pension obligations 2019	Medical benefits 2020	Medical benefits 2019	Free electricity 2020	Free electricity 2019	Compensated absences 2020	Compensated absences 2019
Discount rate	9.25%	14.50%	9.25%	14.50%	9.25%	14.50%	9.25%	14.50%
Salary increase rate	8.25%	13.50%	8.25%	13.50%	-	-	8.25%	13.50%
Pension indexation rate	6.25%	11.50%	-	-	-	-	-	-
Medical inflation rate - in service	-	-	8.25%	13.50%	-	-	-	-
Medical inflation rate - post retirement	-	-	8.25%	13.50%	-	-	-	-
Medical allowance increase - in service	-	-	4.25%	9.50%	-	-	-	-
Medical allowance increase - post retirement	-	-	4.25%	9.50%	-	-	-	-
Electricity inflation rate	-	-	-	-	8.25%	13.50%	-	-
Withdraw rate	Low	Low	Low	Low	Low	Low	Low	Low
Mortality rate	Adjusted SLIC 2001-2005	Adjusted SLIC 2001-2005	Adjusted SLIC 2001-2005	Adjusted SLIC 2001-2005	Adjusted SLIC 2001-2005	Adjusted SLIC 2001-2005	Adjusted SLIC 2001-2005	Adjusted SLIC 2001-2005
Normal retirement age (years)	60	60	60	60	60	60	60	60
Effective duration of plan (years)	14.03	14.03	14.03	14.03	14.03	14.03	14.03	14.03

	Pension obligations	Medical benefits	Free electricity
		Rupees	
Expected expense for FY 2021	13,406,173,932	1,731,386,534	1,984,362,620

Annual charge is based on actuarial valuation carried out by an independent approved valuer M/S SIR Consultants (Private) Limited as at June 30, 2020 using the Projected Unit Credit method.

21.5 Sensitivity analysis:

	Pension obligations		Medical benefits		Free electricity	
2020	%	Amount	%	Amount	%	Amount
Effect of change in discount rate						
1% increase	10.25%	(15,407,658,943)	10.25%	(2,180,889,033)	10.25%	(2,684,809,910)
1% decrease	8.25%	19,236,731,756	8.25%	2,745,929,389	8.25%	3,536,008,081
Effect of change in salary increase rate						
1% increase	9.25%	4,529,732,397	-	-	-	-
1% decrease	7.25%	(3,969,974,068)	-	-	-	-
Effect of change in pension indexation rate						
1% increase	7%	14,482,328,892	-	-	-	-
1% decrease	5%	(12,262,491,822)	-	-	-	-
Effect of change in withdrawal rate						
10% increase	-	(85,865,920)	-	-	-	(13,609,324)
10% decrease	-	87,748,934	-	-	-	13,712,111
Effect of change mortality age						
1 year mortality age set back	-	96,570,768	-	-	-	(13,808,840)
1 year mortality age set forward	-	(91,052,500)	-	-	-	13,763,474

	Pension obligations		Medical benefits		Free electricity	
2019	%	Amount	%	Amount	%	Amount
Effect of change in discount rate						
1% increase	15.50%	(14,315,775,048)	15.50%	(1,925,943,992)	15.50%	(2,729,729,835)
1% decrease	13.50%	17,188,386,851	13.50%	2,417,880,616	13.50%	17,286,997,197
Effect of change in salary increase rate						
1% increase	14.50%	4,065,559,699	-	-	-	-
1% decrease	12.50%	(4,118,661,486)	-	-	-	-
Effect of change in pension indexation rate						
1% increase	12.50%	12,621,287,636	-	-	-	-
1% decrease	10.50%	(11,220,663,424)	-	-	-	-
Effect of change in withdrawal rate						
10% increase	-	(361,083,017)	-	(7,126,823)	-	(2,585,276,584)
10% decrease	-	(195,284,240)	-	7,177,879	-	2,595,609,939
Effect of change mortality age						
1 year mortality age set back	-	(3,087,283,837)	-	(468,779,163)	-	(3,246,678,120)
1 year mortality age set forward	-	3,365,493,140	-	428,987,411	-	(1,991,672,726)

21.6 The charge for the year has been allocated as follows:

	Note	2020	2019
Distribution costs	29	15,703,845,790	13,246,203,116
Administrative expenses	30	3,512,702,348	2,962,966,487
Customer service costs	31	1,446,406,849	1,220,045,024
		20,662,954,987	17,429,214,627

22 DEFERRED CREDIT

	Note	2020 (Rupees)	2019 (Rupees)
Contributions against connections installed / deposit			
Opening balance		48,175,102,232	44,155,958,953
Additions during the year	22.1	4,785,713,103	4,019,143,279
		52,960,815,335	48,175,102,232
Less: Amortization			
Balance at the beginning of the year		15,257,192,585	13,614,282,803
For the year		1,732,608,608	1,642,909,782
		16,989,801,193	15,257,192,585
		35,971,014,142	32,917,909,647

22.1 This represents capital contribution received from the Consumers and the GoP against which assets are constructed by the Company during the year.

23 TRADE AND OTHER PAYABLES

	Note	2020 (Rupees)	2019 (Rupees)
Creditors		2,067,691,484	2,413,570,069
Security deposits		51,544,582	54,287,445
Retention money - Contractors		156,257,879	131,145,392
Billing related payable	23.1	11,849,560,972	12,188,458,777
Withholding taxes payable		1,034,377,763	829,000,440
Accrued liabilities		414,799,508	476,653,508
Worker's Profit Participation Fund	23.2	2,047,564,819	2,047,564,821
Due to - associated undertakings	23.3	203,088,820,395	149,971,870,318
Others		101,867,769	137,413,545
		220,812,485,171	168,249,964,315

23.1 Billing related payable

	2020 (Rupees)	2019 (Rupees)
Realized:		
Equalization surcharge payable	8,049,931,433	8,043,408,188
Electricity duty payable	-	370,516,631
Television license fee payable	110,525,541	98,598,714
Advance income tax payable	17,810,472	18,200,033
Commercial sales tax payable	81,049,183	110,903,233
Steel melters income tax payable	11,823,375	13,034,960
Debt servicing surcharge payable	2,808,480,874	2,804,950,095
Universal obligation fund surcharge payable	2,732,057	608,116
Tariff Rationalization Surcharge Payable	280,330,618	70,643,572
Sales tax payable	240,232,862	410,950,678
GST payable	246,644,557	246,644,557
	11,849,560,972	12,188,458,777

23.2 The Company has not paid its contribution towards Worker Profit Participation fund (WPPF) for the year 2011-2017 (excluding years where the Company was in losses) amounting to Rs. 2,047.56 million. Further, the WAPDA had forwarded a summary in 2006 to Economic Coordination Committee (ECC) to exempt DISCOs and National Transmission Dispatch Company (NTDC) from liability under the Companies Profit (Worker's Participation) Act 1968 on the basis that the Company's employees do not fall under the definition of the worker as provided by section 2(f) of the Companies Profit (Workers' Participation) Act, 1968. However, to date no decision has been taken in this respect. Contributions to WPPF is required to be made on the first day of the next year to a separate fund constituted under the Companies Profit (Worker's Participation) Act 1968. Further, the Company has also not accrued interest on the unpaid amount of the contribution payable to fund. Being in losses during the year, the Company has made no provision in respect of WPPF contribution.

	Note	2020 (Rupees)	2019 (Rupees)
23.3 Due to associated undertakings			
Central Power Purchasing Agency (Guarantee) - CPPA-G	23.3.1	202,763,459,441	149,610,989,504
Multan Electric Power Company Limited		306,501,004	341,170,967
Peshawar Electric Supply Company Limited		18,859,950	19,709,847
		203,088,820,395	149,971,870,318

23.3.1 This represents amount due to the CPPA-G against purchase of electricity and use of system charges. Subsequent to the year end, the Company receive a non cash adjustment relating to TDS receivable balance amounting to Rs 9,314.978 million, Industrial Support Package balance amounting to Rs. 4,970.674 million, ZRIR balance amounting to Rs 11,659.959 million, PM relief package for SMEs balance amounting to Rs 5,140.061 million against amount payable to the CPPA-G

24 RECEIPTS AGAINST DEPOSIT WORK

	Note	2020 (Rupees)	2019 (Rupees)
Receipts against deposit work	24.1	10,770,830,575	11,300,602,546

24.1 This represents amount received from the consumers for deposit works and service connections.

25 CONTINGENCIES AND COMMITMENTS

25.1 Contingencies

25.1.1 Sales tax

(i) The sales tax on steel melters, re-rollers and ship breakers sector (the Steel Melters Sector) was governed under section 58H of Chapter XI of Sales Tax Special Procedure Rules, 2007 (the Rules) from 01 July 2007 till 30 June 2019, and the payment of the sales tax were collected through electricity bills.

In accordance with section 58H of the Rules, the Company is of the view that sales tax charged to steel melters sector will be considered as their final discharge of sales tax liability therefore, the Company, at the time of issuing electricity bill, split the total sales tax charged to the Steel Melters Sector under two portions, one as General Sales Tax (GST), to be calculated on taxable value of the bill in compliance of section 3(1) of the Sales Tax Act, 1990 (the Act) and remaining as fixed sales tax on steel melters as per the section 58H of the Rules.

Subsequently, the FBR challenged the practice of the Company and was of the view that GST under section 3(1) of the Act and sales tax charged to steel-melters as per rule 58H of the Rules are separate indirect taxes. Further, whole amount of sales tax charged under section 58H of the Rules should have been deposited by the Company, without any adjustment against its input tax.

Accordingly, the Department have created sales tax demand aggregating to Rs. 27,679 million on account of alleged non-payment of sales tax collected from the steel sector and adjusted the same against their input tax for different tax period. The Company challenged the orders and cases are pending at different forums as mentioned in the below table.

Sr. No.	Tax Year	Rupees in Million	Appellate Forum
1	July-2008 to June-2009	938.00	The Honorable Supreme Court of Pakistan (the SCP) have disposed of the references filed by the Company and upheld the decision of the Lahore High Court's decision. The Company has filed a review petition in front of larger bench of the SCP, which is pending adjudication.
2	July-2009 to June-2010	1,420.00	
3	July-2011 to June 2012	363.00	Against the order of the CIR(A), the Company has filed an appeal before the ATIR, which is pending adjudication.
4	July-2013 to September-2013	731.00	Against the order of the ATIR, the Company has filed an appeal before the LHC, which is pending adjudication.
5	October-2013, January-2014 and July-2014	1,072.00	Against the order of the LHC, the Company has filed an appeal before the Supreme Court of Pakistan, which has been upheld and LESCO is going to file a review petition in front of larger bench of SCP.
6	July-2014 to June-2015	2,475.00	Against the order of the DCIR, the Company has filed an appeal before the CIR(A) and CIR(A) upheld the decision against which LESCO filed an appeal before ATIR which is pending adjudication.
7	July-2015 to March-2016	3,014.00	Against the order of the ATIR, the Company has filed an appeal before the LHC, which is pending adjudication.
8	April-2016 to June-2019	17,665.00	Against the order of the CIR(A), the Company has filed an appeal before Appellate Tribunal Inland Revenue (ATIR). ATIR in its order dated February 17, 2023 set aside order of CIR (A) and the case is remanded back to assessing officer for making factual determination.

The case mentioned at Sr. No 1 and 2 were dismissed against the Company in the Honorable Lahore High Court (the LHC) on October 06, 2011, the decision states that, both indirect taxes had to be charged on steel melters sector. Against the decision of the LHC, the Company field reference at Honorable Supreme Court of the Pakistan (the SCP).

Subsequent to reporting date, on February 05, 2021, the short bench of the SCP has upheld the LHC's decision against the Company's appeal challenging the FBR's contention of underpayment by the Company, in respect of financial years 2008 and 2009.

Against the order of the short bench of the SCP, the Company has filed a review petition in front of larger bench of the SCP which is pending adjuration. The grounds on which review petition has been filed are as

The process of charging sales tax and the procedure of calculation of sales tax has been totally ignored and the only focus was on the charge of sales tax under 58H of the Rules;

The judgement by the short bench of the SCP fails to consider the clarification No. 3/13-STB/98 given by the FBR dated July 28, 2007; and

The steel melters have to pay fixed amount of sales tax on the basis of consumption of electric units and no sales tax over and above the fixed amount of sales tax was required to be charged or paid.

The Company and its legal consultant are of the view that the sales tax under the Rules is the final tax on steel melters and no sales tax over and above the fixed amount of sales tax is required to be charged or paid. In case, if the SCP orders to pay shortage amount of tax, then the ultimate burden of this tax liability should be borne by the steel melters as it is the tax of steel melters. The Company cannot pay tax which it had never recovered from the consumers therefore, this is not the obligation of the Company.

The management of the Company, based on the opinion of its legal advisor, is confident for the favorable outcome of this case and accordingly, no provision has been made in these financial statements in this regard.

(ii) The ACIR initiated audit proceedings for tax year 2013 and then issued the show cause notice dated July 10, 2017. After completing the proceedings, the ACIR issued the order and thereby created the demand of Rs. 51,361 million vide order dated July 10, 2017 on the issues of sales tax chargeability on subsidy received from government, sales tax not charged on meter rent, re-connection fees, other income, non-payment of sales tax on receipts against deposit work, deferred credit etc. Being aggrieved, the Company preferred an appeal before the CIR (A), who annulled the demand and remanded the case back to the ACIR vide order No.18-A-II/2018 dated December 31, 2018. The DCIR has finalized the proceedings and revised the demand downwards to Rs. 21,569 million along with default surcharge and penalty vide order No. 01/2020 dated December 15, 2020. The Company has filed an appeal against the order before the CIR(A) who reduced the demand to Rs. 12,389 million. Being aggrieved in respect of the demand confirmed by the learned CIR(A), the Company is in the process of filing appeal before ATIR which is pending adjudication.

(iii) The ACIR initiated audit proceedings for tax year 2015 under section 25 of the Sales Tax Act, 1990 and then issued the show cause notice dated June 30, 2019. After completing the proceedings, the ACIR issued the order and thereby created the demand of Rs. 27,714 million vide order dated January 19, 2021 on the issues of sales tax chargeability on subsidy received from government, sales tax not charged on meter rent, re-connection fees, other income, non-payment of sales tax on receipts against deposit work, deferred credit etc. Being aggrieved, the Company preferred an appeal before the CIR (A), who reduced the demand to Rs. 5,294 million. Being aggrieved in respect of the demand confirmed by the learned CIR(A), the Company is in the process of filing appeal before the learned ATIR.

(iv) The ACIR passed an order creating sales tax demand of Rs. 101 million alleging non-charging of revised sales tax rate of 17% from 16% during the tax period of June 2013. Being aggrieved, the Company filed an appeal before the CIR (A), who remanded the case back to the ACIR.

Subsequently, the DCIR initiated the remand back proceedings and created the tax demand of Rs. 1 million to the extent of default surcharge and penalty. Being aggrieved, the Company filed an appeal before the CIR (A), who upheld the order of DCIR. Being aggrieved with the adverse decision, the Company filed an appeal before the ATIR, who have deleted the Default Surcharge Rs. 1,039,217/- and upheld the penalty amount Rs. 51,961/-.

(v) The DCIR through an order dated October 08, 2015 created sales tax demand of Rs. 127 million alongwith penalty of Rs. 6 million on account of alleged short payment of sales tax on account of suppression of electricity units to the retailers in respect of tax period from July 2014 to January 2015. Being aggrieved, the Company filed an appeal before the CIR (A) who upheld the order passed by the DCIR.

Aggrieved with the treatment meted out, the Company preferred second appeal before the ATIR, which is remanded back to the assessing officer. The ACIR initiated the de novo proceedings and issued the order dated July 12, 2019 while creating the demand of Rs. 114 million. Being aggrieved, the Company filed an appeal before the CIR (A) who upheld the order issued by the ACIR. Being aggrieved with the treatment meted out, the Company has filed a second appeal before the ATIR who remand the case back 2nd time to assessing officer for denovo proceedings.

(vi) The ACIR through an order dated December 05, 2018 created tax demand of Rs. 14 million on account of alleged non-charging of sales tax on supply of free electricity to employees. Being aggrieved, the Company filed an appeal before the CIR (A) who upheld the order of the ACIR. Aggrieved with the treatment meted out, the Company preferred a second appeal before the ATIR which is pending adjudication.

(vii) The DCIR initiated proceedings for tax period February 2011 to October 2015, alleging the Company for late filing of sales tax returns and late payment of sales tax and thereby created sales tax demand of Rs. 247 million and Rs. 0.12 million on account of default surcharge and penalty. Being aggrieved, the Company filed an appeal before the CIR (A) who upheld the order issued by the DCIR.

Aggrieved with the treatment meted out, the Company preferred second appeal before the ATIR who vide order dated March 14, 2017 directed the assessing officer to re-examine the case alongwith working of penalty and default surcharge and the available refunds of the Company. Upon finalization of the remand-back proceedings, the DCIR issued order whereby the impugned demand was reduced to Rs. 11 million vide order dated September 13, 2019. Being aggrieved, the Company filed an appeal before CIR (A) who upheld the order of DCIR. Being aggrieved, the Company has filed an appeal before the learned ATIR, who has confirmed the Penalty amounting to Rs. 124,700/- and set aside the impugned order by directing the Assessing Officer to recalculate the default surcharge at KIBOR plus 3% after making adjustments of refunds.

(viii) The ACIR through an order dated October 22, 2018 alleged non-charging of sales tax on amount received for installed connections and thereby created sales tax demand of Rs. 3,718 million along with default surcharge of Rs. 186 million. Being aggrieved, the Company filed an appeal before the CIR (A) who upheld the order of the ACIR.

Being aggrieved with the order of the learned CIR (A), the Company preferred a second appeal before the ATIR who has decided the case in favor of the Company, however, the department has filed reference application before the honorable LHC, which is pending adjudication.

(ix) The ACIR through an order dated October 18, 2018 alleged non-realization of sales tax on tariff differential subsidy provided by the Government to consumers and thereby created sales tax demand of Rs. 4,766 million. Being aggrieved, the Company filed an appeal before the CIR (A) who upheld the order of the ACIR vide order dated March 21, 2019.

Being aggrieved with the order of the learned CIR (A), the Company preferred a second appeal before the ATIR who has decided the case in favor of the Company. However, the department has filed reference application before the honorable LHC, which is pending adjudication.

(x) The Additional Commissioner, Enforcement issued the notice for the tax period from July 2013 to June 2016 on the basis that the Company has not withheld the amount of Punjab sales tax as per Punjab Sales Tax on Services (Withholding) Rules, 2015 (the "PSTSWH Rules") and thereby created the demand of Rs. 5,754 million along with penalty of Rs. 287 million. Being aggrieved, the Company filed an appeal before the Commissioner Appeals (PRA), who has reduced the demand to Rs. 219 million along with penalty of Rs. 11 million. Being aggrieved, both the Company and PRA filed cross appeals against the order Commissioner Appeals (PRA) before the Appellate Tribunal, PRA, which are pending adjudication. In the meanwhile, the Company has also filed writ petition against the provision of Rule 6 of the PSTSWH Rules before the honorable LHC which has stayed the proceedings pending before the Appellate Tribunal, PRA.

BDO

(xi) The DCIR initiated proceedings dual claim of input tax adjustments during the tax period August 2015, September 2015 and November 2015 and passed an order thereby creating a demand amounting to Rs. 56.29 million. The company being aggrieved from the said treatment filed an appeal before the CIR-A who provided partial relief to the Company. The Company filed an appeal before the ATIR which has been heard dated April 4, 2022. The ATIR has remanded back the case to the DCIR for reconsideration which is pending before the DCIR.

(xii) The DCIR initialed proceedings for illegal claim of Input tax during said tax period December 2015 to June 2016 and creating a demand of Rs. 10,819.10 million. The taxpayer duly replied along with the necessary evidences. However, the DCIR passed and order and created a demand amounting to Rs. 583.247 million. Being aggrieved, the Company filed an appeal before the CIRA who upheld DCIR's decision. The Company filed an appeal before the ATIR which has been heard dated March 4, 2022. The ATIR remanded back the case to the DCIR for reconsideration which is pending before the DCIR.

For all the above referred cases, the Company's counsel is of the view that the matters will be decided in favor of the Company, accordingly, no provision has been made in these financial statements.

25.1.2 Income tax

(i) The tax authorities have raised demands aggregating to Rs. 11,585 million under section 122(5A) of Income Tax Ordinance, 2001 (the "Ordinance") for tax years ("TY") 2011, 2013, 2014, 2015, 2016, 2017, 2018 and 2019 on account of inclusion of subsidy, amortization of deferred credits and other income in turnover for the purpose of calculation of minimum tax under section 113, failure to pay minimum tax under section 113 for TY 2018 and wrongful claim of tax credit under section 65B of the Ordinance in respect of TY 2018 and various other additions.

Further, the tax authorities have raised income tax demand aggregating to Rs. 175 million on account of rectification orders issued under section 221 of the Ordinance for the TY 2010 and 2011 on account of non-chargeability of minimum tax under section 113 of the Ordinance. These matters are pending at different forums, tabulated below:

BDO

Sr. No.	Tax Year	Rupees in Million	Section	Appellate Forum
1	2011	344	122 (5A)	Against the order of Commissioner Inland Revenue Appeals ("CIR(A)"), the Company has filed an appeal before the Appellate Tribunal Inland Revenue ("ATIR"). On account of subsidy, the ATIR decided the case in favor of the Company however, on remaining accounts the case is still pending for adjudication. Against the order of ATIR, the department has filed a reference in LHC which is pending for adjuration.
2	2013	153		
3	2014	2,239		The Department has filed a reference before the Honorable Lahore High Court (LHC) against the decision of the ATIR, which is pending adjudication.
4	2015	1,908		Against the order of the CIR(A), the Department has filed an appeal before the ATIR. On account of subsidy, the ATIR decided the case in favor of the Company however, on remaining accounts the case is still pending for adjudication. Against the order of ATIR, the department has filed a reference in LHC which is pending for adjuration.
5	2016	1,595		Against the order of the CIR(A), the Company has filed an appeal before the ATIR, who upheld the decision of CIR(A). The Company is going to file tax reference before LHC.
6	2017	1,231		Against the order of the CIR(A), the Company has filed an appeal before the ATIR, which is pending
7	2018	398		Against the order of the CIR(A), the Department has filed an appeal before the ATIR, which is pending
8	2019	3,717		Against the order of the CIR(A), the Company has filed an appeal before the ATIR, who upheld the decision of CIR(A). The Company is going to file tax reference before LHC.
9	2010	72	221	Against the order of the CIR(A), the Department has filed an appeal before the ATIR, which is pending adjudication.
10	2011	103		

(ii) The tax authorities have raised income tax demand aggregating to Rs. 483 million on account of alleged default on non-withholding of taxes while making payment on account of salaries, rent and other payments under section 161 read with section 205 of the Ordinance for tax years 2009 to 2010.

Further, the tax authorities passed orders dated January 25, 2018 under section 161/205 for the tax years 2012 to 2015 and 2019 creating a total income tax demand of Rs. 14,488 million on account of non-withholding of tax against payment made to the National Transmission and Dispatch Company ("NTDC") for use of system charges for providing transmission services. These matters are pending at different forums, tabulated below:

BD

Sr. No.	Tax Year	Rupees in Million	Section	Appellate Forum
1	2009	365	161/205	Against the order of the CIR(A), the Company has filed an appeal before the ATIR, which is pending
2	2010	118		Against the order of the LHC, the Company has filed an appeal before the Apex Supreme Court, which is pending adjudication.
3	2011	2,236		Against the order of the CIR(A), the Company has filed an appeal before the ATIR, which is pending adjudication.
4	2012	2,897		
5	2012 to 2015	343		Against the order of the CIR(A), the Company has filed an appeal before the ATIR, which is pending
6	2019	8,529		Against the order of the CIR(A), the Company is in process of filling appeal before ATIR.

For all the above referred cases, the Company's counsel is of the view that the matters will be decided in favor of the Company, accordingly, no provision has been made in these financial statements.

25.1.3 There are several claims that have been lodged against the Company by various consumers and the Company's employees. The quantum of potential liability cannot be estimated reliably due to large number of cases against the Company. The Company is hopeful of a favorable outcome, therefore, no provision has been recognized in these financial statements.

25.1.4 As mentioned in 23.2 no provision for WPPF and mark-up on non-payment has been made in these financial statements due to the reasons that the matter is pending for decision with the Economic Coordination Committee.

25.1.5 Up to June 30, 2020, the Company has received various invoices from the CPPA-G representing supplementary charges being the share of the Company in the markup charged to CPPA-G by independent power producers on account of delayed payments aggregating to Rs. 19,564 million (2019: Rs. 16,086 million). The Company has not recorded all invoices as disclosed in Note 30.2 to the financial statements.

25.2 Commitments

25.2.1 Commitments in respect of capital expenditures amount to Rs. 18,216 million (2019: Rs. 16,380 million).

25.2.2 Commitments against inland letters of credit and purchase orders other than for capital expenditure amount to Rs.6,150 million (2019: Rs. 303.3 million).

	Note	2020 (Rupees)	2019 (Rupees)
26 ELECTRICITY SALES - Net			
Sale of electricity	26.1	315,521,453,792	268,528,921,591
Less: sales tax		(54,407,289,747)	(38,526,703,478)
		261,114,164,045	230,002,218,113

26.1 Sale of electricity has been recognized based on the notified rates and includes accrual of Rs. 4,053 million (2019: Rs. 59 million) relating to Fuel Price Adjustment (FPA) for the months starting from November 2019 to June 2020. The effect of above mentioned FPA will be passed to the consumers after the year end in accordance with NEPRA notifications.

26.2 The tariff approved and notified by the GoP for billing to consumer in financial year ended 30 June 2020 as per SRO 5 dated 1st January 2019. Tariff differential subsidy also calculated and accounted for on the basis of these notified rate.

	Note	2020 (Rupees)	2019 (Rupees)
26.3 Timing of revenue recognition			
Revenue recognized over time		261,114,164,045	230,002,218,113
26.4 Customer wise disaggregated revenue information			
Residential		105,620,679,356	93,061,903,047
Commercial		35,772,640,474	31,514,531,239
Industrial		97,996,145,766	86,325,569,125
Bulk supply		10,287,898,063	9,050,808,404
Agriculture		9,138,995,742	8,039,360,154
Public Lighting		2,115,024,729	1,859,370,736
Residential colonies		182,779,915	150,675,408
		261,114,164,045	230,002,218,113

27 SUBSIDY FROM THE GOVERNMENT OF PAKISTAN ON SALE OF ELECTRICITY

	Note	2020 (Rupees)	2019 (Rupees)
Tariff differential subsidy	13.1	41,471,195,068	32,898,313,129
Industrial support package	13.2	1,968,205,335	21,054,592,977
Zero rated industrial rebate	13.5	11,753,855,710	4,777,440,003
Fuel price adjustment subsidy - agriculture consumer	13.6	-	286,788,812
Uniform seasonal pricing structure	13.7	3,019,005,661	-
Subsidy relating to applicable uniform quarterly tariff adjustment	13.8	11,372,494,175	-
Prime Minister relief package for SMEs	13.9	5,140,061,442	-
		74,724,817,391	59,017,134,921

28 COST OF ELECTRICITY

	Note	2020 (Rupees)	2019 (Rupees)
Cost of electricity	28.1	298,508,360,028	279,352,147,836

28.1 Electricity purchased during the year has been recognized according to invoices issued by the CPPA-G. The average rate for the year was Rs. 12.69 per KWH (2019: Rs. 11.48 per KWH).

BD

	Note	2020 (Rupees)	2019 (Rupees)

29 DISTRIBUTION COSTS

	Note	2020 (Rupees)	2019 (Rupees)
Salaries, wages and other benefits		10,649,535,642	10,639,699,661
Post retirement benefits	21.6	15,703,845,799	13,246,203,116
Repair and maintenance		1,730,450,129	1,241,339,805
Rent, rates and taxes		57,802,108	64,141,810
Power, light and water		73,151,942	62,306,133
Communication		18,491,327	18,749,225
Office supplies and other expenses		35,303,492	20,949,502
Travelling expenses		370,900,231	290,267,243
Professional fees		37,945,034	71,509,603
Outside services employed		7,602,503	7,908,590
Vehicle running and maintenance		407,128,962	356,204,192
Depreciation	6.1.4	3,608,939,925	3,522,796,436
Miscellaneous expenses		56,905,847	41,955,791
		32,757,002,923	29,574,721,167
Less: charged to capital work in progress		(841,154,250)	(661,990,515)
		31,915,848,673	28,912,730,592

30 ADMINISTRATIVE EXPENSES

	Note	2020 (Rupees)	2019 (Rupees)
Salaries, wages and other benefits		2,510,463,874	2,680,497,415
Post retirement benefits	21.6	3,512,702,348	2,962,966,487
Repair and maintenance		57,736,983	103,419,081
Rent, rates and taxes		4,568,576	4,814,086
Power, light and water		30,147,576	44,765,198
Insurance		49,861,326	49,684,694
Communication		8,834,376	28,240,983
Office supplies and other expenses		361,548,965	118,397,942
Travelling expenses		64,747,283	57,924,687
Provision against doubtful subsidy receivable		-	920,986,510
Directors' fees		7,969,500	10,507,000
Professional fees		218,258,666	118,655,488
Auditors' remuneration	30.1	3,800,000	3,100,000
Outside services employed		3,380,549	3,678,728
Management fees		260,316,957	188,695,026
Vehicle running and maintenance		125,787,125	122,343,108
Advertisement expenses		49,550,283	53,170,803
Depreciation		195,625,167	230,309,152
Supplementary charges	30.2	4,369,200,238	3,649,267,368
Provision for shortage of material	8.1	30,151,156	959,490
Provision for obsolete / slow moving items		15,541,302	-
Adjustment of CPPA-G reconciling items - net	30.3	-	1,983,569,829
Miscellaneous expenses		26,449,458	8,409,431
		11,906,641,708	13,344,362,506

BDV

	Note	2020 (Rupees)	2019 (Rupees)
30.1 Auditors' remuneration			
Statutory audit fee		3,200,000	2,500,000
Out of pocket expenses		600,000	600,000
		3,800,000	3,100,000

30.2 These charges being the share of the Company in the markup charged to CPPA-G by independent power producers on account of delayed payments. The NEPRA through its tariff determination no. NEPRA/TRF-276/LESCO-2014/4102-4104 dated March 20, 2015, directed the Company to record the charges up to the extent of late payment surcharge recovered from the consumers. Based on this the Company has only recorded the surcharge value upto the extent of the amount recovered from the consumers.

30.3 This represents net reconciliation adjustment made during previous year in respect of long outstanding debit or credit balances in the Company's CPPA-G reconciliation amounting to Rs. 331.373 million and 2,314.943 million respectively, having net effect of Rs. 1,983.569 million.

31 CUSTOMER SERVICE COSTS

	Note	2020 (Rupees)	2019 (Rupees)
Salaries, wages and other benefits		1,117,425,221	1,194,061,777
Post retirement benefits	21.6	1,446,406,849	1,220,045,024
Repair and maintenance		1,225,623	648,304
Rent, rates and taxes		4,731,531	4,834,381
Power, light and water		3,103,176	3,848,033
Communication		1,645,180	1,410,251
Office supplies and other expenses		8,284,428	6,351,627
Travelling expenses		33,135,392	30,510,505
Electricity bills collection expenses		357,673,438	331,678,024
Vehicle running and maintenance		5,595,033	3,033,051
Depreciation	6.1.4	3,431,308	3,607,518
Miscellaneous expenses		16,268,975	14,433,961
		2,998,926,154	2,814,462,456

32 OTHER INCOME

	Note	2020 (Rupees)	2019 (Rupees)
Income from financial assets			
Profit on bank deposits		5,886,304,874	2,381,698,006
Surcharge on arrears of electricity sold		3,684,407,367	3,649,267,368
		9,570,712,241	6,030,965,374
Income from non financial assets			
Amortization of deferred credit		1,732,608,608	1,642,909,783
Meter / service rent		367,972,574	300,602,865
Late delivery charges		77,678,986	86,014,888
Reconnection fees		19,626,290	23,509,445
Gain on installation of new connection		890,400,669	886,169,387
Income from television license collection fee		36,600,664	35,487,701
Miscellaneous	32.1	194,926,345	173,900,783
		3,319,814,136	3,148,594,852
		12,890,526,377	9,179,560,226

32.1 It represents tender fee, registration fee of contractors and sale of scrap.

33 FINANCE COSTS

	Note	2020 (Rupees)	2019 (Rupees)
Interest Expense	33.1	1,208,844,915	1,315,013,063
Bank charges		6,039,119	5,779,065
		1,214,884,034	1,320,792,128

33.1 This includes Rs. Nil (2019. Rs.886 million) which represent the mark up charges paid by the GOP to settle the circular debt on behalf of DISCO as explained in Note 18.1 to the financial statements.

34 TAXATION

	Note	2020 (Rupees)	2019 (Rupees)
Current tax - for the year		3,111,465,661	2,737,607,038
Deferred tax	34.1	-	-
		3,111,465,661	2,737,607,038

34.1 Deferred taxation

	Note	2020 (Rupees)	2019 (Rupees)
Deferred tax liability on taxable temporary differences arising in respect of:			
- Accelerated tax depreciation on fixed assets		15,054,096,726	12,728,056,034
Deferred tax asset on deductable temporary differences arising in respect of:			
- Allowance for expected credit loss / provision for doubtful debts		(3,602,130,639)	(3,205,899,196)
- Provision for slow moving items		(10,633,057)	(6,337,323)
- Provision for shortage of material		(10,365,694)	(1,712,327)
- Deferred credit		(10,431,594,101)	(9,838,806,220)
- Provision for staff retirement benefits		(47,387,283,873)	(41,111,291,786)
- Business losses		(62,109,560,810)	(54,644,737,009)
- Depreciation loss		(21,733,882,292)	(19,997,853,432)
		(145,285,450,466)	(128,806,637,293)
		(130,231,353,740)	(116,078,581,259)
Unrecognized deferred tax asset	34.1.1	(130,231,353,740)	(116,078,581,259)
		-	-

34.1.1 Unrecognized deferred tax asset

The Company has recognized deferred tax asset on its deductable temporary differences to the extent of available taxable temporary differences. Owing to uncertainty relating to future taxable profits, against which the Company can utilize its tax losses and tax credits, the Company has not recognized deferred tax asset of Rs. 130,231 million (2019: Rs. 116,079 million). Expiry of aggregate tax losses and tax credit carried forward are as follows:

Expiry tax year	Nature	2020 (Rupees)	2019 (Rupees)
2021	Business loss	33,996,704,538	15,153,179,068
2022	Business loss	17,806,475,556	33,996,704,538
2023	Business loss	46,007,993,011	17,806,475,556
2024	Business loss	25,408,003,631	46,007,993,011
2025	Business loss	50,057,771,812	25,408,003,631
2026	Business loss	40,893,950,797	50,057,771,812
		214,170,899,345	188,430,127,616
No expiry	Depreciation loss	74,944,421,697	68,958,115,282
		289,115,321,042	257,388,242,898

35 CASH AND CASH EQUIVALENTS

Bank balances	16	8,501,646,270	6,708,927,937
Short term investments (having maturity up to 3 months)	15	47,652,730,025	33,896,861,488
		56,154,376,295	40,605,789,425

36 FINANCIAL RISK MANAGEMENT

The Company's principal financial liabilities, other than derivatives, comprise long-term financing, interest accrued on long term financing and trade and other payables. The main purpose of these financial liabilities is to finance the Company's operations. The Company's principal financial assets includes long term loans, long term deposits, trade debts, profit accrued on bank deposits, advances and other receivables, short term investments and bank balances that derive directly from its operations.

The Company is exposed to credit risk, liquidity risk and market risk. The Company's senior management oversees the management of these risks. The Company's senior management is supported by a risk management committee that advises on financial risks and the appropriate financial risk governance framework for the Company. The risk management committee provides assurance to the Company's senior management that the Company's financial risk activities are governed by appropriate policies and procedures and that financial risks are identified, measured and managed in accordance with the Company's policies and risk objectives. The Board of Directors reviews and agrees policies for managing each of these risks, which are summarized below.

36.1 Credit risk

Credit risk represents the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The carrying amount of financial assets represents the maximum credit exposure.

There is no considerable concentration of credit risk as the consumers of the Company are of diversified nature and include domestic, commercial, agricultural, industrial and bulk rate consumers. The Company believes that it is not exposed to significant credit risk except to the extent of receivables from its defaulted consumers. The Company deals with regular and permanent consumers who normally make payments on time. The Company controls its credit risk by continuous monitoring of its receivables and disconnecting defaulting

The maximum exposure to credit risk at the reporting date is as follow:

	2020 (Rupees)	2019 (Rupees)
Long term loans	873,079,274	685,332,205
Long term deposits	744,266	744,266
Trade debts	69,934,625,474	53,098,265,758
Interest accrued	337,653,004	108,171,688
Advances	31,443,973	25,050,869
Other receivables	89,042,577,870	99,569,494,117
Short term investment	47,653,605,635	33,897,608,098
Bank balances	8,501,646,270	6,708,927,937
	216,375,375,766	194,093,594,938

The management believes that there is no credit risk involved in respect of receivables from the GoP. The credit risk on liquid funds is limited, because the counter parties are banks with reasonably high credit ratings.

36.1.1 Trade debts

The Company believes that in trade debts, due to large number and diversity of its consumer base, concentration of credit risk is limited. Further, the Company manages its credit risk by obtaining security deposits from the consumers. The maximum credit risk exposure at reporting date is carrying value of financial assets stated above.

	2020		2019	
	Expected credit loss rate	Estimated total gross carrying amount at default	Expected credit loss rate	Estimated total gross carrying amount at default
Not Yet Due	0.00%	20,448,140,765	0.00%	18,411,000,609
0 - 30 days	6.71%	18,365,596,331	7.90%	8,536,199,308
31 - 60 days	36.16%	2,461,883,820	34.05%	1,242,623,319
61 - 90 days	51.11%	4,001,051,783	45.77%	1,016,301,146
91 - 120 days	70.91%	2,029,149,882	60.86%	490,770,207
121 - 180 days	65.57%	1,701,061,152	53.76%	1,008,795,239
181- 270 days	62.62%	1,729,632,517	66.58%	1,785,854,990
271- 360 days	72.11%	1,494,797,649	80.58%	1,010,691,222
Above 360 days	19.99%	17,703,311,576	32.04%	19,596,029,718
		69,934,625,475		53,098,265,758

36.1.2 Bank

The Company deals with banks having credit ratings in the top categories therefore, considers these as low risk and does not expect credit loss to arise on the balances. Following are the credit ratings of banks with balances and short term investments are held at reporting date:

	Rating		
	Agency	Short term	Long term
Public sectors banks			
National Bank Of Pakistan	PACRA	A1+	AAA
The Bank of Khyber	PACRA	A1	A
The Bank Of Punjab	PACRA	A1+	AA
Sindh Bank Limited	JCR-VIS	A-1	A+
Specialized banks			
Zarai Taraqiati Bank Limited	JCR-VIS	A1+	AAA

	Rating		
	Agency	Short term	Long term
Private sectors banks			
Allied Bank Limited	PACRA	A-1+	AAA
Summit Bank	JCR-VIS	A-3	BBB-
Askari Bank Limited	PACRA	A-1+	AA+
Bank Al-Falah	PACRA	A-1+	AA+
Bank Al-Habib	PACRA	A-1+	AA+
Faysal Bank Limited	PACRA	A-1+	AA
First Woman Bank	PACRA	A-2	A-
Habib Bank Limited	JCR-VIS	A-1+	AAA
Habib Metropolitan Bank	PACRA	A-1+	AA+
JS Bank Limited	PACRA	A-1+	AA-
Muslim Commercial Bank	PACRA	A-1+	AAA
NIB Bank Limited	PACRA	A-1+	AA-
Samba Bank	JCR-VIS	A-1	AA
Silk Bank	JCR-VIS	A-2	A-
SME Bank Limited	JCR-VIS	B	CCC
Soneri Bank Limited	PACRA	A-1+	AA-
Standard Chartered Bank	PACRA	A-1+	AAA
United Bank Limited	JCR-VIS	A-1+	AAA
Islamic banks			
Al-Baraka Islamic Bank	PACRA	A-1	A
Bank Islami Pakistan Limited	PACRA	A-1	A+
Dubai Islamic Bank	JCR-VIS	A-1+	AA
Meezan Bank	JCR-VIS	A-1+	AA+

Due to Company's long standing business relationships with these counterparties, and after giving due consideration to their strong financial standing, including obtaining security deposits from them, the management does not expect non-performance by these counter parties on their obligations to the Company. Accordingly, credit risk is minimal.

36.2 Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities.

The Company approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company reputation. Despite, presentation of various loans as current as mentioned in Notes 19.3, the Company expects to pay these loans in accordance with original loan schedules.

The table below analyses the Company financial liabilities into relevant maturity groupings based on the remaining period at the statement of financial position to the contractual maturity date. The amounts disclosed in the table are the contractual undiscounted cash flows, the liabilities have been disclosed on the basis of earliest date on which the Company is required to pay these liabilities.

	2020		
	Carrying amount	Contractual cash flows	Less than 1 year
	Rupees		
Financial liabilities			
Creditors	2,067,691,484	2,067,691,484	2,067,691,484
Security deposits	51,544,582	51,544,582	51,544,582
Retention money - Contractors	156,257,879	156,257,879	156,257,879
Accrued liabilities	414,799,508	414,799,508	414,799,508
Due to associated undertakings	203,088,820,395	203,088,820,395	203,088,820,395
Others	101,867,769	101,867,769	101,867,769
Accrued interest	4,800,742,312	4,800,742,312	4,800,742,312
Long term financing	10,177,250,388	10,177,250,388	10,177,250,388
	220,858,974,317	220,858,974,317	220,858,974,317

	2019		
	Carrying amount	Contractual cash flows	Less than 1 year
	Rupees		
Financial liabilities			
Creditors	2,413,570,069	2,413,570,069	2,413,570,069
Security deposits	54,287,445	54,287,445	54,287,445
Retention money - Contractors	131,145,392	131,145,392	131,145,392
Accrued liabilities	476,653,508	476,653,508	476,653,508
Due to associated undertakings	149,971,870,318	149,971,870,318	149,971,870,318
Others	137,413,545	137,413,545	137,413,545
Accrued interest	4,231,283,946	4,231,283,946	4,231,283,946
Long term financing	10,774,686,428	11,941,573,040	11,941,573,040
	168,190,910,651	169,357,797,263	169,357,797,263

36.3 Market risk

Market risk is the risk that changes in market prices, such as foreign exchange rates, interest rates and equity prices will affect the Company income or the value of its holdings of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimizing the return on risk.

36.3.1 Currency risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. Currency risk arises mainly from future commercial transactions or receivables and payables that exist due to transactions in foreign currencies.

As at 30 June 2020, the Company is not exposed to any currency risk. (2019: Nil)

36.3.2 Interest rate risk

The interest rate risk is the risk that the value of the financial instrument will fluctuate due to changes in the market interest rates. Sensitivity to interest rate risk arises from mismatches of financial assets and liabilities that mature in a given period.

The Company has no significant long-term interest-bearing assets. The Company interest rate risk arises from interest bearing loans and borrowings. Borrowings obtained at variable rates expose the Company to cash flow interest rate risk.

At the statement of financial position date the interest rate profile of the Company's interest bearing financial instruments is:

	2020 (Rupees)	2019 (Rupees)
Fixed rate instruments - financial assets		
Short term investment	47,653,605,635	33,897,608,098
Fixed rate instruments - financial liabilities		
Loans payable to the GoP	10,177,250,388	10,774,686,428
Floating rate instruments - financial assets		
Bank balances - deposit accounts	6,020,261,423	4,969,444,335

Fair value sensitivity analysis for fixed rate instruments

The Company does not account for any fixed rate financial assets and liabilities at fair value through profit and loss. Therefore a change in interest rates at the reporting date would not affect the statement of profit or loss.

Cash flow sensitivity analysis for variable rate instruments

The following analysis demonstrates the sensitivity to a reasonably possible change in interest rates, with all other variables held constant, of the Company's profit before tax. This analysis is prepared assuming the amounts of floating rate instruments outstanding at balance sheet dates were outstanding for the whole year.

	Changes in interest rate	Effects on profit before tax
	------Rupees------	
Bank balances - deposit accounts		
2020	+1	60,202,614
	-1	(60,202,614)
2019	+1	49,694,443
	-1	(49,694,443)

36.3.3 Other price risk

Other price risk is a risk that fair value or future cash flows of a financial instruments will fluctuate because of changes in the market prices (other than those arising from currency risk and interest rate risk), whether those changes are caused by specific to the individual financial instruments or its issuer, or factors effecting all similar instruments traded in the market.

As at 30 June 2020, the Company is not exposed to any significant price risk. (2019: Nil)

36.4 Fair value of financial instruments

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable willing parties in an arm's length transaction. The carrying amounts of all the financial instruments reflected in these financial statements approximate their fair value.

Fair value hierarchy

The Company uses the following hierarchy for determining and disclosing the fair value of financial instruments by valuation technique:

Level 1: quoted (unadjusted) prices in active markets for identical assets or liabilities

Level 2: other techniques for which all inputs which have a significant effect on the recorded fair value are observable either, directly or indirectly.

Level 3: techniques which use inputs that have a significant effect on the recorded fair value that are not based on observable market data.

As at 30 June 2020, the Company did not hold any financial instruments carried at fair value.

36.5 Financial instruments by categories

	2020 (Rupees)	2019 (Rupees)
	At amortized cost	
Assets as per statement of financial position		
Long term loans	873,079,274	685,332,205
Long term deposits	744,266	744,266
Trade debts	69,934,625,474	53,098,265,758
Profit accrued on bank deposits	337,653,004	108,171,688
Advances and other receivables	89,074,021,843	99,594,544,986
Short term investment	47,653,605,635	33,897,608,098
Bank balances	8,501,646,270	6,708,927,937
	216,375,375,766	194,093,594,938
Liabilities as per statement of financial position		
Creditors	2,067,691,484	2,413,570,069
Security deposits	51,544,582	54,287,445
Retention money - Contractors	156,257,879	131,145,392
Television license fee payable	110,525,541	181,418,591
Accrued liabilities	414,799,508	476,653,508
Due to - associated undertakings	203,088,820,395	149,971,870,318
Others	101,867,769	137,413,545
Accrued interest	4,800,742,312	4,231,283,946
Long term financing	10,177,250,388	10,774,686,428
Security deposits	15,534,251,469	14,173,688,495
	236,503,751,327	182,546,017,737

36.6 Capital risk management

The primary objective of the Company's capital management is to ensure that it maintains a strong credit rating and healthy capital ratios in order to support its business and maximize shareholders' value. The Company manages its capital structure and makes adjustments to it in the light of changes in economic conditions. The Board of Directors monitors the returns on capital, which the Company defines as net operating income divided by total shareholders' equity. The Company's objectives when managing capital are:

(a) to safeguard the entity's ability to continue as a going concern, so that it can continue to provide returns for shareholders and benefits for other stakeholders; and

(b) to provide an adequate return to shareholders by pricing products.

Consistent with the industry norms, the Company monitors its capital on the basis of gearing ratio. The ratio is calculated as net debt divided by total capital. Net debt is calculated as total borrowings and loans as shown in the balance sheet less cash and bank balances. Total capital is calculated as 'equity' as shown in the statement of financial position plus net debt (as defined above).

	2020 (Rupees)	2019 (Rupees)
Long term financing	10,177,250,388	10,774,686,428
Less: Bank balances	(8,501,646,270)	(6,708,927,937)
Net debt	1,675,604,118	4,065,758,491
Total equity	(106,561,071,342)	(94,865,219,098)
Total capital employed	(104,885,467,224)	(90,799,460,607)
Gearing ratio	-1.60%	-4.48%

37 BENAZIR EMPLOYEES STOCK OPTION SCHEME (BESOS)

On 14 August 2009, the Government of Pakistan (GoP) launched Benazir Employees' Stock Option Scheme (the Scheme) for employees of certain State Owned Enterprises (SOEs) and Non-State Owned Enterprises (Non-SOEs), where the GoP holds significant investments. The Scheme is applicable to permanent and contractual employees who were in employment of these entities on the date of launch of the Scheme, subject to completion of five years vesting period by all contractual employees and by permanent employees in certain instances.

The Scheme provides for a cash payment to employees on retirement or termination based on the price of shares of respective entities. To administer this scheme, the GoP has transferred 12% of its investment in such SOEs and Non-SOEs to a Trust Fund, established under a Trust Deed, created for the purpose by each of such entities. The eligible employees are entitled to be allotted units by each Trust Fund in proportion to their respective length of service and on retirement or termination, such employees would be entitled to receive such amounts from Trust Funds in exchange for the surrendered units, as would be determined based on market price for listed entities or breakup value for non-listed entities. The shares relating to the surrendered units would be transferred back to the GoP.

BD

The Scheme also provides that 50% of dividend related to shares transferred to the respective Trust Fund would be distributed amongst the unit-holder employees. The balance 50% dividend would be transferred by the respective Trust Fund to the Central Revolving Fund, managed by the Privatization Commission of Pakistan for payment to employees against surrendered units. The deficit, if any, in Trust Funds to meet the re-purchase commitment would be met by the GoP.

The Scheme, developed in compliance with the stated the GoP policy of empowerment of employees of State Owned Enterprises, needs to be accounted for by the covered entities, including the Company, under the provisions of revised International Financial Reporting Standard-2, "Share - based Payments" (IFRS 2). However, keeping in view the difficulties that may be faced by the entities covered under the Scheme, the Securities & Exchange Commission of Pakistan (SECP), on receiving representations from some of entities covered under the Scheme and after having consulted the Institute of Chartered Accountants of Pakistan, has granted exemption vide SRO 587(I)/2011 dated 07 June 2011 to such entities from the application of IFRS 2 to the Scheme.

The liability of BESOS for the Company's employees is a liability of the fund and Company has no liability towards these payments. Various formalities relating to the finalization of the Scheme such as trust deed and vesting period are yet to be finalized. Moreover, due to certain administrative issues, trust fund has not yet been created by the GoP.

38 REMUNERATION OF CHIEF EXECUTIVE AND DIRECTORS

The aggregate amount charged in the financial statements for the year for remuneration, including all benefits to the Chief Executive, Directors and other Executives of the Company is as follows:

	Chief Executive		Directors		Executives	
	2020	2019	2020	2019	2020	2019
	(Rupees)					
Basic Salary	1,601,250	1,586,760	-	-	81,726,636	115,846,480
Adhoc Relief	681,845	561,944	-	-	25,580,256	30,526,396
Utilities and other benefits	4,805,700	4,706,773	-	-	54,358,860	34,998,915
Personal Pay	508,500	451,000	-	-	8,150,760	8,487,720
Conveyance allowance	192,000	192,000	-	-	3,503,520	4,892,414
Engineering allowance	-	-	-	-	3,720,000	5,430,000
Fee for attending meetings	-	-	7,969,500	10,507,000	-	-
	7,789,295	7,498,477	7,969,500	10,507,000	177,040,032	200,181,925
Number of persons	1	1	9	10	50	78

In addition Chief Executive Officer is also entitled to free electricity, company's maintained car, medical facility and residential telephone.

35. TRANSACTIONS AND BALANCES WITH RELATED PARTIES

Transactions with related parties are at arm's length. Prices for transactions with related parties are determined on the basis of admissible methods. The sales and purchase price of electricity are regulated by the NEPRA.

The related parties comprise of associated companies, directors of the Company, companies with common directorship and key management personnel. Detail of transactions with related parties, other than those which have been specifically disclosed elsewhere in these financial statements are as follows:

Name of parties	Nature of transactions	Month	Maximum Balance	2020	2019
Government of Pakistan					
Economic Affair Division	Receipts of loan	-	-	-	891,600,433
	Tariff differential subsidy income	-	-	41,471,195,668	33,597,174,992
	Industrial support package income	-	-	1,948,205,335	21,083,492,745
Associated companies due to significant influence					
Central Power Purchasing Agency (Guarantee)	Due to the Company	Jun-2020	(202,763,459,441)	(202,763,459,441)	(149,610,989,524)
	Cost of electricity			298,508,340,028	279,352,147,856
	Supplementary charges			4,169,200,238	3,510,285,315
National Transmission and Dispatch Company Limited	Due from the Company	Jun-2020	2,443,032,940	2,443,032,940	3,029,673,172
	Payment of pension			1,491,514,511	1,961,327,514
	Sale of free electricity			265,857,449	142,651,935
	Payment of medical allowance			63,498,126	198,469,540
Pakistan Electric Power Company (Private) Limited	Due from the Company	Jun-2020	1,567,199,291	1,567,199,291	1,259,628,524
	Payment of pension			175,130,513	169,763,819
	Sale of free electricity			32,295,033	30,286,662
	Payment of medical allowance			10,144,921	10,332,907
	Management fee			190,660,858	52,993,942
National Electric Power Regulatory Authority	Licence fee			69,656,099	61,903,530
Associated companies due to common control					
Water and Power Development Authority	Due from the Company	Jun-2020	10,725,172,047	10,725,172,047	10,512,956,991
	Payment of pension			-	7,026,492,845
	Payment of medical allowance			1,070,007	8,047,941
	Advance on behalf of WWF			94,195,666	114,434,370
	Sale of free electricity			116,949,383	100,822,591
Gujranwala Electric Power Company Limited	Due from the Company	Jun-2020	1,266,181,280	1,266,181,280	1,241,765,033
	Payment of pension (to GEPCO employees)			136,891,554	107,608,596
	Payment of pension (on behalf of LESCO)			130,849,820	92,262,197
	Sale of free electricity (to GEPCO employees)			35,093,517	53,216,619
	Sale of free electricity (on behalf of LESCO)			28,063,485	68,784,507
	Payment of medical allowance (to GEPCO employees)			11,344,482	9,121,831

Name of parties	Nature of transactions	Month	Maximum Balance	2020	2019
Northern Power Generation Company Limited	Due from the Company	Jun-2020	264,664,165	264,664,165	276,947,415
	Payment of pension			(29,791,034)	109,023,929
	Sale of free electricity(to Genco III Employees)			4,920,341	4,538,707
	Payment of medical allowance			12,587,443	9,189,835
Faisalabad Electric Supply Company Limited	Due from the Company	Jun-2020	716,140,289	716,140,289	716,421,760
	Payment of pension (to FESCO employees)			73,358,845	63,551,511
	Payment of pension (on behalf of LESCO)			78,593,066	60,988,750
	Sale of free electricity (to FESCO employees)			13,510,268	111,638,969
	Sale of free electricity (on behalf of LESCO)			14,901,370	21,986,582
	Payment of medical allowance (to FESCO employees)			6,343,852	6,090,547
Hyderabad Electric Supply Company Limited	Due from the Company	Jun-2020	57,440,207	57,440,207	38,077,862
	Payment of pension (to HESCO employees)			31,406,462	28,088,475
	Payment of pension (on behalf of LESCO)			15,064,064	-
	Sale of free electricity (to HESCO employees)			1,458,064	2,261,122
	Sale of free electricity (on behalf of LESCO)			1,327,293	3,510,238
	Payment of medical allowance (to HESCO employees)			2,889,176	2,575,856
Central Power Generation Company Limited	Due from the Company	Jun-2020	81,270,842	81,270,842	66,667,155
	Payment of pension			7,875,833	30,431,204
	Sale of free electricity			2,621,038	1,903,456
	Payment of medical allowance			4,166,816	3,007,672
Quetta Electric Supply Company Limited	Due from the Company	Jun-2020	71,912,638	71,912,638	69,920,092
	Payment of pension (to QESCO employees)			26,752,582	22,485,024
	Payment of pension (on behalf of LESCO)			28,568,659	-
	Sale of free electricity (to QESCO employees)			2,188,695	1,860,651
	Sale of free electricity (on behalf of LESCO)			178,435	106,115
	Payment of medical allowance (to QESCO employees)			1,798,363	1,699,746
Sukkur Electric Power Company Limited	Due from the Company	Jun-2020	14,749,579	14,749,579	12,154,739
	Payment of pension (to SEPCO employees)			5,780,408	4,093,683
	Payment of pension (on behalf of LESCO)			2,898,434	1,374,775
	Sale of free electricity (to SEPCO employees)			717,298	510,582
	Sale of free electricity (on behalf of LESCO)			1,251,135	826,532
	Payment of medical allowance (to SEPCO employees)			246,703	237,452

Name of parties	Nature of transactions	Month	Maximum Balance	2020	2019
Islamabad Electric Supply Company Limited	Due from the Company	Jun-2020	929,288,189	929,288,189	921,775,077
	Payment of pension (to IESCO employees)			34,345,857	29,451,763
	Payment of pension (on behalf of LESCO)			30,562,904	
	Sale of free electricity (to IESCO employees)			7,062,171	5,619,412
	Sale of free electricity (on behalf of LESCO)			6,331,680	7,004,296
	Payment of medical allowance (to IESCO employees)			2,999,668	2,871,740
Jamshoro Power Generation Company Limited	Due from the Company	Jun-2020	21,632,707	21,632,707	14,271,690
	Payment of pension			5,782,491	8,709,839
	Sale of free electricity			315,666	273,042
	Payment of medical allowance			1,262,861	839,397
Lakhra Power Generation Company Limited	Due from the Company	Jun-2020	2,192,166	2,192,166	2,135,320
	Payment of pension			(95,500)	584,812
	Sale of free electricity			152,347	128,742
Tribal Area Electricity Supply Company Limited	Due from the Company	Jun-2020	3,036,289	3,036,289	1,690,699
	Payment of pension (to TESCO employees)			868,380	657,860
	Sale of free electricity (to TESCO employees)			477,210	332,607
Power Information Technology Company	Due from the Company	Jun-2020	57,218,665	57,218,665	43,902,224
	Payment of pension			12,686,816	10,748,274
	Payment of medical allowance			629,625	518,217
Multan Electric Power Company Limited	Due to the Company	Jun-2020	(306,501,004)	(306,501,004)	(341,170,967)
	Payment of pension (to MEPCO employees)			74,462,066	67,249,071
	Payment of pension (on behalf of LESCO)			46,036,811	27,113,086
	Sale of free electricity (to MEPCO employees)			14,624,345	10,718,199
	Sale of free electricity (on behalf of LESCO)			14,389,999	13,928,393
	Payment of medical allowance (to MEPCO employees)			6,010,362	5,057,660
Peshawar Electric Supply Company Limited	Due to the Company	Jun-2020	(18,859,950)	(18,859,950)	(19,709,847)
	Payment of pension (to PESCO employees)			10,496,602	9,072,122
	Payment of pension (on behalf of LESCO)			10,715,567	21,719,247
	Sale of free electricity (to PESCO employees)			2,080,179	1,413,767
	Sale of free electricity (on behalf of LESCO)			1,690,212	2,229,057
	Payment of medical allowance (to PESCO employees)			678,895	671,186

10 NUMBER OF EMPLOYEES

The Company has employed following number of persons including permanent and contractual staff:

	2020	2019
As at 30 June	21,154	21,650
Average number of employees	21,402	22,111

1 CORRESPONDING FIGURES

Corresponding figures have been rearranged, reclassified and restated, wherever necessary. However, no significant rearrangement, reclassification and restatement have been made in this financial statement.

2 GENERAL

Figures have been rounded off to the nearest rupee, unless otherwise stated.

3 DATE OF AUTHORIZATION FOR ISSUE

These financial statements have been authorized for issue on 1 3 APR 2023 by the Board of Directors of the Company.

HIEF EXECUTIVE

CHAIRMAN

Annex-III

LESCO

Prior Year Adjustments-MYT

Sr.No.	Description	Rs. Mln.
1	PM Assistance Package	842
2	M. Tax payments	18,640
3	AQTA Under /(Over) Recovery (2019-20 & 2021-22)	(512)
4	**Distribution Margin:**	
i	FY 2020-21(Calculation Differences NEPRA-LESCO)	-
ii	FY 2021-22	(683)
5	**True up under MYT Regieme:**	
i	Pay & Allownaces	769
ii	Depreciation	2,442
iii	Other Income	5,916
6	**Sales Mix:**	
i	FY 2020-21 (With Impact of ISP-Incremental Sale)	2,740
ii	FY 2021-22	2,865
	Grand Total	**33,018**

LESCO

Detail of Turnover Tax paid and allowed by Authority

Description	Turnover	Minimum Tax / Turnover Tax (u/s 113)	Rate of tax	Actual Payments	Allowed By Authority	PYA
	Rs. Mln.		%	Rs. Mln.	Rs. Mln.	Rs. Mln.
Upto 2016	145,787	1,458	1%	38	0	38
FY 2017	154,272	1,543	1%	585	0	585
FY 2018	187,569	2,345	1.25%	256	0	256
FY 2019	252,606	3,158	1.25%	320	0	320
FY 2020	260,121	3,902	1.50%	4,138	448	3,690
FY 2021	264,841	3,973	1.50%	4,138	-	4,138
FY 2022	444,734	5,559	1.25%	5,562	-	5,562
FY 2023	648,857	8,111	1.25%	4,050	-	4,050
Grand Total		**28,590**		**19,050**	**448**	**18,640**

Note: All CPR's/Income Tax Return attached.

DECLARATION ACKNOWLEDGEMENT SLIP

Name: LAHORE ELECTRIC SUPPLY COMPANY LIMITED
Address: 22-A QUEENS ROAD

100000018551840

Registration No 3041094
Tax Year : 2016
Date : 31-Jan-2017
Period : 01-Jul-2015 - 30-Jun-2016
Medium : Online
Due Date : 31-Dec-2016
Valid Upto : 30-Jun-2016
Document Date 31-Jan-2017

Description	Code	Amount
Taxable Income	9100	0
Tax Chargeable	9200	0
Refundable Income Tax	9210	37,854,824

This is not a valid evidence of being a "filer" for the purposes of clauses (23A) and (35C) of sections 2 and 181A.

Copyright © 2014 All rights reserved Federal Board of Revenue - Government of Pakistan.

FBR PAKISTAN

Federal Board of Revenue
Revenue Division - Government of Pakistan

Iris

ACKNOWLEDGEMENT SLIP

114(1) (Return of Income filed voluntarily for complete year)

Name: LAHORE ELECTRIC SUPPLY COMPANY LIMITED
Address: 22-A QUEENS ROAD

Contact No: 00923214399975

100000028435020

Registration No 3041094
Tax Year : 2017
Period : 01-Jul-2016 - 30-Jun-2017
Medium : Online
Due Date : 31-Dec-2017
Document Date 29-Dec-2017

Description	Code	Amount
Tax Chargeable	9200	0
Refundable Income Tax	9210	585,279,662

This is not a valid evidence of being a "filer" for the purposes of clauses (23A) and (35C) of sections 2 and 181A.

Copyright © 2014 All rights reserved Federal Board of Revenue - Government of Pakistan.

Federal Board of Revenue
Revenue Division - Government of Pakistan

ACKNOWLEDGEMENT SLIP

114(1) (Return of Income filed voluntarily for complete year)

Name: LAHORE ELECTRIC SUPPLY COMPANY LIMITED
Address: 22-A QUEENS ROAD

Contact No: 00923200520517

100000045336738

Registration No 3041094
Tax Year : 2018
Period : 01-Jul-2017 - 30-Jun-2018
Medium : Online
Due Date : 31-Dec-2018
Document Date 31-Dec-2018

Description	Code	Amount
Refundable Income Tax	9210	255,671,336.00

This is not a valid evidence of being a "filer" for the purposes of clauses (23A) and (35C) of sections 2 and 181A.

Copyright © 2014 All rights reserved Federal Board of Revenue - Government of Pakistan.

Federal Board of Revenue
Revenue Division - Government of Pakistan

Inland Revenue Service

ACKNOWLEDGEMENT SLIP

114(1) (Return of Income filed voluntarily for complete year)

Name: LAHORE ELECTRIC SUPPLY COMPANY LIMITED
Address: 22-A QUEENS ROAD

Contact No: 00923200520517

100000066095932

Registration 3041094
Tax Year : 2019
Period : 01-Jul-2018 - 30-Jun-2019
Medium : Online
Due Date : 31-Dec-2019
Document 31-Dec-2019

Description	Code	Amount
Refundable Income Tax	9210	320,216,437.00

This is not a valid evidence of being a "filer" for the purposes of clauses (23A) and (35C) of sections 2 and 181A.

Copyright © 2014 All rights reserved. Federal Board of Revenue - Government of Pakistan.

ACKNOWLEDGEMENT SLIP

114(1) (Return of Income filed voluntarily for complete year)

Name: LAHORE ELECTRIC SUPPLY COMPANY LIMITED
Address: 22-A QUEENS ROAD

Contact No: 00923200520517

100000089017093

Registration 3041094
Tax Year : 2020
Period : 01-Jul-2019 - 30-Jun-2020
Medium : Online
Due Date : 31-Dec-2020

Document 31-Dec-2020

Description	Code	Amount
Refundable Income Tax	9210	4,138,439,174

This is not a valid evidence of being a "filer" for the purposes of clauses (23A) and (35C) of sections 2 and 181A.

Print Date: Thu, 31 Dec 2020 17:42:00

Copyright © 2014 All rights reserved Federal Board of Revenue - Government of Pakistan.

FBR PAKISTAN

Federal Board of Revenue

Revenue Division - Government of Pakistan

Inland Revenue Service

ACKNOWLEDGEMENT SLIP

114(1) (Return of Income filed voluntarily for complete year)

Registration No 3041094

Name: LAHORE ELECTRIC SUPPLY COMPANY LIMITED

Address: 22-A QUEENS ROAD

Contact No: 00923200520517

100000102995634

Tax Year : 2021

Period : 01-Jul-2020 - 30-Jun-2021

Medium : Online

Due Date : 31-Dec-2021

Document Date 31-Dec-2021

Description	**Code**	**Amount**
Refundable Income Tax	9210	4,138,471,514

This is not a valid evidence of being a "filer" for the purposes of clauses (23A) and (35C) of sections 2 and 181A.

Copyright © 2014 All rights reserved Federal Board of Revenue - Government of Pakistan.

ACKNOWLEDGEMENT SLIP

114(1) (Return of Income filed voluntarily for complete year)

Name: LAHORE ELECTRIC SUPPLY COMPANY LIMITED
Address: 22-A QUEENS ROAD

Contact No: 00923200520517

Registration No 3041094
Tax Year : 2022
Period : 01-Jul-2021 - 30-Jun-2022
Medium : Online
Due Date : 31-Dec-2022

Document Date 31-Dec-2022

Description	Code	Amount
Refundable Income Tax	9210	5,558,026,299
Tax Chargeable	9200	3,755,834

This is not a valid evidence of being a "filer" for the purposes of clauses (23A) and (35C) of sections 2 and 181A.

Copyright © 2014 All rights reserved Federal Board of Revenue - Government of Pakistan.

PYA-2

LESCO
PM Assistance Package

Rs. Mln.

Description	2019-20	2020-21	Total
	Prov.		
Welfare Assistance Package	322	519	**842**

LESCO

Quarterly Tariff Adjustment

Rs. Mln

Year	Quarter	Determined By Authority	Recovered on Allowed losses (Exc ISP Incremental Sales)	Under / Over Recovered
2019-20	2nd & 3rd Qtr.	27,952	27,640	312
	4th Qtr	19,092	16,957	2,135
2020-21	1st & 2nd Qtr	20,847	19,787	1,060
	3rd Qtr	(1,610)	(1,528)	(82)
	4th Qtr	(2,746)	(2,751)	5
2021-22	1st Qtr	1,429	1,936	(507)
	2nd Qtr	11,159	14,776	(3,617)
	3rd Qtr	(395)	(386)	(9)
	4th Qtr	-		-

Grand Total	**75,728**	**76,431**	**(703)**

Add:	**Financial Impact of Life Line Sales (FY 2018-19 to FY 2020-21) Annx-3-1**	**191**

Net Adjustment Under/(Over) Recovered	**(512)**

Financial Impact of Life Line Sales on AQTA **Annex-3-1**

Month	Period	Appliable Period	Sales to Life Line	Determined Rate	Financial Impact
				Rs./kWh	Rs
2018-19	1st & 2nd Qtr	Jul-19 to Sep-20	38,085,884	1.2959	49,355,497
	2nd & 3rd Qtr	Oct-19 to Sep-20	43,786,566	0.4709	20,619,094
2019-20	1st Qtr	Dec-19 to Nov-20	31,731,481	0.1948	6,181,292
	2nd & 3rd Qtr	Oct-20 to Sep-21	43,786,566	1.1825	51,777,614
	4th Qtr	Oct-21 to Sep-22	31,608,474	0.8077	25,530,164
2020-21	1st & 2nd Qtr	Oct-21 to Sep-22	31,608,474	0.9425	29,790,987
	3rd Qtr.	Oct-21 to Sep-22	31,608,474	-0.0728	(2,301,097)
	4th Qtr.	Feb-22 to Apr-22	8,861,764	-0.5299	(4,695,849)
2021-22	1st Qtr	Jun-22 to Aug-22	6,849,785	0.2588	1,772,724
	2nd Qtr	Jul-22 to Se[p-22	6,679,981	2.0204	13,496,234
	3rd Qtr.	Sep-22 to Nov-22	9,596,121	-0.0715	(686,123)

Grand Total **190,840,539**

LESCO

Recovery of DM on allowed losses for FY 2021-22

Month	Actual Purchases	Allowed Losses	Units to be sold	DM-Rate	To be Recovered
	GWh	%	GWh	Rs./kWh	Rs. Mln.
Jul-21	3,012	9.08%	2,738	1.68232	4,607
Aug-21	3,141		2,856	1.68232	4,805
Sep-21	2,657		2,416	1.68232	4,064
Oct-21	2,238		2,035	1.68232	3,424
Nov-21	1,602		1,456	1.68232	2,450
Dec-21	1,716		1,560	1.68232	2,624
Jan-22	1,782		1,620	1.68232	2,725
Feb-22	1,554		1,413	1.68232	2,377
Mar-22	2,128		1,935	1.68232	3,256
Apr-22	2,618		2,380	1.68232	4,005
May-22	2,949		2,682	1.68232	4,511
Jun-22	2,937		2,670	1.68232	4,492
Total	**28,334**		**25,762**		**43,339**

Determined for FY 2021-22	42,656
Recovery as per LESCO	43,339
Under/Over Recovery	**(683)**

PYA-5 (i)

LESCO
COMPARISON OF PAY & AllOWANCES

Rs. Mln.

Description	2020-21	2021-22
	Provisional	Provisional
House Acquisition	1747.342	2307.848
Increase *		768.83048
		44.00%

Note :

GoP Notification of House Aquasition enhancement vide notification No. F 4(8)92-Policy dated 28-09-2021 w.e.f 01-07-2021 (Annex-5-A)

Annexure-S-A

GOVERNMENT OF PAKISTAN
MINISTRY OF HOUSING AND WORKS
******

No. F. 4(8)/92-Policy

Islamabad, the 28th September, 2021

OFFICE MEMORANDUM

SUBJECT: REVISION OF RENTAL CEILINGS FOR HIRING OF RESIDENTIAL ACCOMMODATION AT ISLAMABAD AND OTHER SPECIFIED STATIONS I.E. RAWALPINDI, LAHORE, KARACHI, PESHAWAR AND QUETTA.

The Federal Government is pleased to enhance rental ceiling for hiring of residential accommodation in Federal Ministries/Divisions/Attached Department/Subordinate Offices at **Islamabad and other specified stations i.e. Rawalpindi, Karachi, Lahore, Quetta and Peshawar** as under w.e.f. 01-07-2021.

Entitlement B.S	**Existing Rental Ceiling**		**Revised Rental Ceiling**	
	Islamabad	**Other Specified Stations**	**Islamabad**	**Other Specified Stations**
1-2	Rs. 4881/-	Rs. 4577/-	Rs. 7029/-	Rs. 6591/-
3-6	Rs. 7625/-	Rs. 6704/-	Rs. 10980/-	Rs. 9654/-
7-10	Rs. 11391/-	Rs. 10196/-	Rs. 16403/-	Rs. 14682/
11-13	Rs. 17183/-	Rs. 14904/-	Rs. 24744/-	Rs. 21462/-
14-16	Rs. 21587/-	Rs. 18843/-	Rs. 31085/-	Rs. 27134/-
17-18	Rs. 28574/-	Rs.24929/-	Rs. 41147/-	Rs. 35898/-
19	Rs. 37989/-	Rs. 32511/-	Rs. 54704/-	Rs. 46816/-
20	Rs. 47709/-	Rs. 41027/-	Rs. 68700/-	Rs. 59079/-
21	Rs.57126/-	Rs. 49380/-	Rs. 82261/-	Rs. 71107/-
22	Rs. 68364/-	Rs. 61965/-	Rs. 98444/-	Rs. 89230/-

2. The enhanced rental ceilings come into force with effect from 01-07-2021 and will apply to: -

i). All cases of fresh hiring.

ii). Cases where the allottee/occupant is obliged to pay difference of rent to the owner out of his own resources. In such a case the rent may be increased upto the owner's demand (indicated at the time of hiring) or the allottee/occupant's revised rental ceiling whichever is less.

iii). Cases of houses hired under Rule 8(i) of the Accommodation Allocation Rules, 2002 or M/o Housing and Works' O.M No. 2(3)/2003-Policy dated 31-07-2004 of which lease has expired. The lease agreement may be executed with the owner as per current rental assessment of the house or the occupant's revised rental ceiling or the owner's demand, whichever is the less.

iv). Cases of houses hired under Rule 9(i) of the Accommodation Allocation Rules, 2002 on self-hiring basis: In such a case, the existing rent of the house may be increased upto the revised rental ceiling of the allottee/occupant or the rental assessment of the house whichever is less.

P.T.O

3. The above rental ceilings may also be applied, mutatis-mutandis, in cases of requisitioned houses otherwise qualifying for increase in rent/compensation in accordance with the relevant rules/instructions.

4. In all other cases of hired houses except in cases where additions/alterations have been made with the prior permission of the Government, the benefit of revised rental ceilings will be permissible only on the expiry of the current lease agreement.

5. The existing instructions issued on the subject from time to time will remain in force with the above modifications.

6. All the Ministries/Divisions/Attached Department/Subordinate offices will meet the increased expenditure out of their respective budgetary allocations and no additional funds will be allowed to them for this purpose during the financial year (2021-2021).

7. This issues with the concurrence of Finance Division vide their O.M No. 4(9)R-14/2007, dated 24-08-2021 and Cabinet Division No. F. 31/CM/2021-D, dated 24-09-2021.

(Azmat Ali)
Section Officer (Policy)
Ph. 051-9103951

Distribution:

1. Secretary to the President, President's Secretariat, Islamabad.
2. Secretary to the Prime Minister, Prime Minister's Office, Islamabad.
3. Minister for Housing & Works, Islamabad.
4. Secretaries, all Ministries/Divisions with the request to also circulate this O.M. in their Attached Departments/Sub-ordinate Offices.
5. Principal Information Officer, Press Information Department, Islamabad.
6. PRO, Ministry of Housing & Works, Islamabad.
7. All Section Officers of the M/o Housing and Works, Islamabad.
8. Estate Offices, Islamabad/Lahore/Karachi/Peshawar/Quetta.

LESCO
COMPARISON OF DEPRICIATION

Rs. Mln.

Description	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	Total
	Audited	Audited	Audited	Provisional	Provisional	Provisional	
Determined	2,746	3,030	3,331	3,268	3,672	4,177	20,224
Actual/Provisional	2,795	3,017	3,757	3,668	4,239	5,190	22,666
(Under)/ Over	**(49)**	**13**	**(426)**	**(400)**	**(567)**	**(1,013)**	**(2,442)**

PYA-5 (iii)

LESCO
COMPARISON OF Other Income

Rs. Mln.

Description	2019-20	2020-21	2021-22	Total
	Provisional	Provisional	Provisional	
Determined	7,707	10,572	10,572	28,851
Actual/Provisional	6,920	7,451	8,564	22,935
(Under)/ Over	**787**	**3,121**	**2,008**	**5,916**

PYA-6 (i)

LESCO
Sales Mix Calculation
FY 2020-21

Description	**Unit**		ISP-Incremental Sales
Jul - Feb (Old)			
Actual Sales	GWh	13,469	605
Revenue as per NEPRA actual	Rs. Mln.	169,179	
Revenue as per Avg. Notified Tariff		165,525	
(Under)/ Over		**3,653**	
Average Notified Tariff Rate	Rs./kWh	12.29	
Feb (new) - Jun			
Actual Sales	GWh	7,288	991
Revenue as per NEPRA actual	Rs. Mln.	115,415	
Revenue as per Avg. Notified Tariff		116,542	
(Under)/ Over		**(1,127)**	
Average Notified Tariff Rate	Rs./kWh	15.99	

Net (Under)/ Over Sales Mix	**Rs. Mln.**	**2,526**
Finanial Impact of ISP for FY 2020-21		**(5,267)**
Net Under Recover Sales Mix		**(2,740)**

PYA-6 (i)

LESCO
Sales Mix Calculation
FY 2020-21

Description	**Unit**		ISP-Incremental Sales
Jul - Feb (Old)			
Actual Sales	GWh	13,469	605
Revenue as per NEPRA actual	Rs. Mln.	169,179	
Revenue as per Avg. Notified Tariff		165,525	
(Under)/ Over		**3,653**	
Average Notified Tariff Rate	Rs./kWh	12.29	
Feb (new) - Jun			
Actual Sales	GWh	7,288	991
Revenue as per NEPRA actual	Rs. Mln.	115,415	
Revenue as per Avg. Notified Tariff		116,542	
(Under)/ Over		**(1,127)**	
Average Notified Tariff Rate	Rs./kWh	15.99	
Net (Under)/ Over Sales Mix	**Rs. Mln.**	**2,526**	
Finanial Impact of ISP Incremental Sales for FY 2020-21		**(5,267)**	
Net Under Recover Sales Mix		**(2,740)**	

LESCO
Quarterly Adjustment Claim
FY 2020-21

Rs. Mln.

Description	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
Quarterly Claim excluding ISP Incremental Sales		12,213	12,647	8,164	33,024
Fixed Cost Recovery for ISP- Incremental sales		(2,706)	(10,599)	(8,991)	(22,296)
Net Claim	-	**9,508**	**2,048**	**(827)**	**10,729**
Already Determined by Authority without ISP Incremental Sales Impact		9,818	(1,610)	(2,746)	5,462
Under/ (Over) Determined		**(310)**	**3,658**	**1,919**	**5,267**

PYA-6 (ii)

LESCO
Sales Mix Calculation
FY 2021-22

Description	**Unit**		ISP-Incremental Sales
Jul-Feb (Old)			
Actual Sales (Exc ISP Incremental Sales)	GWh	15,001	156
Revenue as per NEPRA actual	Rs. Mln.	213,236	
Revenue as per Avg. Notified Tariff		239,894	
(Under)/ Over		**(26,659)**	
Average Notified Tariff Rate	Rs./kWh	15.99	
Feb (new) - Jun			
Actual Sales (Exc ISP Incremental Sales)	GWh	7,629	2,285
Revenue as per NEPRA actual	Rs. Mln.	146,534	
Revenue as per Avg. Notified Tariff		122,740	
(Under)/ Over		**23,794**	
Average Notified Tariff Rate	Rs./kWh	16.09	
Net (Under)/ Over Sales Mix	**Rs. Mln.**	**(2,865)**	
Total Sales 2021-22		25,071	

Annex-IV

LAHORE ELECTRIC SUPPLY COMPANY LIMITED

OFFICE OF THE COMPANY SECRETARY

EXTRACT MINUTES OF 257TH MEETING OF BOARD OF DIRECTORS OF LAHORE ELECTRIC SUPPLY COMPANY (LESCO) HELD ON 10TH FEBRUARY, 2023

The Board of Directors Resolved as follows;

RESOLVED that approval is hereby accorded by the Board to file Company's annual Multiyear Tariff Petitions for Distribution of Power Tariff and Supply of Power Tariff for FY 2023-24 to FY 2027-28 for determination of revenue requirement, use of System Charges (open access) and consumer end tariff for various categories of consumers before National Electric Power Regulatory Authority (NEPRA).

RESOLVED that the following officers of LESCO are hereby authorized;

i. Chief Executive Officer LESCO
ii. Chief Financial Officer
iii. GM/Technical Director
iv. GM /Operation Director
v. Customer Services Director
vi. Human Resource Director
vii. DG (Admin)
viii. DG (I.T.)
ix. Chief Law Officer
x. DG MIRAD

a) To sign individually or jointly the necessary documents for filing of Multiyear tariff petitions for DOP, SOP and UOSC (Open access) for a tariff control period FY 2023-24 to FY 2027-28.

b) To file subsequent review petitions after the determinations on the said applications during tariff control period, if any.

c) To pay the necessary tariff petitions filing fees.

d) To appear before the Authority as needed and do all acts necessary for completion and processing of the applications.

Awais Yasin
(Company Secretary)

The extract minutes are being issued provisionally in the best interest of work on the request of the management. The complete minutes of this meeting would be issued in due course of time after approval of the Board and other codal formalities.