GUJRANWALA ELECTRIC POWER COMPANY LIMITED

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www.gepco.com.pk

OFFICE OF FINANCE DIRECTOR, GEPCO LTD.
565-A, MODEL TOWN GEPCO HEADQUARTERS G.T. ROAD GUJRANWALA
(CASHIER SECTION)

Memo. No. 4607 /CASHIER. Dated: 6 / 8 /2025

The Registrar,
National Electric Power Regulatory Authority,
(NEPRA), Towar, Ataturk Avenue, G-5/1,
Islamabad.

Subject: -PAYMENT ON A/C OF REGARDING PETITION FOR RESUBMISSION PETITION FY-2025-26.

A crossed cheque No.**8807269061** dated 06.08.2025 amounting to Rs.,953,416/- (Rupees Nine lac fifty three thousand four hundred and sixteen only) on account of subject payment for the financial year 2025-26 vide your bill/invoice No.NEPRA/TRF-619&620/11618 darted:30.07.2025 after deducation of 15% income tax for Rs.1,68,250/-

Kindly acknowledge its receipt.

DA/ Crossed Cheque

ASSTT: Manager (CA)
GEPCO Ltd: Gujranwala

REGISTRAR OFFICE
Diary No: 7636
Date: 12.8.25

DRO(J)

Forwarded please:
☑ For nec. action ☐ For information

☐ DG (Lic.)	☐ DG (Admn/HR)
☐ DG (M&E)	☐ DG (CAD)
☐ DG (Tech.)	☐ DG (ATC)
☐ AD-G (Trf.)	☐ AD-G (Fin.)
☐ SLA	☐ Dir. (I.T)
☐ Consult (Tech.)	☐ Consult (CTBCM)

For kind information, please.
1. Chairman 2. M (Tech)
3. M (Law) 4. M (Dev)

ayee's A/cs Only

PLS100

Cheque No 8807269061

THE BANK OF PUNJAB
GUJRANWALA TRUST PLAZA TRUST PLAZA G.T. ROAD GUJRANWALA

Date 0 6 AUG 2025

Pay Registrar NEPRA or ~~bearer~~

Rupees Nine Lac fifty three thousand four hundred and Sixteen only.

PKR =953416/-

PK09 BPUN 6580 0013 2820 0048
MANAGER CORPORATE ACCOUNTS GEPCO LT

AM/Dy:Manager (C.A)
GEPCO Ltd. Gujranwala.

Signature

AM/DY/Manager (HRM/Admn/TMP/Com)
GEPCO Ltd. Gujranwala.

Please do not write below this line.

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	GUJRANWALA ELECTRIC POWER COMPANY LIMITED
Ph.#055-9200519-26 Fax:055-9200122 dgmirad@gepco.com.pk	OFFICE OF CHIEF EXECUTIVE OFFICER, GEPCO LTD. 565-A, MODEL TOWN GEPCO HEADQUARTERS G.T. ROAD GUJRANWALA
No. GEPCO/UoSC-2025-26/ 1739-41	Dated 06 /08/2025.

The Registrar,
National Electric Power Regulatory Authority (NEPRA),
NEPRA Tower, Attaturk Avenue (East), G5/1,
Islamabad.

Subject: **RESUBMISSION OF PETITION IN RESPECT OF GEPCO FOR DETERMINATION OF CONSUMER-END TARIFF FOR FY 2025-26 TO 2029-30 UNDER MULTI-YEAR TARIFF -REQUEST FOR DETERMINATION OF USE OF SYSTEM CHARGES FOR THE YEAR 2025-26.**

In compliance with the regulatory requirements, GEPCO submitted its Five-Year Distribution Integrated Investment Plan (DIIP) for the next Multi-Year Tariff (MYT) control period, i.e. FY 2025-26 to FY 2029-30, vide GEPCO letter No. GEPCO/MIRAD/DIIP-2024/3542-43 dated October 04, 2024.

Subsequently, GEPCO submitted the Multi-Year Tariff (MYT) Petition(s) for the period FY 2025-26 to FY 2029-30 for both of its businesses, i.e. Distribution Business and Supply Business, vide letters No. GEPCO/CEO/CFO/1478 and GEPCO/CEO/CFO/1488, dated March 27, 2025.

After detailed consultations with the NEPRA technical team, a revised DIIP was submitted vide letter No. GEPCO/MIRAD/12194-12198 dated April 16, 2025. Further addendums to the DIIP were submitted via letters No. GEPCO/MIRAD/15166-70 dated June 19, 2025 and No. GEPCO/MIRAD/DIIP-2024/15532-38 dated June 30, 2025.

Meanwhile, the Authority determined the interim tariff vide NEPRA letter No. NEPRA/R/AGD(Trf)/TRF-100/9641-61 dated July 01, 2025.

Accordingly, GEPCO hereby submits its Petition for determination of Use of System Charges/ Grid Charges for FY2025-26 in alignment with above mentioned NEPRA determination for consumer-end-tariff (interim) FY 2025-26 and in accordance with Rule 3 of the NEPRA (Tariff Standards and Procedure) Rules, 1998 (Tariff Rules) along with the fee prescribed for filling petition for determination of Distribution Tariff.

All previous petitions of GEPCO for determination of Use of System Charges for FY 2022-23, FY 2023-24 and/ or FY 2025-26 may kindly be considered as withdrawn.

For any clarification or additional information or any other matter relating to the said petition Mr. Irfan Rafique (Director General MIRAD) GEPCO (0318-3991820, email: gepco.dgmirad@gmail.com) is designated as focal person.

CHIEF EXECUTIVE OFFICER
GEPCO, GUJRANWALA.

D.A.

i. Petition for determination of Use of System Charges FY2025-26 is enclosed as ***Annexure-I.***
ii. Board Resolution is enclosed as ***Annexure-II.***
iii. Affidavit of CEO GEPCO (Authorized Officer) on E-Stamp paper worth Rs. 100/- regarding the correctness, authenticity and accuracy of documents and information submitted is enclosed as ***Annexure-III.***
iv. The cheque bearing No.8807269061 dated: 06-08-2025 for Rs 953,416/- (Nine hundred fifty-three thousand four hundred sixteen) net of tax, is attached as the applicable fee for filing the subject petitions, as available on the NEPRA website.

Copy to:

1. Chief Financial Officer, GEPCO Gujranwala for information.
2. Customer Services Director, GEPCO Gujranwala for information.
3. Master file.

NEPRA Tariff Petition Checklist under Rule 3(2) of NEPRA Tariff (Standards and Procedure) Rules, 1998

Sr. No.	Requirement Description	Remarks
1	Name and address of the petitioner.	Gujranwala Electric Power Company Limited (GEPCO), 565-A Model Town, G.T Road Gujranwala.
2	Grounds establishing petitioner's interest forming basis of the petition.	In compliance with the relevant directions of National Electricity Policy and National Electricity Plan, as amended read with NEPRA Open Access (Interconnection and Wheeling of Electric Power) Regulations, 2022 and Rule 5 of the Eligibility Criteria (Electric Power Supply Licences) Rules, 2023, each distribution licensee, is obligated to prepare and submit a separate petition to NEPRA for determination of its Use of System Charges. Determination of Use of System Charges is one of the prerequisites to the CMOD of the approved Wholesale Electricity Market under CTBCM. GEPCO, being in the privatization list; the Financial Advisors for transaction have also strongly advised for determination of UOSCs.
3	If petitioner is a licensee, license number and relevant details.	i. Distribution Licence No DL/04/2023 ii. Electric Power Supply Licence No. SOLR/04/2023
4	Petition states concisely the grounds and facts forming the basis.	In line with CTBCM regime and the directions of the National Electricity Policy, National Electricity Plan 2023-27 (as amended), Eligibility Criteria (Electric Power Supplier Licences) Rules, 2023 (as amended) and the applicable policy framework approved by Government of Pakistan in line with amended Rule 5(2)(b) of the Supplier Rules 2023; read with the NEPRA Open Access Regulations, 2022, the petition for UoSC is a regulatory necessity to ensure systematic alignment with the structure and effectiveness of commercial market operations as a prerequisite to CMOD. GEPCO has already submitted its DIIP for the period 2025-26 to 2029-30 and Multi-Year Tariff (MYT) Petition(s) for the similar period. Determination(s) of the honorable Authority on all of the above are awaited. The Authority has, however, approved interim tariff for the current FY 2025-26. The GEPCO submits instant petition for determination of Use of System Charges (UOSCs) for the year 2025-26 being in alignment with the recently determined (interim) tariffs and the Cost-of-Service assessment for the Year 2025-26; under the overall ambit of Multi-Year Tariff regime.

Gujranwala Electric Power Company Ltd. GEPCO

NEPRA Tariff Petition Checklist under Rule 3(2) of NEPRA Tariff (Standards and Procedure) Rules, 1998

5	Clearly states the relief or determination being sought.	GEPCO respectfully requests the Authority to consider and approve the Use of System Charges/ Grid Charges for the Year 2025-26 as calculated and presented in the attached petition, in accordance with the applicable regulatory framework.
6	Attached comparative schedules of Charges, Costs, Units, Prices, Other relevant items for both existing and proposed tariff.	The Cost-of-Service Study for the Year 2025-26, carried out in alignment with the recently determined (interim) tariffs; provides comparative and supporting details regarding the requested UoSCs has been attached as Annexure-I.
7	Attached comparative table of existing and proposed tariff design, based on Consumer categories likely to be affected, Consumption patterns, Charges payable by them	Provided in petition Annex-1 and Annex-1A
8	Petition is supported with summary of evidence, including Brief particulars of data, Facts and evidence in support	Provided in petition attached as Annexure-I.
9	Petition includes required formats and information as specified by NEPRA from time to time (e.g., prescribed annexures/templates).	Not Applicable

Gujranwala Electric Power Company Ltd.
GEPCO

FY 2025-26

Petition for Determination of Grid Charges FY 2025-26

Providing Power for Progress and Prosperity

Gujranwala Electric Power Company Ltd. GEPCO

August 06, 2025

GUJRANWALA ELECTRIC POWER COMPANY LIMITED

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Gujranwala Electric Power Company (GEPCO) Ltd.

Preamble

National Electric Power Regulatory Authority ("NEPRA"), in exercise of the powers under the Regulation of Generation, Transmission & Distribution of Electric Power Act 1997, as amended from time to time ("NEPRA Act") has promulgated the NEPRA open Access (Interconnection and Wheeling of Electric Power) Regulations 2022 ("Open Access Regulations") whose Regulation No. 7 provides the time line for filing for the Petition for Determination of Use of System Charges i.e., 90 days from the date of promulgation.

In compliance of the Regulations and Regulatory Requirements, GEPCO filed petition for determination of UoSC for FY 2022-23 on 27-01-2023 and 26-06-2023 (Addendum), and for FY 2023-24 on 22-09-2023 and 01-11-2023 (Addendum). Now, that the Petition for FY 2025-26 is being filed for the determination of the Use of System/ Wheeling Charges for GEPCO to the extent of grid charges only. It is requested that all previous petitions related to use of system charge may be considered withdrawn.

Background

As a result of restructuring of Gujranwala Electric Power Company (GEPCO) was incorporated on 25th April 1998 and obtained certificate for commencement of business on 5th June, 1998. The GEPCO is responsible for the electricity delivery to over 4.9 million consumers of six (07) civil districts of Gujranwala and Gujrat Divisions (Gujranwala, Gujrat, Wazirabad, Sialkot, Narowal, Hafizabad and Mandi Bahauddin), Pakistan as set out in GEPCO's Distribution License no. 04/DL/2023, granted by NEPRA under the NEPRA Act on May 09, 2023. The company started its actual commercial operations, as GEPCO, effective from July 1, 1998. The Company is headed by a Chief Executive Officer (CEO) and GEPCO Board of Directors.

GEPCO is supplying electric power services to its consumers in the Service Territory, as per Distribution License no. 04/DL/2023, mentioned above under Electric Power Supply Licence No. SOLR/04/2023 granted by NEPRA under the NEPRA Act on December 27, 2023

After the approval of Competitive Trading and Bilateral Contracts Market (CTBCM) by the honorable Authority on November 12, 2020 (No. NEPRA/R/DL/LAM-01/40691-98) several implementation actions were taken. This included issuance of License for the Market Operator (MO), approval of Market Commercial Code (MCC), specifying of several Regulations and prescribing of multiple Eligibility Criteria Rules, to ensure smooth implementation of CTBCM and create balance in roles, rights and obligations of the stakeholders in the CTBCM.

Grounds of Petition:

Pursuant to the relevant directions of National Electricity Policy (**"NE Policy"**) and National Electricity Plan, as amended (**"NE Plan"**) read with NEPRA Open Access (Interconnection and

Wheeling of Electric Power) Regulations, 2022 (**"Open Access Regulations"**) and Rule 5 of the Eligibility Criteria (Electric Power Supply Licences) Rules, 2023, following are the grounds for petition for determination of use of system charges:

a. In compliance with the Clause 4.4, Clause 5.5.2(f), Clause 5.5.2(g), Clause 5.5.4 and Clause 5.6.5 and 5.6.7 of NE Policy,

b. Strategic Directives 87 (as amended) and 88 of the NE Plan.

c. In compliance with the regulation 7 of Open Access Regulations, each distribution licensee, in consultation with the respective supplier of last resort shall, within ninety days following the date of notification of Open Access Regulation, submit separate petition to the Authority for determination of use of system charges. While the said obligation is already complied with by GEPCO, however, determination of Use of System Charges for the open access users, in alignment with the regulated tariff, is required to ensure compliance to intent of the law, the policy, the plan, the CTBCM and the rules.

d. The GEPCO, vide letter No. GEPCO/CEO/CFO/1487 (Distribution) and GEPCO/CEO/CFO/1488 (Supply) dated March 27, 2025, submitted its Multi-Year Tariff (MYT) Petition(s) for determination of consumer-end tariff for the tariff control period FY 2025-26 to FY 2029-30. In pursuance of the Act, Policy, Plan, Rules and Regulations, simultaneous determination of Use of System Charges, in alignment with the said petitions is essential for systematic alignment with effectiveness of Commercial Market Operations of the power market envisaged under the CTBCM.

Directions in National Electricity Policy & National Electricity Plan

The National Electricity Policy, 2021 issued under Section 14A of the Regulation of Generation, Transmission and Distribution of Electric Power Act, 1997 (**"The Act"**) was prepared by the Government of Pakistan for the development, reform, improvement and sustainability of the power market and power sector.

The National Electricity Policy identifies the major goals sought to be achieved for the power sector, and in this respect, provides policy directions. It also provides the key guiding principles to develop subservient frameworks that will steer the decision-making in the power sector to achieve identified goals.

Various sections of the said National Electricity Policy, 2021, as relevant to the instant case, are provided in the below lines.

Clause 4.4 (Financial Viability) of the National Electricity Policy provides that sustainability of the entire power sector pivots around the financial and commercial viability of its individual sub-sectors. This will be done by:

a) promoting investments on least cost basis balanced with development in the underserved areas;

b) having cost-reflective tariffs in transmission and distribution, to the extent feasible;

c) *timely passing of costs to the consumers, while netting off any subsidies funded by the Government; and*
d) *recovery of costs arising on account of open access, distributed generation, etc.*

Clause 5.5.2(f) of National Electricity Policy also provides:

"providing a level playing field to all market participants through uniform application of cross-subsidization and other grid charges to consumers of all suppliers;

Clause 5.5.2(g) of National Electricity Policy also provides:

"the Government shall take a decision on the recovery of costs that arise due to advent of the open access and market liberalization;"

Clause 5.5.4 of National Electricity Policy further directs:

"In order to ensure implementation of wholesale market design and its further evolution, the Regulator shall in a timely manner frame, modify and evolve regulatory framework for, inter alia, supply, procurement, open access / wheeling, competitive bidding, import of power, and ensure effective market monitoring and enforcement. Provided that after implementation of CTBCM, every transmission licensee and distribution licensee shall offer, to all market participants, non-discriminatory open access / wheeling to its respective transmission or distribution system and interconnection services in accordance with CTBCM on the terms determined under the policy and legal framework."

Clause 5.6.5 of National Electricity Policy stipulates:

"The Regulator, in order to ensure liquidity of the power sector, provide a level playing field for the development of wholesale market and to facilitate prudent projects of the Government, may impose additional charge(s) which shall be deemed to be costs incurred by the distribution companies / electric power supplier(s). Such additional charge may take into account the sustainability, socio-economic objectives and commercial viability of the sector, affordability for the consumers and the policy of uniform tariff. Similarly, the Government may also incorporate, in the consumer-end tariff, any surcharge imposed by it, which shall also be deemed to be cost incurred by the distribution companies / electric power supplier(s) and shall be collected by them in discharge of their public service obligations."

Clause 5.6.7 of National Electricity Policy directs:

"The Regulator will provide for recovery of costs arising on account of distributed generation and open access in the consumer-end tariff, as decided by the Government. Further, the Government may announce, from time to time, various concessional packages to incentivize additional consumption to minimize such costs."

National Electricity Plan 2023-27

Strategic Directives 87 to 90 provided in Objective – 5 (Financial Viability), Priority Area (Recovery of Open Access Charge) – 15 of National Electricity Plan 2023-27 provides:

i. Open access charges shall be recovered from all consumers opting for open access through competitive supplier.
ii. Grid charges, including use of transmission and distribution system charges, Market and system operator fee, cross subsidy charges, metering service charges etc., shall be recovered from all consumers, opting for open access, till the currency of this NE-Plan or as amended by the Government;
iii. The Federal Government shall provide the frameworks or policy guidelines, from time to time, stipulating the mechanism for recovery of the stranded costs on account of market liberalization and open access.
iv. Determination of use of system charges is a prerequisite of for CMOD (CTBCM).

Legal and Regulatory Framework

The approved design of Competitive Trading and Bilateral Contracting Market (CTBCM) provides the right of choice to the eligible Bulk Power Consumers (BPCs) to opt for any Supplier of Electric Power. The design, within the framework of the Act, also provides the concept of Competitive Supplier of electric power besides the Supplier of Last Resort, for the purposes of said right of choice to the BPCs within the said wholesale market design. The said right of choice, referred to as "open access", envisages non-discriminatory access to the transmission and distribution network. It enables the eligible Bulk Power Consumers to procure power at competitive price, to meet their demand, from any supplier including the supplier of last resort. The foremost concern of DISCOs emanates from apprehended loss of base load, good paymaster and subsiding consumers to the open access; and resultant evident adverse impact on financial and operational efficiencies. It is plausibly noted that, in addition to and in line with the above-mentioned policy framework, the regulatory framework also provides suitable recourse and relief to the DISCOs to mitigate the said possible adverse impacts.

As directed in Clause 5.5.4 of the said National Electricity Policy, 2021, the honorable Authority promulgated / specified several Regulations to ensure effective implementation of the market regime in Pakistan. This included promulgation of National Electric Power Regulatory Authority Open Access (Interconnection and Wheeling of Electric Power) Regulations, 2022 (**"Open Access Regulations"**).

For the purpose of this petition for determination of Use of System Charges in terms of mentioned Open Access Regulations, following terms as defined in the legal and regulatory framework are reproduced as below:

As per Section 2(ii) of the Act 1997:

> *"**bulk-power consumer**" means a consumer who purchases or receives electric power, at one premises, in an amount of one megawatt or more or in such other amount and voltage level and with such other characteristics as the Authority may specify and the*

Authority may specify different amounts and voltage levels and with such other characteristics for different areas"

Important definitions provided in Regulation 2 of Open Access Regulations are provided below:

2(1)(m) "open access" *means the access to a network licensee's system or its associated facilities for movement and delivery of electric power, subject to the terms and conditions as provided in the Act, these regulations and use of system agreement, on non-discriminatory basis to:*

(i) an electric power supplier for supply of electric power to its consumer(s); or
(ii) a captive generating plant for delivery of the electric power from generation facility to the destination of its use; or
(iii) any other person, including a licensee for delivery of electric power from a designated place to another designated place;

2(1)(n) "open access user" *means any person who is availing open access under these regulations;*

2(1)(r) "use of system charges" *shall include all charges related to use of distribution system, use of transmission system, system operator services, market operator services, metering service provider services and any other charges as determined by the Authority* ***that may arise due to advent of the open access and market liberalization.***

Part-III (OPEN ACCESS) Regulation 5 (Obligation to provide open access) of Open Access Regulations is reproduced hereunder:

(1) "A network licensee shall establish, operate and maintain its distribution system or transmission system, as the case may be, in a manner that ensure non-discriminatory open access in accordance with the Act, the regulations, Market Commercial Code, Grid Code, Distribution Code and other applicable documents.
(2) A network licensee shall, on an annual basis, prepare an open access report demonstrating compliance with these regulations and licence terms and conditions, with the detail of its open access users, available and planned capacity, any issues identified in provision of open access, and any instances where open access was denied along with justification thereof. The said report shall also be made available on the website of the network licensee.
(3) The report required under sub-regulation (2) shall be prepared and submitted to the Authority within a period of one month from the date of end of respective financial year and shall also be made available on the website of the network licensee.
(4) The distribution company shall develop the use of system agreement in accordance with the minimum provisions provided in Schedule I within ninety days of the notification of these regulations and shall obtain the approval of the Authority and publish the same in its website."

Gujranwala Electric Power Company Ltd. GEPCO

Regulation 7 (Filing of petition and determination of use of system charges) of Open Access Regulations provides as under:

> *"Within ninety days following the date of notification of these regulations, each distribution licensee, in consultation with the respective supplier of last resort, shall prepare and submit separate petition to the Authority for determination of its use of system charges. Such petition shall be accompanied with a statement which will set out the basis upon which the use of system charges shall be calculated in such manner and with such details as shall be necessary."*

Regulation 8 (Wheeling of electric power) of Open Access Regulations states under:

> *"An open access user shall be entitled to wheel electric power using system of network licensee subject to compliance with these regulations and the Market Commercial Code, upon coming into effect, and use of system agreement."*

In addition to the Open Access Regulations as detailed above, the Federal Govt. of Pakistan also, inter alia, prescribed the Eligibility Criteria (Distribution Licenses) Rules, 2023 and Eligibility Criteria (Electric Power Supplier Licenses) Rules, 2023 (the Supplier Rules). The Rule 3(g)(C) requires an electric power supplier to be eligible, among others, for the following:

> *"(C) collection and deposit of following charges, as may be determined by the Authority, in a timely manner, including but not limited to—*
>
> *(i) transmission use of system charges;*
> *(ii) distribution use of system charges;*
> *(iii) market and system operator fee; and*
> (iv) *any other charges as provided in rule 5 of these rules;"*

The Rule 5(1) of the Supplier Rules (as amended) obligates a supplier of electric power to bill and collect from the bulk power consumers, and make timely deposit to the relevant distribution licensee in the designated account, all the (i) grid charges including the amount of cross subsidy, and (ii) other costs arising on account of market liberalization and advent of open access, namely, the stranded costs.

The Sub-Rule (2) of Rule 5 of the Supplier Rules requires the Authority to determine the (i) grid charges including the amount of cross subsidy and (ii) other costs arising on account market liberalization and advent of open access, namely, the stranded costs in accordance with the provision of National Electricity Policy, NE Plan and such other economic and social policy objectives as may be provided by the Federal Government to the Authority.

It may further be noted that as per Rule 5(2)(b) of the Supplier Rules, the grid charges shall include, but not limited to the use of transmission and distribution charges, market operation fee, metering service charges and cross subsidy to be imposed on uniform basis upon all bulk power consumers of the competitive suppliers.

Gujranwala Electric Power Company Ltd. GEPCO

The Federal Government shall provide the frameworks or policy guidelines, from time to time, stipulating the mechanism for recovery of stranded cost on account of market liberalization and open access.

Technical and Financial Attributes

Adjoining the purposes of CTBCM, directions of the National Electricity Policy, 2021 and stipulations of the legal and regulatory framework; following understandings are inferred:

i) The network licensee, the GEPCO for the purposes of instant petition, is obligated to provide open access, to its network, to the open access users on non-discriminatory basis.
ii) For the said obligation, the GEPCO is entitled for recovery of use of system charges in line with use of system agreement, as determined by the honorable Authority.
iii) The use of system charges shall include:
    a. Transmission Use of System Charges (NTDC, PGC) irrespective of the placement of BPC and the respective generator.
    b. System Operator Charges
    c. Metering Service Provider Charges
    d. Market Operator Charges
    e. Distribution Margin Charges w.r.t. to the voltage level (132kV, 11kV etc) and consumer category wise for all possible BPCs.
    f. Cross-Subsidy Charges (consumer category wise for all possible BPCs)
    g. The stranded costs as per frameworks or policy guidelines provided by the Federal Government.

iv) With reference to the above elements of use of system charges, following clarification shall apply for clarity of application:

    a. Currently applicable Transmission Use of System (TUoS) Charges, as already determined by the honorable Authority, compositely represent the charges relating to Transmission Network Operator(s)/Licensee(s), System Operator and Metering Service Provider. Accordingly, the said TUoS Charges remain part of use of system charges till separate charges for each of the said service providers are separately determined by the honorable Authority.
    b. Market Operator Fee / Charges (MOF) will be recovered by Market Operator as per the mechanism provided in the Market Commercial Code. Accordingly, without prejudice to being part of Cost of Service of GEPCO, these shall not form part of use of system charges to be recovered directly by GEPCO.
    c. Cross subsidy will be assessed based on Cost-of-Service analysis for the applicable consumer categories of all possible BPCs, which is according to the principles of uniformity as provided in the National Electricity Policy (referred above).
    d. As prescribed by the Government on the recovery of costs that arise due to market liberalization and advent of the open access, namely, the Stranded Costs will be as determined by the Authority as per the frameworks and policy guidelines provided by the Federal Government. It is clarified that as per the provisions of the NE Plan,

a separate request will be submitted for determination of this component upon arising of the need.

e. As the transmission and distribution losses will be charged to market participants of open access through the mechanism as provided in the Market Commercial Code, therefore, such charges shall not be levied under these use of system charges as requested under this instant petition.

   Explanation:

   The use of system charges will be determined in terms of metered quantities (kWh or kW), in consideration of allowed %age of losses and also that arrangements under the Market Commercial Code the parties (the BPC, Competitive Supplier and/or Generator) shall be committing to the Capacity Obligation (including all losses and reserve margin up to bus-bar) through Firm Capacity, therefore, such transmission or distribution losses, as the case may be, will not be charged separately. However, for the purposes of transparency of charges, the impact of such losses may be separately disclosed.

f. The use of system charges, including the Distribution Margin Charges, as approved by the Authority, will be applicable with reference to those eligible Bulk Power Consumers (BPCs) who opt for supply from a competitive supplier, other than supplier of last resort.
g. The use of system charges shall be with reference to the voltage level (132/66 kV, 11/33 kV) for the applicable consumer categories of all possible BPCs. The component-wise Cost of Service as per outcome detailed Cost of Service Study **(Annex-2)** and consequent assessment, as detailed above, of component-wise Use of System Charges for the applicable BPCs is provided at **Annex – 1.**
h. UoSC purposed in this petition, and as shall be determined by the Authority, shall be charged from the Competitive Supplier and any other open access user.
i. Power Factor Penalty as provided in applicable documents shall remain applicable in addition to the Use of System Charges.
j. Any charges, taxes and surcharges as imposed by the Government shall be applicable.

Summarizing the above, following is the abstract of entitled entities for each element of the use of system charges:

Sr. No.	Use of System Charge Element	Entitled Entity
1.	Transmission Use of System Charge	NTDC and other TSPs through NTDC/NGC.
2.	System Operator Charge / Fee	System Operator through NTDC.
3.	MSP Charge / Fee	MSP through NTDC
4.	Distribution Use of System Charge	GEPCO as Distribution Licensee
5.	Cross Subsidy	GEPCO as SOLR (Supply Licensee)
6.	Stranded Costs (to be determined separately)	GEPCO as SOLR (Supply Licensee)

Basis of Use of System Charges

The instant petition for determination of use of system charges has been developed based on Cost of Service Study (FY 2025-26) carried out by GEPCO forming integral part of this petition and provided separately as attached hereto as **Annex-2**.

Method for recovery of Use of System Charges

The instant petition is for determination of use of system charges for recovery of costs and charges relating to service providers (SO, TNO, TSP, DNO), stranded capacity costs and the cross-subsidy currently being contributed by the eligible BPCs. It is pertinent to mention that most, if not all, costs and charges are fixed in nature, the natural mode of recovery should be the fixed (in terms of Rs./kW/Month) charge. However, following options are available for consideration and determination:

i) Use of system charges recovery in term of Rs./kW/Month metered shall provide guaranteed stream of revenue to cover for costs which are fixed in nature. This may, however, over burden the relevant consumers thus undermining the very purpose of CTBCM and open access regime.

ii) Use of system charges recovery in term of Rs./kWh will render the service providers and the SOLR to face the revenue loss arising from low load factor of the eligible BPCs. On the other hand the open access users shall be benefitted for any favorable Energy or Capacity Imbalance at the Market. This option may not provide a balanced approach to promised sharing of risks and rewards under CTBCM regime.

iii) Use of system charges recovery through a **hybrid approach**, i.e. partly through fixed charge in terms of Rs./kW/Month (subject to minimum MDI compared to the contracted load) and partly in terms of Rs./kWh may provide a balanced plausible approach for all the involved parties. It is submitted that, in order to ensure level playing field for consumers of SOLR and Competitive Supplier, the recovery of use of system charges may have same charging mechanism.

As already mentioned, **Annex-1** to this petition also include proposed rates to be charged under each of the Three (3) options narrated above.

It is, however, noted that the methodology and process as per FACOS model, for the purpose of allocation of demand (kW or MW) related costs, allocates average of monthly system peak demand (of GEPCO) to different categories to arrive at the allocation base. This allocation, despite being rational, judicious and in line with international norms, results in less than actual (billable) MDIs of respective customers. Accordingly, taking the same MW demand as denominator for demand (MW) based rate making will result in higher per MW rates. In consideration thereof, a second proposal (Proposal-2) for arriving at demand based rates as per option (i) above, i.e. whole cost recovery in terms of Rs./kW and option (iii), hybrid partial cost recovery in terms of Rs./kW; has been developed **based on billable MDIs** of B-3, B-4 and C-2 customer categories and provided as **Annex-1A** herewith.

Mechanism for Adjustment/Indexation of Use of System Charges

Each component of use of system charges detailed in the instant petition shall be subject to periodic adjustment/indexations. Whenever these components are adjusted for regulated consumers of the suppliers of last resort, at the same time, the corresponding adjustment in the relevant component of the proposed Use of System Charges for eligible BPCs shall simultaneously be made.

Applicable Categories / Classification of eligible BPCs

While, in terms of existing stipulation contained in the Act, a consumer who purchases or receives electric power, at one premises, in an amount of one megawatt or more is considered as Bulk Power Consumer, following position, with regard to consumer with possibility of one megawatt or more load at connection voltage 11 kV and above, is brought out for consideration:

Sr. No.	Consumption Category	Tariff Category	Voltage Level	Remarks
1.	General	A-2 & A-3	N/A	As per the existing tariffs, no kW sanctioned load quantification or connection voltage is applicable to A-2 and A-3 tariff categories. Accordingly, these are not considered BPC for the purposes of this petition. However, these customers, based on the sanctioned load, may be connected at 11 KV level, as required. Any such customer falling within the definition of BPC, and subject to the approval of the Authority, will be considered in the analogy of C2.
2.	Industrial Consumer ranging from 500 kW to 5 MW. [extendable to 7.5 MW under conditions]	B-3	11/33 kV	B 3 consumer ranges from 500 kW to 5 MW. [Extendable to 7.5 MW under conditions] It is clarified here that the consumers of this category below 1MW shall not be treated as eligible for open access.
3.	Industrial	B-4	66/132 kV and above	This tariff is applicable for supply to Industries for all loads of more than 5MW receiving supply at 66kv, 132 kV and above and also for Industries having load of 5MW or below who opt to receive supply at 66 kV or 132 kV and above.
4.	Bulk Supply Ranging from 500 kW to 5 MW. [extendable to 7.5 MW under conditions]	C-2(b)	11/33 kV	Bulk Supply consumer ranges from 500 kW to 5 MW. [Extendable to 7.5 MW under conditions] Although the Bulk Supply C-2 customers are at 11/33 KV connection level. It is

				clarified here that the consumers of this category below 1MW shall not be treated as eligible BPCs for open access. Further, the consumers falling under the resale shall not be considered as eligible BPC.
5.	Bulk Supply	C-3(b)	66 kV and above	Currently there is no C-3 consumer in GEPCO Service Territory. Accordingly, the Cost of Service assessment could not be made. However, the use of system charges for C-3(b) category of consumers are assessed in the analogy of C-2(b) adjusted with differential of allowed losses at 11/33 kV (C-2) and 66/132 kV (C-3). The consumers falling under the resale shall not be considered as eligible BPC.
6.	Housing Colonies attached to Industries	H	N/A	As per the existing tariffs, no kW sanctioned load quantification or connection voltage is applicable to H tariff category. Further, these connections are resale in nature. Accordingly, these are not considered BPC for the purposes of this petition.
7.	Azad Jammu & Kashmir	K	N/A	The supply feed for AJK customer category is more than 1 MW at 11 kV level. However, the same is primarily for resale purpose, therefore, not considered as BPC.

Note: Consumer of all or any of the above listed categories, found involved in resale of power beyond the point of supply, shall NOT be considered BPC irrespective of the applicable relevant sanctioned load and/or voltage of supply.

Other Important Aspects

Following paragraphs of the petition highlights other important aspects which shall be taken into account while determining the said charges.

Government Subsidies

Any subsidy provided by the Government to the industrial or any other eligible BPC, as applicable, will be dealt with according to the directions and terms and conditions thereof as decided by the Government. However, for the purposes of this petition, such subsidies are not considered.

Gujranwala Electric Power Company Ltd. GEPCO

Captive Power Producers and Users

(1) A captive power producer / user using the GEPCO network for wheeling of power to User destination will be considered "Market Participant" in terms of Market Commercial Code and will be dealt with accordingly. The use of system charges shall fully apply in manner applicable to any other eligible BPC.
(2) The cases of captive generation and consumption points at the same location taking additional supply from the local supplier of last resort (SOLR) shall be considered a regulated consumer of the SOLR with applicable regulated tariff. The quantum of additional sanctioned / contracted load (in terms of MW) shall be considered to determine its status as BPC in terms of the Act. In case, such BPC choose to exercise option for open access, the use of system charges shall apply in full.
(3) In case of captive power producer / user supplying / receiving electric power at same premises where GEPCO network is totally not used, the use of system charges shall NOT apply in any way or manner.

Applicability of Use of System Charges on New Eligible BPCs

The Use of System Charges provided in the instant petition shall be applicable to all such BPCs who will opt to get supply of electric power from competitive supplier including the captive generator using the network to wheel its power to the destination of its use. Such charges shall be fully applicable to any new eligible BPC or incremental consumption, obtaining supply of electric power from competitive supplier without any exception.

Prayer:

In view of the above submissions, it is humbly requested that the Authority may kindly consider and determine the Use of System Charges as calculated in the attached **Annex-1** and/or **Annex-1A** which contain detailed analysis.

In view of the aforementioned circumstances, grounds and facts especially the amendments in NE-Plan SD 87, it is respectfully prayed that this petition may kindly be admitted and the GEPCO's UoSC may very graciously be determined to the extent of grid charges only in the first stage, as estimated in **Annex-1.**

For stranded cost (as capacity charges), the working has been done and attached in **Annex-2**, but as per the provisions of the NE Plan, a separate request will be submitted for determination of this component upon arising of the need.

Also, Authority is requested to allow inter disco settlement on behalf of uniform UoSC (as per provisions of NE Plan) on the similar lines as being done for consumer end tariff.

Additionally, it is also requested that all previous petitions related to use of system charge may be considered withdrawn.

Gujranwala Electric Power Company Ltd. GEPCO

Gujranwala Electric Power Company (GEPCO) Ltd.

Cost of Service & Proposed Grid Charges/UoSC for FY 2025-26

For Possible Eligible Bulk Power Consumers (One MW or More at One Premises)

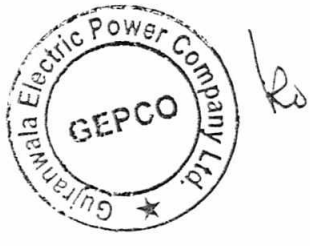
(PROPOSAL – 1)

Cost Assessment Level	Cost of Service (Inclusive of Energy Loss Impact)				Cost of Service (Separated Energy Loss Impact)				PROPOSED Use of System Charges (Proposal-1)			
Consumption Category	Industrial				Industrial				Industrial B-3 (1 MW or More)			
Tariff Category	B-3				B-3				MDI Based	Volumatric	Hybrid	
Functional Cost Element	Variable	Fixed		Total	Variable	Fixed		Total				
	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kWh	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kW/ Month	Rs./kWh
Generation Cost - Energy	10.264			10.264	9.655			9.655				
Generation Cost - Capacity		9,028.17	15.138	15.138		8,492.31	14.240	14.240				
Transmission Charges		888.15	1.489	1.489		835.44	1.401	1.401	835.44	1.401	250.63	0.981
Market Operator's Fee		3.11	0.005	0.005		2.93	0.005	0.005				
Distribution Use of System		2,817.30	4.724	4.724		2,650.09	4.444	4.444	2,650.09	4.444	795.03	3.111
Total Applicable Costs	10.264	12,736.74	21.357	31.621	9.655	11,980.76	20.089	29.744	3,485.52	5.845	1,045.66	4.091
Impact of allowed losses					0.609	755.98	1.268	1.877				
Total Cost of Service	10.264	12,736.74	21.357	31.621	10.264	12,736.74	21.357	31.621	3,485.52	5.845	1,045.66	4.091
Cross Subsidy				1.125				1.125	670.64	1.125		1.125
Average Applicable Tariff				32.746				32.746	4,156.16	6.969	1,045.66	5.216

Cost Assessment Level	Cost of Service (Inclusive of Energy Loss Impact)				Cost of Service (Separated Energy Loss Impact)				PROPOSED Use of System Charges (Proposal-1)			
Consumption Category	Industrial				Industrial				Industrial B-4			
Tariff Category	B4				B4				MDI Based	Volumatric	Hybrid	
Functional Cost Element	Variable	Fixed		Total	Variable	Fixed		Total				
	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kWh	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kW/ Month	Rs./kWh
Generation Cost - Energy	9.744			9.744	9.655			9.655				
Generation Cost - Capacity		8,571.17	29.394	29.394		8,492.31	29.124	29.124				
Transmission Charges		843.19	2.892	2.892		835.44	2.865	2.865	835.44	2.865	250.63	2.006
Market Operator's Fee		2.95	0.010	0.010		2.93	0.010	0.010				
Distribution Use of System		962.60	3.301	3.301		953.74	3.271	3.271	953.74	3.271	286.12	2.290
Total Applicable Costs	9.744	10,379.92	35.597	45.341	9.655	10,284.42	35.269	44.924	1,789.18	6.136	536.75	4.295
Impact of allowed losses					0.090	95.50	0.327	0.417				
Total Cost of Service	9.744	10,379.92	35.597	45.341	9.744	10,379.92	35.597	45.341	1,789.18	6.136	536.75	4.295
Cross Subsidy				(11.729)				(11.729)				-
Average Applicable Tariff				33.613				33.613	1,789.18	6.136	536.75	4.295

Cost Assessment Level	Cost of Service (Inclusive of Energy Loss Impact)				Cost of Service (Separated Energy Loss Impact)				PROPOSED Use of System Charges (Proposal-1)			
Consumption Category	Bulk Supply				Bulk Supply				Bulk Supply C-2(b) (1 MW or More)			
Tariff Category	C2(b)				C2(b)				MDI Based	Volumatric	Hybrid	
Functional Cost Element	Variable	Fixed		Total	Variable	Fixed		Total				
	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kWh	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kW/ Month	Rs./kWh
Generation Cost - Energy	10.264			10.264	9.655			9.655				
Generation Cost - Capacity		9,028.17	15.437	15.437		8,492.31	14.520	14.520				
Transmission Charges		888.15	1.519	1.519		835.44	1.428	1.428	835.44	1.428	250.63	1.000
Market Operator's Fee		3.11	0.005	0.005		2.93	0.005	0.005				
Distribution Use of System		2,807.11	4.800	4.800		2,640.49	4.515	4.515	2,640.49	4.515	792.15	3.160
Total Applicable Costs	10.264	12,726.54	21.760	32.024	9.655	11,971.17	20.469	30.123	3,475.93	5.943	1,042.78	4.160
Impact of allowed losses					0.609	755.37	1.292	1.901				
Total Cost of Service	10.264	12,726.54	21.760	32.024	10.264	12,726.54	21.760	32.024	3,475.93	5.943	1,042.78	4.160
Cross Subsidy				9.963				9.963	5,827.07	9.963		9.963
Average Applicable Tariff				41.987				41.987	9,303.00	15.907	1,042.78	14.124

Cost Assessment Level	Cost of Service (Inclusive of Energy Loss Impact)				Cost of Service (Separated Energy Loss Impact)				PROPOSED Use of System Charges (Proposal-1)			
Consumption Category	Bulk Supply				Bulk Supply				Bulk Supply C-3(b)			
Tariff Category	C3(b)				C3(b)				MDI Based	Volumatric	Hybrid	
Functional Cost Element	Variable	Fixed		Total	Variable	Fixed		Total				
	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kWh	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kW/ Month	Rs./kWh
Generation Cost - Energy	9.744			9.744	9.655			9.655				
Generation Cost - Capacity		8,571.17	14.655	14.655		8,492.31	14.520	14.520				
Transmission Charges		843.19	1.442	1.442		835.44	1.428	1.428	835.44	1.428	250.63	1.000
Market Operator's Fee		2.95	0.005	0.005		2.93	0.005	0.005				
Distribution Use of System		2,665.01	4.557	4.557		2,640.49	4.515	4.515	2,640.49	4.515	792.15	3.160
Total Applicable Costs	9.744	12,082.33	20.659	30.403	9.655	11,971.17	20.469	30.123	3,475.93	5.943	1,042.78	4.160
Impact of allowed losses					0.090	111.16	0.190	0.280				
Total Cost of Service	9.744	12,082.33	20.659	30.403	9.744	12,082.33	20.659	30.403	3,475.93	5.943	1,042.78	4.160
Cross Subsidy				9.442				9.442	5,522.44	9.442		9.442
Average Applicable Tariff				39.846				39.846	8,998.37	15.386	1,042.78	13.603



Gujranwala Electric Power Company (GEPCO) Ltd.

Cost of Service & Proposed Grid Charges/UoSC for FY 2025-26

For Possible Eligible Bulk Power Consumers (One MW or More at One Premises)

(PROPOSAL – 2)

Cost Assessment Level	Cost of Service (Inclusive of Energy Loss Impact)				Cost of Service (Separated Energy Loss Impact)				PROPOSED Use of System Charges (Proposal-2)			
Consumption Category	Industrial				Industrial				Industrial B-3 (1 MW or More)			
Tariff Category	B-3				B-3				MDI Based	Volumatric	Hybrid	
Functional Cost Element	Variable	Fixed		Total	Variable	Fixed		Total				
	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kWh	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kW/ Month	Rs./kWh
Generation Cost - Energy	10.264			10.264	9.655			9.655				-
Generation Cost - Capacity		4,972.99	15.138	15.138		4,677.32	14.240	14.240				
Transmission Charges		489.22	1.489	1.489		460.18	1.401	1.401	460.18	1.401	138.06	0.981
Market Operator's Fee		1.71	0.005	0.005		1.61	0.005	0.005				
Distribution Use of System		1,551.36	4.724	4.724		1,459.75	4.444	4.444	1,459.75	4.444	437.92	3.111
Total Applicable Costs	10.264	7,015.78	21.357	31.621	9.655	6,599.37	20.089	29.744	1,919.93	5.845	575.98	4.091
Impact of allowed losses					0.609	416.41	1.268	1.877				
Total Cost of Service	10.264	7,015.78	21.357	31.621	10.264	7,015.78	21.357	31.621	1,919.93	5.845	575.98	4.091
Cross Subsidy				1.125				1.125	369.41	1.125		1.125
Average Applicable Tariff				32.746				32.746	2,289.34	6.969	575.98	5.216

Cost Assessment Level	Cost of Service (Inclusive of Energy Loss Impact)				Cost of Service (Separated Energy Loss Impact)				PROPOSED Use of System Charges (Proposal-2)			
Consumption Category	Industrial				Industrial				Industrial B-4			
Tariff Category	B4				B4				MDI Based	Volumatric	Hybrid	
Functional Cost Element	Variable	Fixed		Total	Variable	Fixed		Total				
	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kWh	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kW/ Month	Rs./kWh
Generation Cost - Energy	9.744			9.744	9.655			9.655				
Generation Cost - Capacity		8,571.17	29.394	29.394		8,492.31	29.124	29.124				
Transmission Charges		843.19	2.892	2.892		835.44	2.865	2.865	835.44	2.865	250.63	2.006
Market Operator's Fee		2.95	0.010	0.010		2.93	0.010	0.010				
Distribution Use of System		962.60	3.301	3.301		953.74	3.271	3.271	953.74	3.271	286.12	2.290
Total Applicable Costs	9.744	10,379.92	35.597	45.341	9.655	10,284.42	35.269	44.924	1,789.18	6.136	536.75	4.295
Impact of allowed losses					0.090	95.50	0.327	0.417				
Total Cost of Service	9.744	10,379.92	35.597	45.341	9.744	10,379.92	35.597	45.341	1,789.18	6.136	536.75	4.295
Cross Subsidy				(11.729)				(11.729)				-
Average Applicable Tariff				33.613				33.613	1,789.18	6.136	536.75	4.295

Cost Assessment Level	Cost of Service (Inclusive of Energy Loss Impact)				Cost of Service (Separated Energy Loss Impact)				PROPOSED Use of System Charges (Proposal-2)			
Consumption Category	Bulk Supply				Bulk Supply				Bulk Supply C-2(b) (1 MW or More)			
Tariff Category	C2(b)				C2(b)				MDI Based	Volumatric	Hybrid	
Functional Cost Element	Variable	Fixed		Total	Variable	Fixed		Total				
	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kWh	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kW/ Month	Rs./kWh
Generation Cost - Energy	10.264			10.264	9.655			9.655				
Generation Cost - Capacity		4,898.13	15.437	15.437		4,607.41	14.520	14.520				
Transmission Charges		481.86	1.519	1.519		453.26	1.428	1.428	453.26	1.428	135.98	1.000
Market Operator's Fee		1.69	0.005	0.005		1.59	0.005	0.005				
Distribution Use of System		1,522.96	4.800	4.800		1,432.57	4.515	4.515	1,432.57	4.515	429.77	3.160
Total Applicable Costs	10.264	6,904.64	21.760	32.024	9.655	6,494.82	20.469	30.123	1,885.83	5.943	565.75	4.160
Impact of allowed losses					0.609	409.32	1.292	1.901				
Total Cost of Service	10.264	6,904.64	21.760	32.024	10.264	6,904.64	21.760	32.024	1,885.83	5.943	565.75	4.160
Cross Subsidy				9.963				9.963	3,161.41	9.963		9.963
Average Applicable Tariff				41.987				41.987	5,047.24	15.907	565.75	14.124

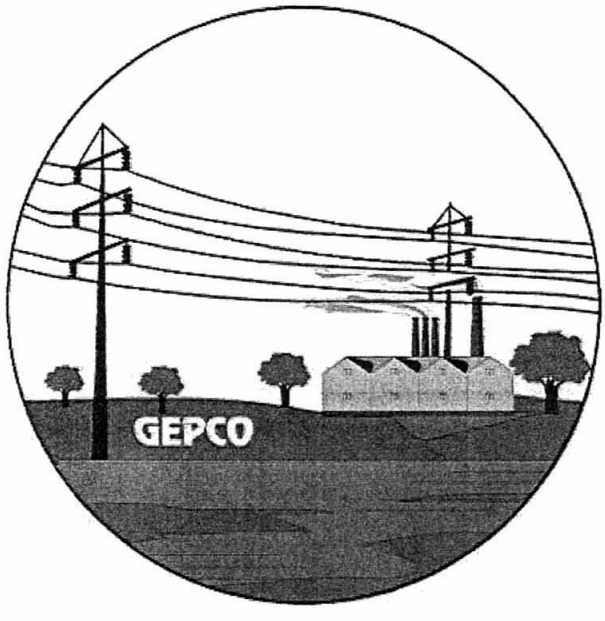
Cost Assessment Level	Cost of Service (Inclusive of Energy Loss Impact)				Cost of Service (Separated Energy Loss Impact)				PROPOSED Use of System Charges (Proposal-2)			
Consumption Category	Bulk Supply				Bulk Supply				Bulk Supply C-3(b)			
Tariff Category	C3(b)				C3(b)				MDI Based	Volumatric	Hybrid	
Functional Cost Element	Variable	Fixed		Total	Variable	Fixed		Total				
	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kWh	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kW/ Month	Rs./kWh
Generation Cost - Energy	9.744			9.744	9.655			9.655				
Generation Cost - Capacity		4,650.19	14.655	14.655		4,607.41	14.520	14.520				
Transmission Charges		457.47	1.442	1.442		453.26	1.428	1.428	453.26	1.428	135.98	1.000
Market Operator's Fee		1.60	0.005	0.005		1.59	0.005	0.005				
Distribution Use of System		1,445.87	4.557	4.557		1,432.57	4.515	4.515	1,432.57	4.515	429.77	3.160
Total Applicable Costs	9.744	6,555.13	20.659	30.403	9.655	6,494.82	20.469	30.123	1,885.83	5.943	565.75	4.160
Impact of allowed losses					0.090	60.31	0.190	0.280				
Total Cost of Service	9.744	6,555.13	20.659	30.403	9.744	6,555.13	20.659	30.403	1,885.83	5.943	565.75	4.160
Cross Subsidy				9.442				9.442	2,996.14	9.442		9.442
Average Applicable Tariff				39.846				39.846	4,881.96	15.386	565.75	13.603

Gujranwala Electric Power Company Ltd. GEPCO

FY 2025-26

GEPCO Cost of Service Study

FY 2025-26



Providing Power for Progress and Prosperity

Gujranwala Electric Power Company Ltd. GEPCO

GUJRANWALA ELECTRIC POWER COMPANY LIMITED

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Gujranwala Electric Power Company (GEPCO) Ltd.

Cost of Service Study

A Cost of Service (COS) study is the fundamental tool for evaluating and establishing utility rates. With industry and technology changes, utilities are expanding the scope and use of COS studies and are preparing studies that distinguish full and partial requirements customer classes. This is due to the increasing presence of distributed energy resources and/or to accommodate customers' expectations of having more control over their usage and utility bills.

Cost of Service is the total cost incurred by a utility company/DISCO in providing services to its customers and the allocation of the same to customer classes and/or voltage levels.

Fully Allocated Cost of Service Study (FACOS) Model

FACOS is a model developed in MS Excel with the support of USAID for DISCOs to conduct Cost of Service Study. The methodology used to build the FACOS Model follows very closely the standards that are used internationally. The Model performs the standard three steps encompassed in most of Cost Studies, namely, functionalization, classification, and allocation. The functionalities adopted in the FACOS Model are duly considered and approved by the Authority, as detailed below.

As per **Clause 21.5** of the decision of the Authority (NEPRA), on Tariff Determination in the matter of Gujranwala Electric Power Company Limited, **No. NEPRA/TRF-285/GEPC0-2014/4161-4163 dated March 20, 2015:**

"21.5 Tariff based on Cost of Service Study model

21.5.1 The Power Development Program (PDP) of USAID has conducted a cost of service study for few DISCOs (IESCO, MEPCO, FESCO, LESCO and GEPCO) named as Fully Allocated cost of service study. This cost of service study is based on computation of cost of providing electricity to each consumer class and thereafter allocating the cost to each category and computation of tariff thereof. This study is based on international best practices and aims to map all the consumers of each DISCO with the cost centres and power distribution levels. The purpose of this study is to arrive at cost reflective tariffs giving proper price signals to the customers and to standardize the tariff-setting methodology and make it more understandable and agreeable.

21.5.2 The cost allocation model is based on certain standard assumptions as below;

- *Energy Cost is 100% allocated on the basis of each customer class share in the total energy (kWh) received by DISCO at CDP points;*
- *Capacity Cost and Transmission cost is 100% allocated in the ratio of each customer class peak demand (kW) to the DISCO's computed peak demand.*
- *O&M cost to the extent of Repair and Maintenance, Depreciation, working capital (if any) and Other income is allocated to each level of power distribution (132/66kV, 11kV, 0.4/0.2kV) in accordance with the proportionate share of assets deployed to provide service at that voltage level divided by the total assets deployed for power distribution.*
- *Advertising expense and bill collection charges are allocated 100% on the basis of proportionate number of Customers in each customer class to the total number of customers.*
- *Remaining heads of O&M cost, i.e., Salaries, wages and other miscellaneous expenses are allocated to each level of power distribution (132/66kV, 11kV, 0.4/0.2kV) based on the*

Gujranwala Electric Power Company Ltd. GEPCO

allocated distribution margin (excluding advertising, bill collection and administrative expenses) for that voltage level divided by DISCO's total distribution margin (excluding advertising, bill collection and administrative expenses).

- *Other income and amortization of deferred credit is allocated to each level of power distribution (132/66kV, 11kV, 0.4/0.2kV) based on the allocated distribution margin (excluding administrative expenses) for that voltage level divided by DISCO's total distribution margin (excluding administrative expenses).*
- *Prior year adjustment is allocated on the basis of respective share of each customer category in every functionally classified item.*

21.5.3 Based on these assumptions and actual data, a model has been worked out by PDP team and shared with NEPRA to assess the tariff based on cost of service. GEPCO has also submitted the consumer end tariff computation based on this model.

21.5.4 The Authority has carefully evaluated the study conducted by the PDP Team and appreciates its efforts in this regard. The Authority sees that the Petitioner has complied with the directions of the Authority. This cost of service will be used to assess consumer category wise cross subsidization, which would help in minimizing tariff distortions if any, among the consumer categories."

Major Steps of Cost of Service Study

A class cost of service study begins with a detailed documentation of the numerous budgetary elements of the total revenue requirement. The detailed revenue requirements are the data inputs to the FACOS. At a high level, the FACOS process consists of the following three (3) basic steps:

1. **Functionalization** – The identification of each cost element as one of the basic utility service "functions" (e.g. generation/Power Purchase Price, transmission, distribution and customer).
2. **Classification** – The classification of the functionalized costs based on the billing component/determinant that each is associated with (e.g. kWs of capacity, kWhs of energy or number of customers).
3. **Allocation** – The allocation of the functionalized and classified costs to customer classes, based on respective service requirements / parameters (e.g. kWs of capacity, kWhs of energy and the number of customers) of each class.

Fundamental Assumptions

Table 1

Description	FY 2025-26
Weighted Average Cost of Capital (As per MYT Petition for the control period FY 2025-26 to 29-30)	12.39%
Capital Work in Progress ("CWIP")	CWIP 100%
Working Capital Allowance to be included in Rate Base	NO
Prior Year Adjustment (Rs. in Mill. GEPCO MYT Petition for FY 2025-26 to 29-30)	19,015
Demand Allocation Methodology (average of 12 months' coincident peak)	12 CP (Monthly Peaks)
Energy Growth % (Over Base Year i.e. 2023-24 Actual Billed)	6.55%
Model Year	FY 2025-26
Base Year	FY 2023-24

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Projections and Revenue Requirement for Financial Year 2025-26

The Revenue Requirement (RR) is the fundamental input to the Cost of Service of GEPCO for allocation to different categories of consumers based on Capacity (kW), Energy (kWh) and number of consumers. The **Table 2** below explains the basis and sources for arriving at Revenue Requirement (or overall Cost of Service) of GEPCO.

Table 2

Description	FY 2025-26	Source
Units Purchases (MkWh)	12,360	As per NEPRA tariff determination for FY 2025-26 (Interim) dated 01-07-2025 except B4. GEPCO has only ONE B4 consumer. Consumtion thereof for FY 2025-26 has been taken same as for actual FY 2024-25. Units purchases adjusted accordingly.
Units Sales (MkWh)	11,266	
Assessed T&D Losses	8.85%	As per NEPRA Interim Tariff Determination FY 2025-26.
Average Monthly MDI (MW) (Non-coincidencial at CDPs)	2,578	Used for calculation of average rate of capacity/UoSC charges
Peak Demand in June-2026 (MW at 11 kv Conincident)	2,469	Demand Forecast. Allocated to customer categories after impact of losses at each voltage for calculation of fixed charge of Cost of Service. (Allocation is on monthly basis)
Avg. Monthly MDI Recorded (MW) (Non-coincidencial at meters)	1,128	Only for those consumers where Fixed Charge (Rs./kW/M) is applicable.
Energy Charge (Rs/kWh)	9.65	Calculated by using given Cost as per MYT and quantitative parameters (as above).
Capacity Charge (Rs/kW/Month)	5,900.7	
T.UoSC (Rs/kW/Month)	581.09	
MOF (Rs/kW/Month)	2.06	Approved by NEPRA vide NEPRA/R/ADG(Tariff)/TRF-611/CPPA-G/2023-24/9734-37 dated 27-06-2024
Engergy Charges (Rs. M)	119,329	As per NEPRA Interim Tariff Determination FY 2025-26.
Capacity Charges (Rs. M)	182,570	
T.UoSC (Rs. M)	17,980	
MOF (Rs. M)	63	
Power Purchase Price	**319,942**	
O&M Cost (Million Rs.)	34,612	As per NEPRA Interim Tariff Determination FY 2025-26.
Depreciation (Million Rs.)	3,511	
RORB (Million Rs.)	8,750	
Other Income (Million Rs.)	(5,418)	
Prior Year Adjustment (Rs. M)	19,015	As per NEPRA Interim Tariff Determination FY 2025-26.
Revenue Requirement (Rs. M)	**380,412**	
Cost per kWh (sold)	33.77	

Gujranwala Electric Power Company Ltd. GEPCO

Summary of Revenue Requirement

The extract of Revenue Requirement is provided in the **Table 3** below:

Table 3

Summary of Revenue Requirement	
Description	**FY 2025-26 Rs. (M)**
Engergy Charges	119,329
Capacity Charges	182,570
T.UoSC	17,980
MOF	63
Power Purchase Price	**319,942**
O&M Cost	34,612
Depreciation	3,511
RORB	8,750
Other Income	(5,418)
Distribution Margin	**41,455**
Prior Year Adjustment	19,015
Revenue Requirement	**380,412**

Line Losses Charged on Voltage Levels

Line losses for FY 2025-26 as per NEPRA Tariff Determination (Interim) for FY 2025-26 as a percentage on purchased units is given in **Table 4**. Line losses as a percentage on received units at each voltage level are calculated on the basis of sales data of FY 2025-26.

Table 4

Losses FY 2025-26						
Voltage Level	**0.2 kV**	**0.4 kV**	**11 kV**	**132kV**	**Total**	**Source**
Losses %age on purchased units	2.92%		5.01%	0.92%	8.85%	GEPCO Demand Forecast
Losses %age on received units	3.57%		5.06%	0.92%		calculated as applied on units received at each voltage level.
Losses %age charged on purchased units	9.29%		5.94%	0.92%		Reversed calculated to show affective %age of losses vs. units purchased for each voltage level.

Overall, the effective %age of energy losses, i.e. (total kWh purchases – total kWh sold)/total kWh purchased remains 8.85% as per target.

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Customer Classification by Voltage Level

While the Cost of Service study is based on allocation of the Revenue Requirement on Classes (categories) of the consumers at different voltage levels; the **Table 5** below provides mapping of existing categories of consumers on the basis of applicable voltage levels.

Table 5

Classification by Voltage Level				
Voltage	132/66kV	11kV	0.4kV	0.2 kV
Customer Class	B4	B3	A1b	A1a
	C3a	C2a	A2b	A2a
	C3b	C2b	A2c	B1a
		H1	A2d	C1a
		H2	A3a	E1i
		K1a	B1b	E1ii
		K1b	B2a	E2
			B2b	
			C1b	
			C1c	
			D1a	
			D1b	
			D2a	
			D2b	
			G1	
			G2	

GoP Applicable Tariff Notified in July-2025.

GoP applicable Tariffs for various categories as notified by NEPRA vide No. NEPRA/R/ADG(TRF)/TRF-100/9641-61 dated 01-07-2025 are provided in **Table 6** below.

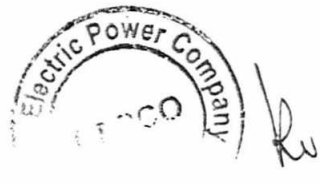


Table 6

GoP Notified Tariff Annex-A-1 (01-07-2025)				
TARIFF CATAGORIES		Fixed Charges Rs/Con/M	Fixed Charges Rs/kW/M	Variable Charges Rs/kWh (Oct to June)
A1 (a)	**RESIDENTIAL -A1**			
i	Up to 50 Units Life line			3.95
ii	51-100 units Life line			7.74
iii	01-100 Units			10.54
iv	101-200 Units			13.01
v	01-100 Units			22.44
vi	101-200 Units			28.91
vii	201-300 Units			33.10
viii	301-400Units	200		37.99
ix	401-500Units	400		40.20
x	501-600Units	600		41.62
xi	601-700Units	800		42.76
xii	Above 700 Units	1000		47.69
A1(b)	Time of Use (TOU) - Peak	1000		46.85
	Time of Use (TOU) - Off-Peak	1000		40.53
E-1(i)	Temporary E-1 (i)	2000		57.94
	COMMERCIAL - A2			
A2 (a)	Commercial - For peak load requirement up to 5 kW	1000		37.44
A2 (b)	Sanctioned load 5 kw and above		1250	39.76
A2 (c)	Time of Use (TOU) - Peak (A-2)		1250	43.82
	Time of Use (TOU) - Off-Peak		1250	35.15
A2 (d)	Vahicle Charging			53.44
E-1 (ii)	Temporary E-1 (ii)	5000		23.57
	INDUSTRIAL			
B1(a)	B1	1000		30.80
B1(b)	B1- TOU (Peak)	1000		36.74
	B1 - TOU (Off-peak)			30.05
B2 (a)	B2		1250	30.73
B2 (b)	B2 - TOU (Peak)		1250	36.68
	B2 - TOU (Off-peak)		1250	27.41
B3	B3 - TOU (Peak)		1250	36.68
	B3 - TOU (Off-peak)		1250	28.24
B4	B4 - TOU (Peak)		1250	36.68
	B4 - TOU (Off-peak)		1250	27.96
E-2	Temporary E-2	5000		42.25
	BULK			
C1 (a)	C1(a) up to 5 kW	2000		43.4
C1 (b)	C1(b) exceeding 5 kW		1250	40.6
C1 (c)	Time of Use (TOU) - Peak		1250	46.3
	Time of Use (TOU) - Off-Peak		1250	37.5
C2 (a)	C2 Supply at 11 kV		1250	40.6
C2 (b)	Time of Use (TOU) - Peak		1250	46.3
	Time of Use (TOU) - Off-Peak		1250	36.0
C3 (a)	C3 Supply above 11 kV		1250	40.8
C3 (b)	Time of Use (TOU) - Peak		1250	46.3
	Time of Use (TOU) - Off-Peak		1250	35.8
	AGRICULTURAL TUBE WELLS - Tariff D			
D1 (a)	D1 Scarp			39.87
D2 (a)	D2 Agricultural Tube-wells		400	28.90
D1 (b)	Time of Use (TOU) - Peak		400	42.79
	Time of Use (TOU) - Off-Peak		400	34.71
D2 (b)	Time of Use (TOU) - Peak		400	29.54
	Time of Use (TOU) - Off-Peak		400	28.69
G	Public Lighting G	2000		42.91
H	Residential Colonies H	2000		42.10
K1	Special Contracts - Tariff K (AJK)		1250	26.45
K1 (i)	Time of Use (TOU) - Peak		1250	28.85
	Time of Use (TOU) - Off-Peak		1250	25.73
A3	General Service	1000		42.48

Results from FACOS Model

Revenue Requirement Allocation (in Percentage)

While developing the Fully Allocated Cost of Service Model, the detailed study for allocation of cost of service and rate base (for each component) to cost drivers (energy, demand and customer) was developed. Overall summary of the allocation is given in below **Table 7**

Table 7

Revenue Requirement Allocation %age				
Description	**Energy**	**Demand**	**Customer**	**Total**
Engergy Charges	100%	-	-	100%
Capacity Charges	-	100%	-	100%
T.UoSC	-	100%	-	100%
MOF	-	100%	-	100%
O&M Cost	-	81%	19%	100%
Depreciation	-	82%	18%	100%
RORB	-	74%	26%	100%
Other Income	-	88%	12%	100%
Prior Year Adjustment	-	80%	20%	100%

Revenue Requirement Allocation to Energy, Demand and Customer.

Based on the allocation percentages given in above table, the revenue requirement allocated to energy, demand and customer (cost triggers) is shown in **Table 8** below.

Table 8

Revenue Requirement Allocation Rs. (M)				
Description	**Energy**	**Demand**	**Customer**	**Total**
Engergy Charges	119,329	-	-	119,329
Capacity Charges	-	182,570	-	182,570
T.UoSC	-	17,980	-	17,980
MOF	-	63	-	63
Power Purchase Price	**119,329**	**200,613**	**-**	**319,942**
O&M Cost	-	28,054	6,559	34,612
Depreciation	-	2,891	620	3,511
RORB	-	6,477	2,273	8,750
Other Income	-	(4,768)	(650)	(5,418)
Distribution Margin	**-**	**32,654**	**8,801**	**41,455**
Prior Year Adjustment	-	15,259	**3,756**	19,015
Revenue Requirement	**119,329**	**248,526**	**12,557**	**380,412**

Revenue as per GoP Applicable Tariff by Customer Category and Voltage Level

The ***Table 9*** below provides detailed category-wise estimated revenue and average (Rs./kWh) thereof. Whereas the ***Note*:** GEPCO has only ONE B4 consumer. Consumption thereof for FY 2025-26 has been taken same as for actual FY 2024-25. Units purchases adjusted accordingly.

Table 10 is summary of the said category-wise estimated revenue based on the supply Voltage level of relevant customer category, with average rate (Rs./kWh) thereof. As already mentioned, the calculation of revenue is based on GoP Applicable Tariff notified vide No. NEPRA/R/ ADG(TRF)/TRF-100/10695-14 dated 13-07-2024 already provided in (***Table 6***).

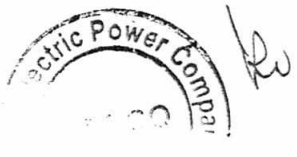
Table 9

FY 2025-26							
Customer Category	**MDI MW**	**Sales (GWh)**	**Cust. Charge Rs. (M)**	**Fixed Charge Rs. (M)**	**Variable Charge Rs. (M)**	**Total Revenue Rs.(M)**	**Rs./kWh**
Residential -- A1(a)	-	6,551.93	1,002	-	179,706	180,708	27.58
Residential -- A1(b)	-	221.38	-	-	9,251	9,251	41.79
Commercial -- A2(a)	-	364.82	4,313	-	13,659	17,972	49.26
Commercial -- A2(b)	-	-	-	-	-	-	-
Commercial -- A2(c)	170.75	400.43	-	2,561	14,810	17,371	43.38
Commercial --A2(d) V.Ch	-	0.01	-	-	0	0	23.57
Industrial -- B1(a)	-	30.40	99	-	936	1,035	34.05
Industrial -- B2(a)	-	-	-	-	-	-	-
Industrial -- B1(b)	-	476.03	665	-	14,732	15,397	32.35
Industrial -- B2(b)	382.94	1,018.51	-	5,744	29,212	34,956	34.32
Industrial -- B3	268.10	1,056.84	-	4,021	30,585	34,607	32.75
Industrial -- B4	5.18	18.13	-	78	532	609	33.61
Single Point Supply -- C1(a)	-	0.04	0	-	2	2	47.84
Single Point Supply -- C1(b)	-	-	-	-	-	-	-
Single Point Supply -- C2(a)	-	-	-	-	-	-	-
Single Point Supply -- C3(a)	-	-	-	-	-	-	-
Single Point Supply -- C1(c)	1.35	10.03	-	20	391	412	41.04
Single Point Supply -- C2(b)	40.63	154.71	-	609	5,886	6,496	41.99
Single Point Supply -- C3(b)	-	-	-	-	-	-	-
Agricultural --D1(a)	-	0.02	-	-	1	1	39.87
Agricultural --D2(a)	22.52	75.17	-	108	2,173	2,281	30.34
Agricultural --D2(b)	163.99	400.07	-	787	11,545	12,332	30.83
Agricultural --D1(b)	-	-	-	-	-	-	-
Temporary Supply -- E1(i)	-	1.35	2	-	78	80	59.31
Temporary Supply -- E1(ii)	-	14.34	24	-	766	790	55.11
Temporary Supply -- E2	-	0.78	1	-	33	34	43.18
Public Lighting -- G	-	13.63	14	-	585	599	43.93
Residential Colonies -- H	-	0.68	0	-	29	29	42.45
Azad Jammu Kashmir - K1a	-	-	-	-	-	-	-
Azad Jammu Kashmir - K1b	72.55	288.99	-	1,088	7,616	8,705	30.12
A3 General	-	167.72	248	-	7,125	7,372	43.96
Total	**1,128.01**	**11,266.02**	**6,368**	**15,018**	**329,654**	**351,039**	**31.16**

Note: GEPCO has only ONE B4 consumer. Consumption thereof for FY 2025-26 has been taken same as for actual FY 2024-25. Units purchases adjusted accordingly.

Table 10

FY 2025-26							
Customer Class	**No. of Custmers**	**Sales (GWh)**	**MDI MW**	**Cust. F. Charge Rs. (M)**	**Fixed Charge Rs. (M)**	**Variable Charge Rs. (M)**	**Total Revenue**
0.2 kV	4,278,379	6,964	-	5,441	-	195,181	200,621
0.4 kV	215,386	2,783	742	926	9,221	89,825	99,972
11 Kv	428	1,501	381	0.24	5,719	44,117	49,836
132 kv	1	18	5	-	78	532	609
G. TOTAL	**4,494,194**	**11,266**	**1,128**	**6,368**	**15,018**	**329,654**	**351,039**



Cost of Service Functionalized Rates (Tariff Wise)

Based on the allocation of overall Revenue Requirement of GEPCO to customers categories, the resultant functional amounts (Rs. in million) for each customer category are summarized at **Table 11** below.

Table 11

FY 2025-26											
Classes	Volt. Level	No. of Customers	Energy	Demand	Generation Cost		Transm	MOF	Distribution		Total Cost
			GWh	MW	Energy (Rs.M)	Demand (Rs.M)	Cost (Rs.M)	Cost (Rs.M)	Demand (Rs.M)	Cust. Cost (Rs.M)	
Residential -- A1(a)	0.2kV	3,910,194	6,552	909	69,739	102,097	10,044	35	26,821	8,212	216,949
Residential -- A1(b)	0.4kV	40,205	221	34	2,356	3,836	377	1	1,008	198	7,776
Commercial -- A2(a)	0.2kV	359,454	365	81	3,883	9,052	891	3	2,378	457	16,664
Commercial -- A2(b)	0.4kV	-	-	-	-	-	-	-	-	-	-
Commercial -- A2(c)	0.4kV	22,049	400	57	4,262	6,349	625	2	1,668	358	13,264
Commercial --A2(d)	0.4kV	1	0	0	0	3	0	0	1	0	4
Industrial -- B1(a)	0.2kV	8,236	30	5	324	591	58	0	155	38	1,166
Industrial -- B2(a)	0.4kV	-	-	-	-	-	-	-	-	-	-
Industrial -- B1(b)	0.4kV	55,405	476	91	5,067	10,240	1,007	4	2,690	425	19,433
Industrial -- B2(b)	0.4kV	12,573	1,019	150	10,841	16,890	1,662	6	4,437	910	34,745
Industrial -- B3	11kV	358	1,057	148	10,847	15,999	1,574	6	4,057	936	33,418
Industrial -- B4	132kV	1	18	5	177	533	52	0	46	13	822
Single P. Supply C1(a)	0.2kV	7	0	0	0	1	0	0	0	0	1
Single P. Supply C1(b)	0.4kV	-	-	-	-	-	-	-	-	-	-
Single P. Supply C2(a)	11kV	-	-	-	-	-	-	-	-	-	-
Single P. Supply C3(a)	132kV	-	-	-	-	-	-	-	-	-	-
Single P. Supply C1(c)	0.4kV	84	10	1	107	132	13	0	35	9	295
Single P. Supply C2(b)	11kV	42	155	22	1,588	2,388	235	1	606	137	4,955
Single P. Supply C3(b)	132kV	-	-	-	-	-	-	-	-	-	-
Agricultural --D1(a)	0.4kV	446	0	0	0	0	0	0	0	0	1
Agricultural --D2(a)	0.4kV	19,163	75	8	800	877	86	0	230	67	2,061
Agricultural --D2(b)	0.4kV	44,230	400	54	4,258	6,093	599	2	1,601	357	12,911
Agricultural --D1(b)	0.4kV	12	-	-	-	-	-	-	-	-	-
Temp. Supply - E1(i)	0.2kV	77	1	0	14	9	1	0	2	2	29
Temp. Supply- E1(ii)	0.2kV	399	14	1	153	144	14	0	38	18	366
Temp. Supply - E2	0.2kV	12	1	0	8	3	0	0	1	1	13
Public Lighting -- G	0.4kV	581	14	2	145	200	20	0	53	12	430
Res. Colonies -- H	11kV	10	1	0	7	11	1	0	3	1	22
AJK - K1a	11kV	-	-	-	-	-	-	-	-	-	-
AJK - K1b	11kV	18	289	38	2,966	4,098	403	1	1,039	256	8,764
A3 General	0.4kV	20,636	168	29	1,785	3,223	317	1	847	150	6,323
Total		**4,494,194**	**11,266**	**1,635**	**119,329**	**182,769**	**17,980**	**63**	**47,714**	**12,557**	**380,412**

Based on the cost drivers (energy, demand & customers) based allocation of overall Revenue Requirement of GEPCO to the customers categories, the resultant functional (generation, transmission, MO Fee & Distribution) rates (in terms of Rs./kWh, Rs./kW/Month and Rs./Customer / Month, as applicable) are summarized at **Table 12** below.

Table 12

FY 2025-26											
Classes	Volt. Level	No. of Customers	Energy	Demand	Generation Cost		Transm	MOF	Distribution		Total Rs./ kWh
			GWh	MW	Energy (Rs/kWh)	Demand (Rs/kW/ Month)	(Rs/kW /Month)	(Rs/kW/ Month)	(Rs/kW/Month)	(Rs./ Cust/ Month)	
Residential -- A1(a)	0.2kV	3,910,194	6,552	909	10.64	9,362.47	921.04	3.23	2,459.52	175.01	33.11
Residential -- A1(b)	0.4kV	40,205	221	34	10.64	9,362.47	921.04	3.23	2,459.52	409.93	35.13
Commercial -- A2(a)	0.2kV	359,454	365	81	10.64	9,362.47	921.04	3.23	2,459.52	106.01	45.68
Commercial -- A2(b)	0.4kV	-	-	-	-	-	-	-	-	-	-
Commercial -- A2(c)	0.4kV	22,049	400	57	10.64	9,362.47	921.04	3.23	2,459.52	1,352.04	33.12
Commercial -- A2(d)	0.4kV	1	0	0	10.64	9,362.47	921.04	3.23	2,459.52	1,074.92	297.59
Industrial -- B1(a)	0.2kV	8,236	30	5	10.64	9,362.47	921.04	3.23	2,459.52	385.51	38.37
Industrial -- B2(a)	0.4kV	-	-	-	-	-	-	-	-	-	-
Industrial -- B1(b)	0.4kV	55,405	476	91	10.64	9,362.47	921.04	3.23	2,459.52	639.64	40.82
Industrial -- B2(b)	0.4kV	12,573	1,019	150	10.64	9,362.47	921.04	3.23	2,459.52	6,030.86	34.11
Industrial -- B3	11kV	358	1,057	148	10.26	9,028.17	888.15	3.11	2,289.22	218,139	31.62
Industrial -- B4	132kV	1	18	5	9.74	8,571.17	843.19	2.95	745.80	1,005,373	45.34
Single P. Supply C1(a)	0.2kV	7	0	0	10.64	9,362.47	921.04	3.23	2,459.52	562.97	33.53
Single P. Supply C1(b)	0.4kV	-	-	-	-	-	-	-	-	-	-
Single P. Supply C2(a)	11kV	-	-	-	-	-	-	-	-	-	-
Single P. Supply C3(a)	132kV	-	-	-	-	-	-	-	-	-	-
Single P. Supply C1(c)	0.4kV	84	10	1	10.64	9,362.47	921.04	3.23	2,459.52	8,911	29.43
Single P. Supply C2(b)	11kV	42	155	22	10.26	9,028.17	888.15	3.11	2,289.22	-	32.02
Single P. Supply C3(b)	132kV	-	-	-	-	-	-	-	-	-	-
Agricultural --D1(a)	0.4kV	446	0	0	10.64	9,362.47	921.04	3.23	2,459.52	2.91	28.77
Agricultural --D2(a)	0.4kV	19,163	75	8	10.64	9,362.47	921.04	3.23	2,459.52	292.04	27.42
Agricultural --D2(b)	0.4kV	44,230	400	54	10.64	9,362.47	921.04	3.23	2,459.52	673.40	32.27
Agricultural --D1(b)	0.4kV	12	-	-	-	-	-	-	-	-	-
Temp. Supply - E1(i)	0.2kV	77	1	0	10.64	9,362.47	921.04	3.23	2,459.52	1,830.77	21.34
Temp. Supply- E1(ii)	0.2kV	399	14	1	10.64	9,362.47	921.04	3.23	2,459.52	3,754.04	25.53
Temp. Supply - E2	0.2kV	12	1	0	10.64	9,362.47	921.04	3.23	2,459.52	6,773.94	16.29
Public Lighting -- G	0.4kV	581	14	2	10.64	9,362.47	921.04	3.23	2,459.52	1,747.11	31.53
Res. Colonies -- H	11kV	10	1	0	10.26	9,028.17	888.15	3.11	2,289.22	5,005.87	33.10
AJK - K1a	11kV	-	-	-	-	-	-	-	-	-	-
AJK - K1b	11kV	18	289	38	10.26	9,028.17	888.15	3.11	2,289.22	1,192,989	30.33
A3 General	0.4kV	20,636	168	29	10.64	9,362.47	921.04	3.23	2,459.52	605.08	37.70
Total/Average		**4,494,194**	**11,266**	**1,635**	**10.59**	**9,317.50**	**916.61**	**3.21**	**2,432.45**	**232.84**	**33.77**

The above detailed functional rates recapitulated, in terms of Rs./kW/Month, for each function is given in table **Table 13** below.

Gujranwala Electric Power Company Ltd. GEPCO

Table 13

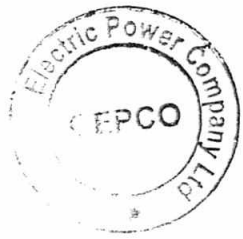
FY 2025-26											
Classes	Volt. Level	No. of Customers	Energy	Demand	Generation Cost		Transm	MOF	Distribution		Total Rs./kW/ Month
			GWh	MW	Energy (Rs/kW/ Month)	Demand (Rs/kW/ Month)	(Rs/kW /Month)	(Rs/kW/ Month)	(Rs/kW/M onth)	(Rs./ kW/ Month)	
Residential -- A1(a)	0.2kV	3,910,194	6,552	909	6,395.16	9,362.47	921.04	3.23	2,459.52	753.06	19,894.47
Residential -- A1(b)	0.4kV	40,205	221	34	5,751.58	9,362.47	921.04	3.23	2,459.52	482.74	18,980.58
Commercial -- A2(a)	0.2kV	359,454	365	81	4,016.27	9,362.47	921.04	3.23	2,459.52	472.93	17,235.46
Commercial -- A2(b)	0.4kV	-	-	-	-	-	-	-	-	-	-
Commercial -- A2(c)	0.4kV	22,049	400	57	6,285.19	9,362.47	921.04	3.23	2,459.52	527.53	19,558.97
Commercial -- A2(d)	0.4kV	1	0	0	474.29	9,362.47	921.04	3.23	2,459.52	39.81	13,260.35
Industrial -- B1(a)	0.2kV	8,236	30	5	5,125.15	9,362.47	921.04	3.23	2,459.52	603.51	18,474.91
Industrial -- B2(a)	0.4kV	-	-	-	-	-	-	-	-	-	-
Industrial -- B1(b)	0.4kV	55,405	476	91	4,632.69	9,362.47	921.04	3.23	2,459.52	388.83	17,767.77
Industrial -- B2(b)	0.4kV	12,573	1,019	150	6,009.53	9,362.47	921.04	3.23	2,459.52	504.39	19,260.18
Industrial -- B3	11kV	358	1,057	148	6,121.15	9,028.17	888.15	3.11	2,289.22	528.09	18,857.89
Industrial -- B4	132kV	1	18	5	2,841.43	8,571.17	843.19	2.95	745.80	216.79	13,221.34
Single P. Supply C1(a)	0.2kV	7	0.04	0.01	6,272.51	9,362.47	921.04	3.23	2,459.52	738.62	19,757.38
Single P. Supply C1(b)	0.4kV	-	-	-	-	-	-	-	-	-	-
Single P. Supply C2(a)	11kV	-	-	-	-	-	-	-	-	-	-
Single P. Supply C3(a)	132kV	-	-	-	-	-	-	-	-	-	-
Single P. Supply C1(c)	0.4kV	84	10	1	7,583.54	9,362.47	921.04	3.23	2,459.52	636.50	20,966.30
Single P. Supply C2(b)	11kV	42	155	22	6,002.93	9,028.17	888.15	3.11	2,289.22	517.89	18,729.47
Single P. Supply C3(b)	132kV	-	-	-	-	-	-	-	-	-	-
Agricultural --D1(a)	0.4kV	446	0	0	7,870.84	9,362.47	921.04	3.23	2,459.52	660.62	21,277.71
Agricultural --D2(a)	0.4kV	19,163	75	8	8,542.55	9,362.47	921.04	3.23	2,459.52	717.00	22,005.80
Agricultural --D2(b)	0.4kV	44,230	400	54	6,543.74	9,362.47	921.04	3.23	2,459.52	549.23	19,839.22
Agricultural --D1(b)	0.4kV	12	-	-	-	-	-	-	-	-	-
Temp. Supply - E1(i)	0.2kV	77	1	0	14,367.7	9,362.47	921.04	3.23	2,459.52	1,691.86	28,805.80
Temp. Supply- E1(ii)	0.2kV	399	14	1	9,952.24	9,362.47	921.04	3.23	2,459.52	1,171.92	23,870.42
Temp. Supply - E2	0.2kV	12	1	0	30,902.2	9,362.47	921.04	3.23	2,459.52	3,638.88	47,287.36
Public Lighting -- G	0.4kV	581	14	2	6,784.51	9,362.47	921.04	3.23	2,459.52	569.44	20,100.21
Res. Colonies -- H	11kV	10	1	0	5,709.68	9,028.17	888.15	3.11	2,289.22	492.59	18,410.92
AJK - K1a	11kV	-	-	-	-	-	-	-	-	-	-
AJK - K1b	11kV	18	289	38	6,534.22	9,028.17	888.15	3.11	2,289.22	563.72	19,306.60
A3 General	0.4kV	20,636	168	29	5,185.38	9,362.47	921.04	3.23	2,459.52	435.22	18,366.86
Total		**4,494,194**	**11,266**	**1,635**	**6,083.36**	**9,317.50**	**916.61**	**3.21**	**2,432.45**	**640.16**	**19,393.30**

Unbundled Rates Rs./kWh (Tariff Wise)

The functional allocation of Revenue Requirement of GEPCO (Generation, Transmission, MO Fee and Distribution Cost) to customers categories, in Rs./kWh are shown in **Table 14** below.

Table 14

FY 2025-26								
Customer Category	Voltage level	Sales GWh	Demand MW	Generation Rs./kWh	T. UoSC Rs./kWh	MOF Rs./kWh	D. UoSC Rs./kWh	Total Rate Rs./kWh
Residential -- A1(a)	0.2kV	6,552	909	26.23	1.53	0.01	5.35	33.11
Residential -- A1(b)	0.4kV	221	34	27.97	1.70	0.01	5.45	35.13
Commercial -- A2(a)	0.2kV	365	81	35.46	2.44	0.01	7.77	45.68
Commercial -- A2(b)	0.4kV	-	-	-	-	-	-	-
Commercial -- A2(c)	0.4kV	400	57	26.50	1.56	0.01	5.06	33.12
Commercial --A2(d) V.Ch	0.4kV	0.01	0.03	220.76	20.67	0.07	56	297.59
Industrial -- B1(a)	0.2kV	30	5	30.09	1.91	0.01	6.36	38.37
Industrial -- B2(a)	0.4kV	-	-	-	-	-	-	-
Industrial -- B1(b)	0.4kV	476	91	32.16	2.12	0.01	6.54	40.82
Industrial -- B2(b)	0.4kV	1,019	150	27.23	1.63	0.01	5.25	34.11
Industrial -- B3	11kV	1,057	148	25.40	1.49	0.01	4.72	31.62
Industrial -- B4	132/66kV	18	5	39.14	2.89	0.01	3.30	45.34
Single Point Supply -- C1(a)	0.2kV	0	0	26.53	1.56	0.01	5.43	33.53
Single Point Supply -- C1(b)	0.4kV	-	-	-	-	-	-	-
Single Point Supply -- C2(a)	11kV	-	-	-	-	-	-	-
Single Point Supply -- C3(a)	132/66kV	-	-	-	-	-	-	-
Single Point Supply -- C1(c)	0.4kV	10	1	23.78	1.29	0.00	4.35	29.43
Single Point Supply -- C2(b)	11kV	155	22	25.70	1.52	0.01	4.80	32.02
Single Point Supply -- C3(b)	132/66kV	-	-	-	-	-	-	-
Agricultural --D1(a)	0.4kV	0	0	23.31	1.25	0.00	4.22	28.77
Agricultural --D2(a)	0.4kV	75	8	22.31	1.15	0.00	3.96	27.42
Agricultural --D2(b)	0.4kV	400	54	25.87	1.50	0.01	4.89	32.27
Agricultural --D1(b)	0.4kV	-	-	-	-	-	-	-
Temporary Supply -- E1(i)	0.2kV	1	0	17.58	0.68	0.00	3.08	21.34
Temporary Supply -- E1(ii)	0.2kV	14	1	20.66	0.99	0.00	3.88	25.53
Temporary Supply -- E2	0.2kV	1	0	13.87	0.32	0.00	2.10	16.29
Public Lighting -- G	0.4kV	14	2	25.33	1.44	0.01	4.75	31.53
Residential Colonies -- H	11kV	1	0	26.49	1.60	0.01	5.00	33.10
Azad Jammu Kashmir - K1a	11kV	-	-	-	-	-	-	-
Azad Jammu Kashmir - K1b	11kV	289	38	24.45	1.40	0.00	4.48	30.33
A3 General	0.4kV	168	29	29.86	1.89	0.01	5.94	37.70
Total		**11,266**	**1,635**	**26.81**	**1.60**	**0.01**	**5.35**	**33.77**



Volumetric Rates at Each Customer Category

The above functional rates combined in terms of the nature (Fixed or Variable) and resultant rates in terms of Rs./kW/Month and/or Rs./kWh are provided in **Table 15** below.

Table 15

FY 2025-26							
Customer Category	Voltage Level	Sales GWh	Allocated Cost Rs. (M)		Fixed Charge Rs/kW/Month	Variable Charge Rs/kWh	Total Rate Rs/kWh
			Fixed Cost	Variable Cost			
Residential -- A1(a)	0.2kV	6,552	147,210	69,739	13,499	10.64	33.11
Residential -- A1(b)	0.4kV	221	5,420	2,356	13,229	10.64	35.13
Commercial -- A2(a)	0.2kV	365	12,781	3,883	13,219	10.64	45.68
Commercial -- A2(b)	0.4kV	-	-	-	-	-	-
Commercial -- A2(c)	0.4kV	400	9,001	4,262	13,274	10.64	33.12
Commercial -- A2(d)	0.4kV	0.01	4	0.15	12,786	10.64	297.59
Industrial -- B1(a)	0.2kV	30	843	324	13,350	10.64	38.37
Industrial -- B2(a)	0.4kV	-	-	-	-	-	-
Industrial -- B1(b)	0.4kV	476	14,366	5,067	13,135	10.64	40.82
Industrial -- B2(b)	0.4kV	1,019	23,904	10,841	13,251	10.64	34.11
Industrial -- B3	11kV	1,057	22,571	10,847	12,737	10.26	31.62
Industrial -- B4	132/66kV	18	645	177	10,380	9.74	45.34
Single P. Supply C1(a)	0.2kV	0	1	0	13,485	10.64	33.53
Single P. Supply C1(b)	0.4kV	-	-	-	-	-	-
Single P. Supply C2(a)	11kV	-	-	-	-	-	-
Single P. Supply C3(a)	132/66kV	-	-	-	-	-	-
Single P. Supply C1(c)	0.4kV	10	188	107	13,383	10.64	29.43
Single P. Supply C2(b)	11kV	155	3,367	1,588	12,727	10.26	32.02
Single P. Supply C3(b)	132/66kV	-	-	-	-	-	-
Agricultural --D1(a)	0.4kV	0	0	0	13,407	10.64	28.77
Agricultural --D2(a)	0.4kV	75	1,261	800	13,463	10.64	27.42
Agricultural --D2(b)	0.4kV	400	8,652	4,258	13,295	10.64	32.27
Agricultural --D1(b)	0.4kV	-	-	-	-	-	-
Temp. Supply - E1(i)	0.2kV	1	14	14	14,438	10.64	21.34
Temp. Supply- E1(ii)	0.2kV	14	213	153	13,918	10.64	25.53
Temp. Supply - E2	0.2kV	1	4	8	16,385	10.64	16.29
Public Lighting -- G	0.4kV	14	285	145	13,316	10.64	31.53
Res. Colonies -- H	11kV	1	15	7	12,701	10.26	33.10
AJK - K1a	11kV	-	-	-	-	-	-
AJK - K1b	11kV	289	5,798	2,966	12,772	10.26	30.33
A3 General	0.4kV	168	4,538	1,785	13,181	10.64	37.70
Total		**11,266**	**261,083**	**119,329**	**13,310**	**10.59**	**33.77**

Note: Variable Cost in **Table 15** includes energy cost only.

Revenue, Cost of Service and Subsidies (Tariff Category Wise)

Based on assessment of revenue and the cost of service for each category of consumer, as per the details provided herein before, the Subsidy or Cross Subsidy (the difference between revenue and

cost) in terms of million rupees against each customer tariff category is provided in **Table 16** below. It may be noted that the negative figure means the customer is subsidized (revenue less than cost) whereas the positive figure shows that the customer is cross subsidizing (revenue more than cost). Average, in terms of Rs./kWh, assessment of subsidy or cross-subsidy, as the case may be, is also arrived in the last column of Table 16 below.

Table 16

FY 2025-26							
Customer Class	**Voltage**	**Sales GWh**	**Revenue Rs. (M)**	**Cost of Service Rs. (M)**	**Difference /Subsidy Rs. (M)**	**Subsidy Rs./kWh**	**Revenue to Cost Ratio**
Residential A1(a)	0.2kV	6,552	180,708	216,949	(36,240)	(5.53)	0.83
Residential A1(b)	0.4kV	221	9,251	7,776	1,475	6.66	1.19
Commercial A2(a)	0.2kV	365	17,972	16,664	1,308	3.59	1.08
Commercial A2(b)	0.4kV	-	-	-	-	-	-
Commercial A2(c)	0.4kV	400	17,371	13,264	4,107	10.26	1.31
Commercial A2(d)	0.4kV	0.01	0.3	4	(4)	(274.02)	0.08
Industrial B1(a)	0.2kV	30	1,035	1,166	(131)	(4.32)	0.89
Industrial B2(a)	0.4kV	-	-	-	-	-	-
Industrial B1(b)	0.4kV	476	15,397	19,433	(4,036)	(8.48)	0.79
Industrial B2(b)	0.4kV	1,019	34,956	34,745	211	0.21	1.01
Industrial B3	11kV	1,057	34,607	33,418	1,188	1.12	1.04
Industrial B4	132kV	18	609	822	(213)	(11.73)	0.74
Bulk Supply C1(a)	0.2kV	0.04	2	1	0.5	14.32	1.43
Bulk Supply C1(b)	0.4kV	-	-	-	-	-	-
Bulk Supply C2(a)	11kV	-	-	-	-	-	-
Bulk Supply C3(a)	132kV	-	-	-	-	-	-
Bulk Supply C1(c)	0.4kV	10	412	295	116	11.62	1.39
Bulk Supply C2(b)	11kV	155	6,496	4,955	1,541	9.96	1.31
Bulk Supply C3(b)	132kV	-	-	-	-	-	-
Agricultural D1(a)	0.4kV	0.02	1	1	0.2	11.10	1.39
Agricultural D2(a)	0.4kV	75	2,281	2,061	219	2.92	1.11
Agricultural D2(b)	0.4kV	400	12,332	12,911	(578)	(1.45)	0.96
Agricultural D1(b)	0.4kV	-	-	-	-	-	-
Temporary E1(i)	0.2kV	1	80	29	51	37.97	2.78
Temporary E1(ii)	0.2kV	14	790	366	424	29.58	2.16
Temporary E2	0.2kV	0.8	34	13	21	26.89	2.65
Public Lighting G	0.4kV	14	599	430	169	12.40	1.39
Residential Col.H	11kV	1	29	22	6	9.36	1.28
A J K K1a	11kV	-	-	-	-	-	-
A J K K1b	11kV	289	8,705	8,764	(60)	(0.21)	0.99
A3 General	0.4kV	168	7,372	6,323	1,049	6.25	1.17
Sub Total		**11,266**	**351,039**	**380,412**	**(29,373)**	**(2.61)**	**0.92**

Gujranwala Electric Power Company Ltd. GEPCO

Revenue, Cost of Service, Subsidy and Revenue to Cost Ratios

Revenue, Cost of Service and Subsidy in terms of million rupees for each category of the consumers is shown in **Table 17** below. The Table also provides the Revenue to Cost Ratio which shows that:

- If this ratio is less than one, the relevant customer class is subsidized, i.e. the tariff revenue is less than the allocated cost;
- If this ratio is greater than one, the relevant customer class is cross subsidizing, i.e. the tariff revenue is higher than the allocated cost; and
- If this ratio is equal to one, the customer class is at adequately priced vis-à-vis the allocated cost.

Table 17

FY 2025-26																			
Customer Class	Voltage	Sales GWh	Demand MW	Revenue as per GoP Notified Tariff				Cost of Service				Difference/Subsidy M. PKR				Revenue to Cost Ratio			
				Cust.C (Rs.M)	Fixed (Rs.M)	Variable (Rs. M)	Total (Rs. M)	Cust. (Rs.M)	Fixed (Rs.M)	Variable (Rs. M)	Total (Rs. M)	Cust. (Rs.M)	Fixed Rs. M	Variable Rs. M	Total Rs. M	Cust.	Fixed	Variable	Total
Residential A1(a)	0.2kV	6,552	909	1,002	-	179,706	**180,708**	8,212	138,998	69,739	**216,949**	7,210	138,998	(109,967)	**36,240**	0.12	-	2.58	**0.83**
Residential A1(b)	0.4kV	221	34	-	-	9,251	**9,251**	198	5,222	2,356	**7,776**	198	5,222	(6,895)	**(1,475)**	-	-	3.93	**1.19**
Commercial A2(a)	0.2kV	365	81	4,313	-	13,659	**17,972**	457	12,324	3,883	**16,664**	(3,856)	12,324	(9,776)	**(1,308)**	9.43	-	3.52	**1.08**
Commercial A2(b)	0.4kV	-	-	-	-	-	**-**	-	-	-	**-**	-	-	-	**-**	-	-	-	**-**
Commercial A2(c)	0.4kV	400	57	-	2,561	14,810	**17,371**	358	8,644	4,262	**13,264**	358	6,082	(10,547)	**(4,107)**	-	0.30	3.47	**1.31**
Commercial A2(d)	0.4kV	0.01	0.03	-	-	0.3	**0.3**	0.01	4	0.2	**4**	0.01	4.13	(0.19)	**4**	-	-	2.21	**0.08**
Industrial B1(a)	0.2kV	30	5	99	-	936	**1,035**	38	805	324	**1,166**	(61)	805	(613)	**131**	2.59	-	2.89	**0.89**
Industrial B2(a)	0.4kV	-	-	-	-	-	**-**	-	-	-	**-**	-	-	-	**-**	-	-	-	**-**
Industrial B1(b)	0.4kV	476	91	665	-	14,732	**15,397**	425	13,941	5,067	**19,433**	(240)	13,941	(9,665)	**4,036**	1.56	-	2.91	**0.79**
Industrial B2(b)	0.4kV	1,019	150	-	5,744	29,212	**34,956**	910	22,994	10,841	**34,745**	910	17,250	(18,371)	**(211)**	-	0.25	2.69	**1.01**
Industrial B3	11kV	1,057	148	-	4,021	30,585	**34,607**	936	21,635	10,847	**33,418**	936	17,614	(19,738)	**(1,188)**	-	0.19	2.82	**1.04**
Industrial B4	132kV	18	5	-	78	532	**609**	13	632	177	**822**	13	554	(355)	**213**	-	0.12	3.01	**0.74**
Bulk Supply C1(a)	0.2kV	0	0	0	-	2	**2**	0	1	0	**1**	(0)	1	(1)	**(1)**	3.55	-	4.08	**1.43**
Bulk Supply C1(b)	0.4kV	-	-	-	-	-	**-**	-	-	-	**-**	-	-	-	**-**	-	-	-	**-**
Bulk Supply C2(a)	11kV	-	-	-	-	-	**-**	-	-	-	**-**	-	-	-	**-**	-	-	-	**-**
Bulk Supply C3(a)	132kV	-	-	-	-	-	**-**	-	-	-	**-**	-	-	-	**-**	-	-	-	**-**
Bulk Supply C1(c)	0.4kV	10	1	-	20	391	**412**	9	179	107	**295**	9	159	(285)	**(116)**	-	0.11	3.67	**1.39**
Bulk Supply C2(b)	11kV	155	22	-	609	5,886	**6,496**	137	3,230	1,588	**4,955**	137	2,620	(4,299)	**(1,541)**	-	0.19	3.71	**1.31**
Bulk Supply C3(b)	132kV	-	-	-	-	-	**-**	-	-	-	**-**	-	-	-	**-**	-	-	-	**-**
Agricultural D1(a)	0.4kV	0	0	-	-	1	**1**	0	0	0	**1**	0	0	(1)	**(0)**	-	-	3.75	**1.39**
Agricultural D2(a)	0.4kV	75	8	-	108	2,173	**2,281**	67	1,194	800	**2,061**	67	1,086	(1,372)	**(219)**	-	0.09	2.72	**1.11**
Agricultural D2(b)	0.4kV	400	54	-	787	11,545	**12,332**	357	8,295	4,258	**12,911**	357	7,508	(7,287)	**578**	-	0.09	2.71	**0.96**
Agricultural D1(b)	0.4kV	-	-	-	-	-	**-**	-	-	-	**-**	-	-	-	**-**	-	-	-	**-**
Temporary E1(i)	0.2kV	1	0	2	-	78	**80**	2	13	14	**29**	(0)	13	(64)	**(51)**	1.09	-	5.44	**2.78**
Temporary E1(ii)	0.2kV	14	1	24	-	766	**790**	18	195	153	**366**	(6)	195	(614)	**(424)**	1.33	-	5.02	**2.16**
Temporary E2	0.2kV	1	0	1	-	33	**34**	1	3	8	**13**	0	3	(25)	**(21)**	0.74	-	3.97	**2.65**
Public Lighting G	0.4kV	14	2	14	-	585	**599**	12	273	145	**430**	(2)	273	(440)	**(169)**	1.14	-	4.03	**1.39**
Residential Col.H	11kV	1	0	0	-	29	**29**	1	15	7	**22**	0	15	(22)	**(6)**	0.40	-	4.10	**1.28**
A J K K1a	11kV	-	-	-	-	-	**-**	-	-	-	**-**	-	-	-	**-**	-	-	-	**-**
A J K K1b	11kV	289	38	-	1,088	7,616	**8,705**	256	5,542	2,966	**8,764**	256	4,454	(4,650)	**60**	-	0.20	2.57	**0.99**
A3 General	0.4kV	168	29	248	-	7,125	**7,372**	150	4,388	1,785	**6,323**	(98)	4,388	(5,340)	**(1,049)**	1.65	-	3.99	**1.17**
Total		**11,266**	**1,635**	**6,368**	**15,018**	**329,654**	**351,039**	**12,557**	**248,526**	**119,329**	**380,412**	**6,190**	**233,508**	**(210,325)**	**29,373**	**0.51**	**0.06**	**2.76**	**0.92**

Revenue, Cost of Service and Subsidies (Rs./kWh)

Revenue, Cost of Service and Subsidy in terms of Rs./kWh for each category of the consumers is shown in **Table 18** below. The Table also provides the Revenue to Cost Ratio.

Table 18

FY 2025-26						
Customer Class	Voltage	Sales GWh	Revenue Rs./kWh	Cost of Service Rs./kWh	Subsidy Rs./kWh	Revenue to Cost Ratio
Residential A1(a)	0.2kV	6,552	27.58	33.11	(5.53)	0.83
Residential A1(b)	0.4kV	221	41.79	35.13	6.66	1.19
Commercial A2(a)	0.2kV	365	49.26	45.68	3.59	1.08
Commercial A2(b)	0.4kV	-	-	-	-	-
Commercial A2(c)	0.4kV	400	43.38	33.12	10.26	1.31
Commercial A2(d)	0.4kV	0	23.57	297.59	(274.02)	0.08
Industrial B1(a)	0.2kV	30	34.05	38.37	(4.32)	0.89
Industrial B2(a)	0.4kV	-	-	-	-	-
Industrial B1(b)	0.4kV	476	32.35	40.82	(8.48)	0.79
Industrial B2(b)	0.4kV	1,019	34.32	34.11	0.21	1.01
Industrial B3	11kV	1,057	32.75	31.62	1.12	1.04
Industrial B4	132kV	18	33.61	45.34	(11.73)	0.74
Bulk Supply C1(a)	0.2kV	0.04	47.84	33.53	14.32	1.43
Bulk Supply C1(b)	0.4kV	-	-	-	-	-
Bulk Supply C2(a)	11kV	-	-	-	-	-
Bulk Supply C3(a)	132kV	-	-	-	-	-
Bulk Supply C1(c)	0.4kV	10	41.04	29.43	11.62	1.39
Bulk Supply C2(b)	11kV	155	41.99	32.02	9.96	1.31
Bulk Supply C3(b)	132kV	-	-	-	-	-
Agricultural D1(a)	0.4kV	0.02	39.87	28.77	11.10	1.39
Agricultural D2(a)	0.4kV	75	30.34	27.42	2.92	1.11
Agricultural D2(b)	0.4kV	400	30.83	32.27	(1.45)	0.96
Agricultural D1(b)	0.4kV	-	-	-	-	-
Temporary E1(i)	0.2kV	1	59.31	21.34	37.97	2.78
Temporary E1(ii)	0.2kV	14	55.11	25.53	29.58	2.16
Temporary E2	0.2kV	0.8	43.18	16.29	26.89	2.65
Public Lighting G	0.4kV	14	43.93	31.53	12.40	1.39
Residential Col.H	11kV	1	42.45	33.10	9.36	1.28
A J K K1a	11kV	-	-	-	-	-
A J K K1b	11kV	289	30.12	30.33	(0.21)	0.99
A3 General	0.4kV	168	43.96	37.70	6.25	1.17
Sub Total		**11,266**	**31.16**	**33.77**	**(2.61)**	**0.92**

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Revenue, Cost of Service and Subsidies (11 kV and Above)

The revenue, cost of service and subsidies for customer categories that fall under 11kv are summarized at **Table 19** below.

Table 19

FY 2025-26																			
Customer Class	Voltage	Sales GWh	Demand MW	Revenue as per GoP Notified Tariff				Cost of Service				Difference/Subsidy				Revenue to Cost Ratio			
				Cust.C (Rs.M)	Fixed (Rs.M)	Variable (Rs. M)	Total (Rs. M)	Cust. (Rs.M)	Fixed (Rs.M)	Variable (Rs. M)	Total (Rs. M)	Cust. (Rs.M)	Fixed Rs. M	Variable Rs. M	Total Rs. M	Cust.	Fixed	Variable	Total
Industrial B3	11kV	1,057	148	-	4,021	30,585	**34,607**	936	21,635	10,847	**33,418**	936	17,614	(19,738)	**(1,188)**	-	0.19	2.82	**1.04**
Industrial B4	132kV	18	5	-	78	532	**609**	13	632	177	**822**	13	554	(355)	**213**	-	0.12	3.01	**0.74**
Bulk Supply C2(b)	11kV	155	22	-	609	5,886	**6,496**	137	3,230	1,588	**4,955**	137	2,620	(4,299)	**(1,541)**	-	0.19	3.71	**1.31**
Residential Col.H	11kV	1	0	0	-	29	**29**	1	15	7	**22**	0	15	(22)	**(6)**	0.40	-	4.10	**1.28**
A J K K1a	11kV	-	-	-	-	-	**-**	-	-	-	**-**	-	-	-	**-**	-	-	-	**-**
A J K K1b	11kV	289	38	-	1,088	7,616	**8,705**	256	5,542	2,966	**8,764**	256	4,454	(4,650)	**60**	-	0.20	2.57	**0.99**
Sub Total		**1,519**	**213**	**0**	**5,797**	**44,648**	**50,446**	**1,343**	**31,054**	**15,585**	**47,982**	**1,343**	**25,257**	**(29,063)**	**(2,464)**	**0.00**	**0.19**	**2.86**	**1.05**

Revenue/kWh, Cost of Service/kWh and Subsidies/kWh (BPC only)

With regard to the above analysis, the following points are emphasized:

1. Currently, there is only One (1) customer in B-4 category and no customer in C3 Category within GEPCO. Even the B4 customer has commenced as such in April, 2024, therefore, the available data for the same may not give reasonable assessment for the purposes of cost of service. In case of C3 category, in the absence of real data, no values thereof could be assessed. A broad assessment of the Cost of Service of such customers can, however, be inferred based on analogy of other closest category of customers (e.g. C-2) by incorporating differential of energy losses.
2. Although the Industrial B-3 and Bulk Supply C2 customers are at 11 KV connection level, however, any of these customers may not fall within the definition of BPC as contained in NEPRA Act, 1997, being less than 1 MW.
3. The customer categories A-2 and A-3, for purposes of cost of service assessment, have been considered at 0.4 KV level. However, these costumers, based on the sanctioned load, may be connected at 11 KV level, as required.
4. Consumer category for tariff H, i.e. housing colonies attached to industries, despite being connected at 11 kV, cannot be considered as BPC for (i) principally being resale in nature and (ii) being less than 1 MW.
5. The supply feed for AJK customer category is primarily for resale purpose, therefore, not entitled for consideration as BPC.

Based on the above clarification, the abstract of Revenue (Rs./kWh), the Cost of Service (Rs./kWh) and resultant cross-subsidy (Rs./kWh) is appended at **Table 20** below.

Table 20

FY 2025-26					
Customer Class	Voltage	Sales GWh	Revenue Rs./kWh	Cost of Service Rs./kWh	Subsidy Rs./kWh
Industrial B3	11kV	1,057	32.75	31.62	1.12
Industrial B4	132kV	18	33.61	45.34	(11.73)
Bulk Supply C2(b)	11kV	155	41.99	32.02	9.96

Gujranwala Electric Power Company Ltd. GEPCO

Master Data for Results of GEPCO's Cost of Service Study (FY 2025-26)

For interest of the readers to glance through overall master data for result of GEPCO's Cost of Service Study (FY 2025-26), following Tables (**Table 21** to **Table 27**) are added separately.

Final Remarks:

- The above Cost of Service Study Report (FY 2025-26) is a sincere human effort to arrive at judicious assessment of functional (generation, transmission, market operator, distribution and customer services) costs for each category of consumers demonstrating the needs and parameters associated with relevant category.
- The results of the study are to be used for the purposes of rate making of Use of System Charges for possible eligible Bulk Power Consumers.
- The Fully Allocated Cost of Service (FACOS) model used for the purpose of this study is, in addition to being duly considered and approved by the Authority, realistically elaborate, professionally structured in line with international practices and reasonably accurate to provide equitable results in terms of costs associated with demonstrated needs of the customers. Human errors and omissions are, however, expected.
- The underlying assumptions made and considerations relied upon in carrying out this Cost of Service Study were adopted with all possible care and have been disclosed in details to the extent possible, without any prejudice.
- Inherent and unforeseen limitations of the FACOS model, assumptions made and consideration relied upon may not be as exhaustive as expected; accordingly, for the purposes of rate making of Use of System Charges, certain out of the model iterations may be necessary.
- While the Cost of Service is (92%) covered by the GoP applicable tariffs, inherent cross subsidization and possibility of stranded costs need considerate, careful, concerted and continuous attention for proactive mitigation thereof.
- While currently certain classes of consumers are enjoying benefit of inter and intra tariff subsidies, the other categories of consumers are paying huge (01~278%) cross-subsidies. For a robust, vibrant and successful wholesale, and later retail, power market, minimization, if not elimination, of intra and inter tariff subsidies shall remain fundamental requirement.

Table 21

COST OF SERVICE FY 2025-26

Classes	Voltage Level	Energy GWh		Demand MW		Generation Cost		Transm	MOF	Distribution		Total Cost (Rs. M)	Cost Rs./kWh sold	Cost Rs./kWh Purchased
		Sold	Purchased	at Meter	at CDP	Energy (Rs.M)	Demand (Rs.M)	Cost (Rs.M)	Cost (Rs.M)	Demand (Rs.M)	cust. Cost (Rs.M)			
Residential -- A1(a)	0.2kV	6,552	7,223	909	1,002	69,739	102,097	10,044	35	26,821	8,212	216,949	33.11	30.03
Residential -- A1(b)	0.4kV	221	244	34	38	2,356	3,836	377	1	1,008	198	7,776	35.13	31.86
Commercial -- A2(a)	0.2kV	365	402	81	89	3,883	9,052	891	3	2,378	457	16,664	45.68	41.43
Commercial -- A2(b)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial -- A2(c)	0.4kV	400	441	57	62	4,262	6,349	625	2	1,668	358	13,264	33.12	30.04
Commercial --A2(d) V.Ch	0.4kV	0	0	0	0	0	3	0	0	1	0	4	297.59	269.93
Industrial -- B1(a)	0.2kV	30	34	5	6	324	591	58	0	155	38	1,166	38.37	34.80
Industrial -- B2(a)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Industrial -- B1(b)	0.4kV	476	525	91	100	5,067	10,240	1,007	4	2,690	425	19,433	40.82	37.03
Industrial -- B2(b)	0.4kV	1,019	1,123	150	166	10,841	16,890	1,662	6	4,437	910	34,745	34.11	30.94
Industrial -- B3	11kV	1,057	1,124	148	157	10,847	15,999	1,574	6	4,057	936	33,418	31.62	29.74
Industrial -- B4	132/66kV	18	18	5	5	177	533	52	0	46	13	822	45.34	44.92
Single Point Supply -- C1(a)	0.2kV	0	0	0	0	0	1	0	0	0	0	1	33.53	30.41
Single Point Supply -- C1(b)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Single Point Supply -- C2(a)	11kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Single Point Supply -- C3(a)	132/66kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Single Point Supply -- C1(c)	0.4kV	10	11	1	1	107	132	13	0	35	9	295	29.43	26.69
Single Point Supply -- C2(b)	11kV	155	164	22	23	1,588	2,388	235	1	606	137	4,955	32.02	30.12
Single Point Supply -- C3(b)	132/66kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Agricultural --D1(a)	0.4kV	0	0	0	0	0	0	0	0	0	0	1	28.77	26.10
Agricultural --D2(a)	0.4kV	75	83	8	9	800	877	86	0	230	67	2,061	27.42	24.87
Agricultural --D2(b)	0.4kV	400	441	54	60	4,258	6,093	599	2	1,601	357	12,911	32.27	29.27
Agricultural --D1(b)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary Supply -- E1(i)	0.2kV	1	1	0	0	14	9	1	0	2	2	29	21.34	19.36
Temporary Supply -- E1(ii)	0.2kV	14	16	1	1	153	144	14	0	38	18	366	25.53	23.16
Temporary Supply -- E2	0.2kV	1	1	0	0	8	3	0	0	1	1	13	16.29	14.77
Public Lighting -- G	0.4kV	14	15	2	2	145	200	20	0	53	12	430	31.53	28.60
Residential Colonies -- H	11kV	1	1	0	0	7	11	1	0	3	1	22	33.10	31.13
Azad Jammu Kashmir - K1a	11kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Azad Jammu Kashmir - K1b	11kV	289	307	38	40	2,966	4,098	403	1	1,039	256	8,764	30.33	28.53
A3 General	0.4kV	168	185	29	32	1,785	3,223	317	1	847	150	6,323	37.70	34.20
Total		**11,266**	**12,360**	**1,635**	**1,793**	**119,329**	**182,769**	**17,980**	**63**	**47,714**	**12,557**	**380,412**	**33.77**	**30.78**

Table 22

COST OF SERVICE FY 2025-26 (per kW or kWh SOLD)														
Classes	Voltage Level	Energy GWh		Demand MW		Generation Cost		Transm	MOF	Distribution		Total Fixed Cost	Fixed Cost Rs./kWh	Total Cost Rs./kWh
		Sold	Purchased	at Meter	at CDP	Energy (Rs./kWh)	Demand (Rs./kW/M)	Cost (Rs./kW/M)	Cost (Rs./kW/M)	Demand (Rs./kW/M)	cust. Cost (Rs./kW/M)	(Rs./kW/ M)	sold	Sold
Residential -- A1(a)	0.2kV	6,552	7,223	909	1,002	10.64	9,362.47	921.04	3.23	2,459.52	753.06	13,499.32	22.47	33.11
Residential -- A1(b)	0.4kV	221	244	34	38	10.64	9,362.47	921.04	3.23	2,459.52	482.74	13,229.00	24.48	35.13
Commercial -- A2(a)	0.2kV	365	402	81	89	10.64	9,362.47	921.04	3.23	2,459.52	472.93	13,219.19	35.03	45.68
Commercial -- A2(b)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial -- A2(c)	0.4kV	400	441	57	62	10.64	9,362.47	921.04	3.23	2,459.52	527.53	13,273.79	22.48	33.12
Commercial --A2(d) V.Ch	0.4kV	0	0	0	0	10.64	9,362.47	921.04	3.23	2,459.52	39.81	12,786.06	286.95	297.59
Industrial -- B1(a)	0.2kV	30	34	5	6	10.64	9,362.47	921.04	3.23	2,459.52	603.51	13,349.77	27.73	38.37
Industrial -- B2(a)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Industrial -- B1(b)	0.4kV	476	525	91	100	10.64	9,362.47	921.04	3.23	2,459.52	388.83	13,135.09	30.18	40.82
Industrial -- B2(b)	0.4kV	1,019	1,123	150	166	11	9,362	921.04	3.23	2,460	504	13,251	23.47	34.11
Industrial -- B3	11kV	1,057	1,124	148	157	10	9,028	888.15	3.11	2,289	528	12,737	21.36	31.62
Industrial -- B4	132/66kV	18	18	5	5	10	8,571	843.19	2.95	746	217	10,380	35.60	45.34
Single Point Supply -- C1(a)	0.2kV	0	0	0	0	10.64	9,362.47	921.04	3.23	2,459.52	738.62	13,484.87	22.88	33.53
Single Point Supply -- C1(b)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Single Point Supply -- C2(a)	11kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Single Point Supply -- C3(a)	132/66kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Single Point Supply -- C1(c)	0.4kV	10	11	1	1	11	9,362	921.04	3.23	2,460	637	13,383	18.78	29.43
Single Point Supply -- C2(b)	11kV	155	164	22	23	10	9,028	888.15	3.11	2,289	518	12,727	21.76	32.02
Single Point Supply -- C3(b)	132/66kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Agricultural --D1(a)	0.4kV	0	0	0	0	10.64	9,362.47	921.04	3.23	2,459.52	660.62	13,406.87	18.13	28.77
Agricultural --D2(a)	0.4kV	75	83	8	9	10.64	9,362.47	921.04	3.23	2,459.52	717.00	13,463.25	16.78	27.42
Agricultural --D2(b)	0.4kV	400	441	54	60	10.64	9,362.47	921.04	3.23	2,459.52	549.23	13,295.49	21.63	32.27
Agricultural --D1(b)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary Supply -- E1(i)	0.2kV	1	1	0	0	10.64	9,362.47	921.04	3.23	2,459.52	1,691.86	14,438.12	10.70	21.34
Temporary Supply -- E1(ii)	0.2kV	14	16	1	1	10.64	9,362.47	921.04	3.23	2,459.52	1,171.92	13,918.18	14.89	25.53
Temporary Supply -- E2	0.2kV	1	1	0	0	10.64	9,362.47	921.04	3.23	2,459.52	3,638.88	16,385.14	5.64	16.29
Public Lighting -- G	0.4kV	14	15	2	2	10.64	9,362.47	921.04	3.23	2,459.52	569.44	13,315.70	20.89	31.53
Residential Colonies -- H	11kV	1	1	0	0	10.26	9,028.17	888.15	3.11	2,289.22	492.59	12,701.24	22.83	33.10
Azad Jammu Kashmir - K1a	11kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Azad Jammu Kashmir - K1b	11kV	289	307	38	40	10.26	9,028.17	888.15	3.11	2,289.22	563.72	12,772.38	20.06	30.33
A3 General	0.4kV	168	185	29	32	10.64	9,362.47	921.04	3.23	2,459.52	435.22	13,181.48	27.06	37.70
Total		**11,266**	**12,360**	**1,635**	**1,793**	**10.59**	**9,317.50**	**916.61**	**3.21**	**2,432.45**	**640.16**	**13,309.94**	**23.17**	**33.77**

Table 23

COST OF SERVICE FY 2025-26 (per kW or kWh at Purchased)														
Classes	Voltage Level	Energy GWh		Demand MW		Generation Cost		Transm	MOF	Distribution		Total Fixed Cost	Fixed Cost Rs./kWh	Total Cost Rs./kWh
		Sold	Purchased	at Meter	at CDP	Energy (Rs./kWh)	Demand (Rs./kW/M)	Cost (Rs./kW/M)	Cost (Rs./kW/M)	Demand (Rs./kW/M)	cust. Cost (Rs./kW/M)	(Rs./kW/ M)	Purchased	Purchased
Residential -- A1(a)	0.2kV	6,552	7,223	909	1,002	9.65	8,492.31	835.44	2.93	2,230.93	683.07	12,244.67	20.38	30.03
Residential -- A1(b)	0.4kV	221	244	34	38	9.65	8,492.31	835.44	2.93	2,230.93	437.88	11,999.48	22.21	31.86
Commercial -- A2(a)	0.2kV	365	402	81	89	9.65	8,492.31	835.44	2.93	2,230.93	428.98	11,990.58	31.78	41.43
Commercial -- A2(b)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial -- A2(c)	0.4kV	400	441	57	62	9.65	8,492.31	835.44	2.93	2,230.93	478.50	12,040.10	20.39	30.04
Commercial --A2(d) V.Ch	0.4kV	0	0	0	0	9.65	8,492.31	835.44	2.93	2,230.93	36.11	11,597.71	260.28	269.93
Industrial -- B1(a)	0.2kV	30	34	5	6	9.65	8,492.31	835.44	2.93	2,230.93	547.42	12,109.02	25.15	34.80
Industrial -- B2(a)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Industrial -- B1(b)	0.4kV	476	525	91	100	9.65	8,492.31	835.44	2.93	2,230.93	352.69	11,914.30	27.37	37.03
Industrial -- B2(b)	0.4kV	1,019	1,123	150	166	9.65	8,492.31	835.44	2.93	2,230.93	457.52	12,019.12	21.29	30.94
Industrial -- B3	11kV	1,057	1,124	148	157	9.65	8,492.31	835.44	2.93	2,153.34	496.74	11,980.76	20.09	29.74
Industrial -- B4	132/66kV	18	18	5	5	9.65	8,492.31	835.44	2.93	738.94	214.80	10,284.42	35.27	44.92
Single Point Supply -- C1(a)	0.2kV	0	0	0	0	9.65	8,492.31	835.44	2.93	2,230.93	669.97	12,231.57	20.76	30.41
Single Point Supply -- C1(b)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Single Point Supply -- C2(a)	11kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Single Point Supply -- C3(a)	132/66kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Single Point Supply -- C1(c)	0.4kV	10	11	1	1	9.65	8,492.31	835.44	2.93	2,230.93	577.35	12,138.95	17.04	26.69
Single Point Supply -- C2(b)	11kV	155	164	22	23	9.65	8,492.31	835.44	2.93	2,153.34	487.15	11,971.17	20.47	30.12
Single Point Supply -- C3(b)	132/66kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Agricultural --D1(a)	0.4kV	0	0	0	0	9.65	8,492.31	835.44	2.93	2,230.93	599.22	12,160.82	16.45	26.10
Agricultural --D2(a)	0.4kV	75	83	8	9	9.65	8,492.31	835.44	2.93	2,230.93	650.36	12,211.96	15.22	24.87
Agricultural --D2(b)	0.4kV	400	441	54	60	9.65	8,492.31	835.44	2.93	2,230.93	498.18	12,059.79	19.62	29.27
Agricultural --D1(b)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary Supply -- E1(i)	0.2kV	1	1	0	0	9.65	8,492.31	835.44	2.93	2,230.93	1,534.62	13,096.22	9.70	19.36
Temporary Supply -- E1(ii)	0.2kV	14	16	1	1	9.65	8,492.31	835.44	2.93	2,230.93	1,063.00	12,624.61	13.50	23.16
Temporary Supply -- E2	0.2kV	1	1	0	0	9.65	8,492.31	835.44	2.93	2,230.93	3,300.68	14,862.28	5.12	14.77
Public Lighting -- G	0.4kV	14	15	2	2	9.65	8,492.31	835.44	2.93	2,230.93	516.52	12,078.12	18.95	28.60
Residential Colonies -- H	11kV	1	1	0	0	9.65	8,492.31	835.44	2.93	2,153.34	463.35	11,947.37	21.48	31.13
Azad Jammu Kashmir - K1a	11kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Azad Jammu Kashmir - K1b	11kV	289	307	38	40	9.65	8,492.31	835.44	2.93	2,153.34	530.26	12,014.29	18.87	28.53
A3 General	0.4kV	168	185	29	32	9.65	8,492.31	835.44	2.93	2,230.93	394.77	11,956.37	24.54	34.20
Total		**11,266**	**12,360**	**1,635**	**1,793**	**9.65**	**8,492.31**	**835.44**	**2.93**	**2,217.03**	**583.47**	**12,131.17**	**21.12**	**30.78**

Table 24

COST OF SERVICE FY 2025-26 (per kWh SOLD)

Classes	Voltage Level	Energy GWh		Demand MW		Generation Cost		Transm	MOF	Distribution		Total Fixed Cost	Fixed Cost Rs./kWh Purchased	Total Cost Rs./kWh Sold
		Sold	Purchased	at Meter	at CDP	Energy (Rs./kWh)	Demand (Rs./kWh)	Cost (Rs./kWh)	Cost (Rs./kWh)	Demand (Rs./kWh)	cust. Cost (Rs./kWh)	(Rs./kWh)		
Residential -- A1(a)	0.2kV	6,552	7,223	909	1,002	10.64	15.58	1.53	0.005	4.09	1.25	22.47	22.47	33.11
Residential -- A1(b)	0.4kV	221	244	34	38	10.64	17.33	1.70	0.006	4.55	0.89	24.48	24.48	35.13
Commercial -- A2(a)	0.2kV	365	402	81	89	10.64	24.81	2.44	0.009	6.52	1.25	35.03	35.03	45.68
Commercial -- A2(b)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial -- A2(c)	0.4kV	400	441	57	62	10.64	15.86	1.56	0.005	4.17	0.89	22.48	22.48	33.12
Commercial --A2(d) V.Ch	0.4kV	0	0	0	0	10.64	210.11	20.67	0.072	55.20	0.89	286.95	286.95	297.59
Industrial -- B1(a)	0.2kV	30	34	5	6	10.64	19.44	1.91	0.007	5.11	1.25	27.73	27.73	38.37
Industrial -- B2(a)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Industrial -- B1(b)	0.4kV	476	525	91	100	10.64	21.51	2.12	0.007	5.65	0.89	30.18	30.18	40.82
Industrial -- B2(b)	0.4kV	1,019	1,123	150	166	10.64	16.58	1.63	0.01	4.36	0.89	23.47	23.47	34.11
Industrial -- B3	11kV	1,057	1,124	148	157	10.26	15.14	1.49	0.01	3.84	0.89	21.36	21.36	31.62
Industrial -- B4	132/66kV	18	18	5	5	9.74	29.39	2.89	0.01	2.56	0.74	35.60	35.60	45.34
Single Point Supply -- C1(a)	0.2kV	0	0	0	0	10.64	15.89	1.56	0.005	4.17	1.25	22.88	22.88	33.53
Single Point Supply -- C1(b)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Single Point Supply -- C2(a)	11kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Single Point Supply -- C3(a)	132/66kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Single Point Supply -- C1(c)	0.4kV	10	11	1	1	10.64	13.14	1.29	0.00	3.45	0.89	18.78	18.78	29.43
Single Point Supply -- C2(b)	11kV	155	164	22	23	10.26	15.44	1.52	0.01	3.91	0.89	21.76	21.76	32.02
Single Point Supply -- C3(b)	132/66kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Agricultural --D1(a)	0.4kV	0	0	0	0	10.64	12.66	1.25	0.004	3.33	0.89	18.13	18.13	28.77
Agricultural --D2(a)	0.4kV	75	83	8	9	10.64	11.67	1.15	0.004	3.06	0.89	16.78	16.78	27.42
Agricultural --D2(b)	0.4kV	400	441	54	60	10.64	15.23	1.50	0.005	4.00	0.89	21.63	21.63	32.27
Agricultural --D1(b)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary Supply -- E1(i)	0.2kV	1	1	0	0	10.64	6.94	0.68	0.002	1.82	1.25	10.70	10.70	21.34
Temporary Supply -- E1(ii)	0.2kV	14	16	1	1	10.64	10.01	0.99	0.003	2.63	1.25	14.89	14.89	25.53
Temporary Supply -- E2	0.2kV	1	1	0	0	10.64	3.22	0.32	0.001	0.85	1.25	5.64	5.64	16.29
Public Lighting -- G	0.4kV	14	15	2	2	10.64	14.69	1.44	0.005	3.86	0.89	20.89	20.89	31.53
Residential Colonies -- H	11kV	1	1	0	0	10.26	16.23	1.60	0.006	4.12	0.89	22.83	22.83	33.10
Azad Jammu Kashmir - K1a	11kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Azad Jammu Kashmir - K1b	11kV	289	307	38	40	10.26	14.18	1.40	0.005	3.60	0.89	20.06	20.06	30.33
A3 General	0.4kV	168	185	29	32	10.64	19.22	1.89	0.007	5.05	0.89	27.06	27.06	37.70
Total		**11,266**	**12,360**	**1,635**	**1,793**	**10.59**	**16.22**	**1.60**	**0.006**	**4.24**	**1.11**	**23.17**	**23.17**	**33.77**

Gujranwala Electric Power Company Ltd. GEPCO

Table 25

COST OF SERVICE FY 2025-26 (per kWh SOLD)														
Classes	Voltage Level	Energy GWh		Demand MW		Generation Cost		Transm	MOF	Distribution		Total Fixed Cost	Fixed Cost Rs./kWh Purchased	Total Cost Rs./kWh Sold
		Sold	Purchased	at Meter	at CDP	Energy (Rs./kWh)	Demand (Rs./kWh)	Cost (Rs./kWh)	Cost (Rs./kWh)	Demand (Rs./kWh)	cust. Cost (Rs./kWh)	(Rs./kWh)		
Residential -- A1(a)	0.2kV	6,552	7,223	909	1,002	10.64	15.58	1.53	0.005	4.09	1.25	22.47	22.47	33.11
Residential -- A1(b)	0.4kV	221	244	34	38	10.64	17.33	1.70	0.006	4.55	0.89	24.48	24.48	35.13
Commercial -- A2(a)	0.2kV	365	402	81	89	10.64	24.81	2.44	0.009	6.52	1.25	35.03	35.03	45.68
Commercial -- A2(b)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial -- A2(c)	0.4kV	400	441	57	62	10.64	15.86	1.56	0.005	4.17	0.89	22.48	22.48	33.12
Commercial --A2(d) V.Ch	0.4kV	0	0	0	0	10.64	210.11	20.67	0.072	55.20	0.89	286.95	286.95	297.59
Industrial -- B1(a)	0.2kV	30	34	5	6	10.64	19.44	1.91	0.007	5.11	1.25	27.73	27.73	38.37
Industrial -- B2(a)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Industrial -- B1(b)	0.4kV	476	525	91	100	10.64	21.51	2.12	0.007	5.65	0.89	30.18	30.18	40.82
Industrial -- B2(b)	0.4kV	1,019	1,123	150	166	10.64	16.58	1.63	0.01	4.36	0.89	23.47	23.47	34.11
Industrial -- B3	11kV	1,057	1,124	148	157	10.26	15.14	1.49	0.01	3.84	0.89	21.36	21.36	31.62
Industrial -- B4	132/66kV	18	18	5	5	9.74	29.39	2.89	0.01	2.56	0.74	35.60	35.60	45.34
Single Point Supply -- C1(a)	0.2kV	0	0	0	0	10.64	15.89	1.56	0.005	4.17	1.25	22.88	22.88	33.53
Single Point Supply -- C1(b)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Single Point Supply -- C2(a)	11kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Single Point Supply -- C3(a)	132/66kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Single Point Supply -- C1(c)	0.4kV	10	11	1	1	10.64	13.14	1.29	0.00	3.45	0.89	18.78	18.78	29.43
Single Point Supply -- C2(b)	11kV	155	164	22	23	10.26	15.44	1.52	0.01	3.91	0.89	21.76	21.76	32.02
Single Point Supply -- C3(b)	132/66kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Agricultural --D1(a)	0.4kV	0	0	0	0	10.64	12.66	1.25	0.004	3.33	0.89	18.13	18.13	28.77
Agricultural --D2(a)	0.4kV	75	83	8	9	10.64	11.67	1.15	0.004	3.06	0.89	16.78	16.78	27.42
Agricultural --D2(b)	0.4kV	400	441	54	60	10.64	15.23	1.50	0.005	4.00	0.89	21.63	21.63	32.27
Agricultural --D1(b)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary Supply -- E1(i)	0.2kV	1	1	0	0	10.64	6.94	0.68	0.002	1.82	1.25	10.70	10.70	21.34
Temporary Supply -- E1(ii)	0.2kV	14	16	1	1	10.64	10.01	0.99	0.003	2.63	1.25	14.89	14.89	25.53
Temporary Supply -- E2	0.2kV	1	1	0	0	10.64	3.22	0.32	0.001	0.85	1.25	5.64	5.64	16.29
Public Lighting -- G	0.4kV	14	15	2	2	10.64	14.69	1.44	0.005	3.86	0.89	20.89	20.89	31.53
Residential Colonies -- H	11kV	1	1	0	0	10.26	16.23	1.60	0.006	4.12	0.89	22.83	22.83	33.10
Azad Jammu Kashmir - K1a	11kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Azad Jammu Kashmir - K1b	11kV	289	307	38	40	10.26	14.18	1.40	0.005	3.60	0.89	20.06	20.06	30.33
A3 General	0.4kV	168	185	29	32	10.64	19.22	1.89	0.007	5.05	0.89	27.06	27.06	37.70
Total		**11,266**	**12,360**	**1,635**	**1,793**	**10.59**	**16.22**	**1.60**	**0.006**	**4.24**	**1.11**	**23.17**	**23.17**	**33.77**

Gujranwala Electric Power Company Ltd. GEPCO

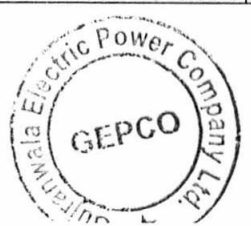
Table 26

FY 2025-26 (Impact of Losses on per kW or kWh basis)

Classes	Voltage Level	Energy GWh		Demand MW		Generation Cost		Transm	MOF	Distribution		Total Fixed Cost	Total Fixed Cost	Total Cost
		Sold	Purchased	at Meter	at CDP	Energy (Rs./kWh)	Demand (Rs./kW/M)	Cost (Rs./kW/M)	Cost (Rs./kW/M)	Demand (Rs./kW/M)	cust. Cost (Rs./kW/M)	(Rs./kW/ M)	(Rs./kWh)	(Rs./kWh)
Residential -- A1(a)	0.2kV	6,552	7,223	909	1,002	0.99	870.16	85.60	0.30	228.59	69.99	1,254.64	2.09	3.08
Residential -- A1(b)	0.4kV	221	244	34	38	0.99	870.16	85.60	0.30	228.59	44.87	1,229.52	2.28	3.26
Commercial -- A2(a)	0.2kV	365	402	81	89	0.99	870.16	85.60	0.30	228.59	43.96	1,228.61	3.26	4.25
Commercial -- A2(b)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial -- A2(c)	0.4kV	400	441	57	62	0.99	870.16	85.60	0.30	228.59	49.03	1,233.68	2.09	3.08
Commercial --A2(d) V.Ch	0.4kV	0	0	0	0	0.99	870.16	85.60	0.30	228.59	3.70	1,188.35	26.67	27.66
Industrial -- B1(a)	0.2kV	30	34	5	6	0.99	870.16	85.60	0.30	228.59	56.09	1,240.74	2.58	3.57
Industrial -- B2(a)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Industrial -- B1(b)	0.4kV	476	525	91	100	0.99	870.16	85.60	0.30	228.59	36.14	1,220.79	2.80	3.79
Industrial -- B2(b)	0.4kV	1,019	1,123	150	166	0.99	870.16	85.60	0.30	228.59	46.88	1,231.53	2.18	3.17
Industrial -- B3	11kV	1,057	1,124	148	157	0.61	535.86	52.72	0.18	135.87	31.34	755.98	1.27	1.88
Industrial -- B4	132/66kV	18	18	5	5	0	79	8	0	7	2	95	0.33	0.42
Single Point Supply -- C1(a)	0.2kV	0	0	0	0	0.99	870.16	85.60	0.30	228.59	68.65	1,253.30	2.13	3.12
Single Point Supply -- C1(b)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Single Point Supply -- C2(a)	11kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Single Point Supply -- C3(a)	132/66kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Single Point Supply -- C1(c)	0.4kV	10	11	1	1	0.99	870.16	85.60	0.30	228.59	59.16	1,243.81	1.75	2.74
Single Point Supply -- C2(b)	11kV	155	164	22	23	0.61	535.86	52.72	0.18	135.87	30.74	755.37	1.29	1.90
Single Point Supply -- C3(b)	132/66kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Agricultural --D1(a)	0.4kV	0	0	0	0	0.99	870.16	85.60	0.30	228.59	61.40	1,246.05	1.69	2.67
Agricultural --D2(a)	0.4kV	75	83	8	9	0.99	870.16	85.60	0.30	228.59	66.64	1,251.29	1.56	2.55
Agricultural --D2(b)	0.4kV	400	441	54	60	0.99	870.16	85.60	0.30	228.59	51.05	1,235.70	2.01	3.00
Agricultural --D1(b)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary Supply -- E1(i)	0.2kV	1	1	0	0	0.99	870.16	85.60	0.30	228.59	157.24	1,341.90	0.99	1.98
Temporary Supply -- E1(ii)	0.2kV	14	16	1	1	0.99	870.16	85.60	0.30	228.59	108.92	1,293.57	1.38	2.37
Temporary Supply -- E2	0.2kV	1	1	0	0	0.99	870.16	85.60	0.30	228.59	338.20	1,522.86	0.52	1.51
Public Lighting -- G	0.4kV	14	15	2	2	0.99	870.16	85.60	0.30	228.59	52.92	1,237.58	1.94	2.93
Residential Colonies -- H	11kV	1	1	0	0	0.61	535.86	52.72	0.18	135.87	29.24	753.87	1.36	1.96
Azad Jammu Kashmir - K1a	11kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Azad Jammu Kashmir - K1b	11kV	289	307	38	40	0.61	535.86	52.72	0.18	135.87	33.46	758.09	1.19	1.80
A3 General	0.4kV	168	185	29	32	0.99	870.16	85.60	0.30	228.59	40.45	1,225.10	2.51	3.50
Total		**11,266**	**12,360**	**1,635**	**1,793**	**0.94**	**825.18**	**81.18**	**0.28**	**215.42**	**56.69**	**1,178.77**	**2.05**	**2.99**

Table 27

FY 2025-26 (Impact of Losses on per kWh basis)														
Classes	Voltage Level	Energy GWh		Demand MW		Generation Cost		Transm	MOF	Distribution		Total Fixed Cost	Total Fixed Cost	Total Cost (Rs./kWh)
		Sold	Purchased	at Meter	at CDP	Energy (Rs./kWh)	Demand (Rs./kW/M)	Cost (Rs./kW/M)	Cost (Rs./kW/M)	Demand (Rs./kW/M)	cust. Cost (Rs./kW/M)	(Rs./kW/ M)	(Rs./kWh)	
Residential -- A1(a)	0.2kV	6,552	7,223	909	1,002	0.99	1.45	0.14	0.0005	0.38	0.12	2.09	2.09	3.08
Residential -- A1(b)	0.4kV	221	244	34	38	0.99	1.61	0.16	0.0006	0.42	0.08	2.28	2.28	3.26
Commercial -- A2(a)	0.2kV	365	402	81	89	0.99	2.31	0.23	0.0008	0.61	0.12	3.26	3.26	4.25
Commercial -- A2(b)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial -- A2(c)	0.4kV	400	441	57	62	0.99	1.47	0.14	0.0005	0.39	0.08	2.09	2.09	3.08
Commercial --A2(d) V.Ch	0.4kV	0	0	0	0	0.99	19.53	1.92	0.0067	5.13	0.08	26.67	26.67	27.66
Industrial -- B1(a)	0.2kV	30	34	5	6	0.99	1.81	0.18	0.0006	0.47	0.12	2.58	2.58	3.57
Industrial -- B2(a)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Industrial -- B1(b)	0.4kV	476	525	91	100	0.99	2.00	0.20	0.0007	0.53	0.08	2.80	2.80	3.79
Industrial -- B2(b)	0.4kV	1,019	1,123	150	166	0.99	1.54	0.15	0.00	0.40	0.08	2.18	2.18	3.17
Industrial -- B3	11kV	1,057	1,124	148	157	0.61	0.90	0.09	0.00	0.23	0.05	1.27	1.27	1.88
Industrial -- B4	132/66kV	18	18	5	5	0	0	0	0	0	0	0	0.33	0.42
Single Point Supply -- C1(a)	0.2kV	0	0	0	0	0.99	1.48	0.15	0.0005	0.39	0.12	2.13	2.13	3.12
Single Point Supply -- C1(b)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Single Point Supply -- C2(a)	11kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Single Point Supply -- C3(a)	132/66kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Single Point Supply -- C1(c)	0.4kV	10	11	1	1	0.99	1.22	0.12	0.00	0.32	0.08	1.75	1.75	2.74
Single Point Supply -- C2(b)	11kV	155	164	22	23	0.61	0.92	0.09	0.00	0.23	0.05	1.29	1.29	1.90
Single Point Supply -- C3(b)	132/66kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Agricultural --D1(a)	0.4kV	0	0	0	0	0.99	1.18	0.12	0.0004	0.31	0.08	1.69	1.69	2.67
Agricultural --D2(a)	0.4kV	75	83	8	9	0.99	1.08	0.11	0.0004	0.28	0.08	1.56	1.56	2.55
Agricultural --D2(b)	0.4kV	400	441	54	60	0.99	1.42	0.14	0.0005	0.37	0.08	2.01	2.01	3.00
Agricultural --D1(b)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary Supply -- E1(i)	0.2kV	1	1	0	0	0.99	0.64	0.06	0.0002	0.17	0.12	0.99	0.99	1.98
Temporary Supply -- E1(ii)	0.2kV	14	16	1	1	0.99	0.93	0.09	0.0003	0.24	0.12	1.38	1.38	2.37
Temporary Supply -- E2	0.2kV	1	1	0	0	0.99	0.30	0.03	0.0001	0.08	0.12	0.52	0.52	1.51
Public Lighting -- G	0.4kV	14	15	2	2	0.99	1.37	0.13	0.0005	0.36	0.08	1.94	1.94	2.93
Residential Colonies -- H	11kV	1	1	0	0	0.61	0.96	0.09	0.0003	0.24	0.05	1.36	1.36	1.96
Azad Jammu Kashmir - K1a	11kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Azad Jammu Kashmir - K1b	11kV	289	307	38	40	0.61	0.84	0.08	0.0003	0.21	0.05	1.19	1.19	1.80
A3 General	0.4kV	168	185	29	32	0.99	1.79	0.18	0.0006	0.47	0.08	2.51	2.51	3.50
Total		**11,266**	**12,360**	**1,635**	**1,793**	**0.94**	**1.44**	**0.14**	**0.0005**	**0.37**	**0.10**	**2.05**	**2.05**	**2.99**



GUJRANWALA ELECTRIC POWER COMPANY

Company Secretariat

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Extract of Minutes

Meeting No	Date	Place
182ND BOD	26-03-2025	Gujranwala

Agenda Item 10	Any other point with permission of the Chair (i.e. to consider for approval the following recommendations of 19th Emergent Meeting of Technical Initiatives, Development, Operational Risk Management, Finance and Procurement (TF&P) Committee held on March 25 2025:

10.1. Filing of Multi-Year Tariff Petition for the Financial Year 2025-26 to 2029-30 along with Annual Revenue Requirement before NEPRA

Resolution:

182nd BOD-R- As per recommendation of the Technical Initiatives, Development, Operational Risk Management, Finance & Procurement (TF&P) Committee, the Board unanimously RESOLVED that approval be and hereby is accorded for filing of Multi-Year Tariff petition(s) for determination of Consumer end Tariff of the Gujranwala Electric Power Company (the "Company") along with Revenue Requirement for Financial Years 2025-26 to 2029-30 with National Electric Power Regulatory Authority (NEPRA).

The Board FURTHER RESOLVED THAT the Chief Executive Officer GEPCO, Chief Financial Officer GEPCO and DG (MIRAD) GEPCO be and hereby are authorized to sign individually or jointly the necessary documents for filing of the Multi-Year Tariff petition(s) for Distribution & Power Supply Businesses, file subsequent review / indexation petition(s) after determination of Multi Year Tariff petition(s), if any, appear before the Authority as needed, and take all further actions necessary thereto.

Note:

The above-Board Resolution is based on the following confirmations from the management:

a. *No material information has been withheld and the working papers represent all facts of the case.*
b. *All legal and codal formalities have been complied with,*
c. *There is no conflict of interest of any officer of the GEPCO.*
d. *Concerned official / officer of GEPCO's management would be liable for any omission / misstatement of the facts and figures in the working papers.*

Company Secretary
GEPCO

Gujranwala Electric Power Company Ltd. GEPCO

1

E-STAMP

ID : PB-GRW-31CDDA1C5AFB2CC6
Type : Low Denomination
Amount : Rs 100/-

Scan for online verification

Description : CERTIFICATE OR OTHER DOCUMENT- 19
Applicant : MUHAMMAD AYUB [31301-3584060-1]
S/O : MUHAMMAD NAWAZ
Agent : Self
Address : GRW
Issue Date : 4-Aug-2025 3:08:26 PM
Delisted On/Validity : 11-Aug-2025
Amount in Words : One Hundred Rupees Only
Reason : FOR DOCUMENT USE
Vendor Information : Muhammad Imran Khokhar | PB-GRW-55 | Purani Bijli ghar

M. IMRAN KHOKHAR
E-STAMP VENDOR
LIC #: 55
BUKHARI ROAD GUJRANWALA

نوٹ :یہ ٹرانزیکشن تاریخ اجرا سے سات دنوں تک کے لیے قابل استعمال ہے۔ای اسٹامپ کی تصدیق بذریعہ ویب سائٹ،کیوآر کوڈ سے کی جا سکتی ہے۔

AFFIDAVIT

I Muhammad Ayub S/O Muhammad Nawaz, Chief Executive Officer Gujranwala Electric Power Company having CNIC No. 31301-3584060-1, being duly authorized representative /attorney of Gujranwala Electric Power Company Limited (GEPCO), 565-A Model Town, Gujranwala, solemnly affirm and testify that the contents of the application for filling petition for determination of Use of System Charges F.Y 2025-26, and annexed documents are true and correct to the best of my knowledge, belief on the basis of provided confirmations by the concerned formations put before me; and further declare that:

1. I am the Chief Executive Officer of the Gujranwala Electric Power Company (GEPCO) and fully aware of the affairs of the Company particularly to endorse petition for determination of Use of System Charges F.Y 2025-26 under MYT regime.

2. Whatsoever stated in the application and accompanied documents is true and nothing has been concealed.

Deponent

Engr. Muhammad Ayub
Chief Executive Officer GEPCO

Gujranwala Electric Power Company Ltd. GEPCO