SUKKUR ELECTRIC POWER COMPANY

Office of the Chief Executive Officer, SEPCO, Sukkur

Phone: 0715622125
Email:- dgmiradsepco@gmail.com

Office of The
Director General MIRAD,
Al-Sehra Building 1st Floor,
Near Dist: Jail, Minara Road, Sukkur

REGISTRAR OFFICE
Diary No: 9849
Date: 19.8.25

No. DG//MIRAD/ SEPCO/ 843-51 Dated: 11/08/2025

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

Subject: **SUBMISSION OF PETITION REGARDING USE OF SYSTEM CHARGES.**

Reference: - NEPRA Open Access Regulations 2022 and NE Plan directives.

As per Regulatory mandate and Pursuance of Section 7- of NEPRA's Open Access (Interconnection & Wheeling of Electric Power) Regulations 2022. SEPCO MIRAD team facilitated by CPPA-G (MOD) team in collaboration with GEPCO team, prepared use of system charges **('UoSC Petition")** based on Fully Allocated Cost of Service Model (FACOS).

Therefore please find attached herewith petition for determination of use of system charges **('UoSC Petition")** for the FY-2025-26 as annex thereto, forming fundamental basis for the instant UoSC petition based on losses claimed in DIP for the control period 2025-26 to 2029-30. Documents submitted herewith as per regulatory requirements, BOD approval required if any for filing this petition will be submitted later after getting its approval.

In this matter for any clarification or additional information or any other matter relating to Petition, Mr. Khalid Hussain Shaikh (Director General MIRAD) SEPCO (0333-7122762), E-Mail: dgmiradsepco@email.com) is designated as focal person.

Previous petition for determination of Use of System Charges for the period submitted by this office may be withdrawn please.

along with cheque Rs 112666/=

DA/as above with applicable fee.
Chq # 00013231 - Rs-112666/-

Chief Executive Officer
SEPCO, SUKKUR

Copy to:

1. Head MOD, CPPA-G, Islamabad.
2. Chairman Policy, Strategy, Other Operations and Market Committee, for information.
3. Company Secretary BOD, SEPCO, for information of Chairman BOD and PSM members.
4. Chief Technical Officer, SEPCO, Sukkur.
5. Chief Engineer Development (PMU), SEPCO, Sukkur.
6. Chief Commercial Officer, SEPCO, Sukkur.
7. Finance Director, SEPCO, Sukkur.
8. PSO to CEO SEPCO Sukkur.

Tariff Division Record 3842 20-8-25

19/8

Forwarded please:
☑ For nec. action ○ For information

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

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

DRO(S)

TARIFF (DEPARTMENT)
Dir (T-I)..... Dir (T-II).....
Dir (T-III)..... Dir (T-IV).....
Dir (T-V)..... Addl. Dir (RE).....
Date. 20-8-25

SUKKUR ELECTRIC POWER COMPANY

SEPCO

PETITION FOR THE DETERMINATION OF THE USE OF SYSTEM CHARGES (UoSC) FOR THE FY 2025-26

HBL FreedomAccount
Habib Bank Limited, Pakistan
SUKKUR-FRERE ROAD
SUKKUR

Cheque No. 00013231

Date 11 08 2025

Pay M/s NEPRA or bearer

Rupees One Million one hundred Twenty one Thousand six hundred sixty six only PKR 1121666/-

PK31 HABB 0000827900242803
CEO SEPCO SUK

SUKKUR ELECTRIC POWER COMPANY (SEPCO)
Signature

Please do not write below this line

⑈00013231⑈054008 2⑆00008 27900 24 2803⑈000⑈

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Executive Summary

1. 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.
2. In compliance of the Regulations and Regulatory Requirements, SEPCO filed petition for determination of UoSC for FY 2023-24 on 20-11-2023. Addendums were filed afterwards. Hearings were called by NEPRA. Now, as per recent amendments in the NE Plan and determined tariff for financial year FY2025-26, Petition for FY 2025-26 is being filed for the determination of the Use of System / Wheeling Charges for SEPCO to the extent of grid charges only. It is requested that all previous petitions related to use of system charge may be considered withdrawn.

PETITIONER'S DETAILS

A. Petitioner

SEPCO was created as bifurcation of HESCO in 2010, Whereas HESCO was established in execution of the approval of the Council of Common Interest which dates back in 1993, as part of the reforms by restructuring of Water and Power Development Authority (WAPDA) along with the then Area Electricity Boards, SEPCO was created.

SEPCO incorporated as a Public Limited Company by shares under Companies Ordinance 1984, (now Companies Act, 2017), having registered office at Old Thermal Power Station Old Sukkur, got certificate of incorporation NO. 0074036 on 23rd November 2010 and obtained Certificate for Commencement of Business on 18th August, 2011.

Geographically SEPCO is located at North of Sind Province; the area touches the boundaries of Baluchistan and Punjab Provinces, the area covering 56300 Sq. Km.
The SEPCO is responsible for Supply of Electricity to almost 0.84 Million Consumers of 10 districts of Sindh province except areas under the jurisdiction of KESC and HESCO, The project covers districts Sukkur, Jacobabad, Shikarpur, Larkana, Ghotki, Kamber, Kandhkot, Dadu, Naushero Feroze, and Khairpur as set out in SEPCO Distribution License.

There are less than 1% Bulk Power Consumers ("**BPCs**") in the overall consumer mix of SEPCO; however, they share around 02% of the Revenue Requirement as they consume around 3% of the overall electricity supply in the Territory of SEPCO.

B. License Details:

SEPCO got Distribution License No.21/DL/2011, granted by NEPRA under the NEPRA Act on 18.08.2011 for the period of 20 years, expiring on 17.08.2031. The Company is Headed by a Chief Executive Officer (CEO) and SEPCO Board of Directors.

Under the Provisions of Regulation of Generation, Transmission & Distribution of Electric Power (Amendment) Act, 2018, SEPCO is deemed to hold a license for Supply of Electric Power to perform the function of Sale of Electric Power in addition to existing Licensee as Distribution Company. The Distribution function now shall, under Section 20, be limited to ownership, operation, management or control of Distribution Facilities for the movement or delivery to Consumers of electric power. The deemed licensee status expired on May 01, 2023 and, accordingly, SEPCO has already submitted an Application for Grant of Licence for Supply of Electric Power to the Authority, Also applied for Modification and Extension of Existing Distribution Licence, issuance of both Licenses are still awaited.

C. Key Representatives:

Chief Executive Officer SEPCO, Chief Financial Officer SEPCO and Director General MIRAD SEPCO or any other nominated by competent authority, individually or jointly, will be authorized by the SEPCO Board of Directors to sign all necessary documents for filing of this Petition for Determination of the UoSC Petition, and also to appear before NEPRA as and when required.

Grounds of Petition:

Under Section 23 E (1) of NEPRA Act 1997, SEPCO is the deemed Licensee for Supply of Electric Power. In such capacity, SEPCO is required by the Open Access Regulations to seek determination of UoSC by NEPRA.

Hence, this Petition that is being submitted on the following grounds:

a) The request for determination of the Cost of Service in providing the open access/ wheeling of its network, is being made after taking into consideration the provisions of the Open Access Regulations as well as the Clause 4.4, Clause 5.5.2(f), Clause 5.5.2(g), Clause 5.5.4, Clause 5.6.5 and Clause 5.6.7 of the National Electricity Policy 2021 ("**NE Policy**") and SD 87 and 88 of NE-Plan so as to ensure recovery of legitimate consideration for aforesaid facilities in accordance with the market practices.

b) As an integral part of consideration for provisions of the facilities include the determination of grid charges, including cross subsidy, for maintaining system to the BPCs who would serve the notice in terms of Section 22 (2) of the NEPRA Act and quit.

c) In making request, SEPCO is aware of the fact that the Open access envisages non-discriminatory access to the transmission and distribution network. It enables the eligible BPCs to procure power at competitive price, to meet their demand, from suppliers other than supplier of last resort. However, SEPCO is also considering the fact

that under existing tariff regime, the BPCs are significant use of the electricity and contributes in the Revenue Requirements. Hence, it is believed that while making any determination, the Authority shall take into consideration all these factors (and such other those may crop during hearing) to ensure financial viability of SEPCO.

LEGAL AND REGULATORY FRAMEWORK

The regulatory directions for the future competitive market, defines the role of the Petitioner. To state, SEPCO is aware of the fact that the approved design of Competitive Trading and Bilateral Contract Market (CTBCM) provides the right of choice to the eligible BPCs to opt for any Supplier of Electric Power, whether the concept of Competitive Supplier as well as the Supplier of Last Resort (which is the Distribution Company). As such, role of SEPCO shall be of the Distribution Company as well as the Supplier of Last Resort.

Keeping in view this role, the Petition is drafted and being filed in terms of the NEPRA Act, Open Access Regulations, NE Policy and NE-Plan as well as any other applicable document, as a mandatory stipulation for compliance by SEPCO. For ease of reference, the following provisions are relied upon,

a) Section 2 (ii) of NEPRA Act which defines the Bulk-Power Consumer;

b) Definitions given in Regulations 2(1)(m) (*open access*), 2(1)(n) (*open access user*), 2(1)(r) (*use of system charges*) of the Open Access Regulations;

c) Provisions of Regulation 5 (Obligation to provide open access); Regulation 7 (Filing of petition and determination of use of system charges) and Regulation 8 (Wheeling of electric power) of the Open Access Regulations; and

d) Directions of the NE Policy and NE-Plan, as stated hereinafter.

DIRECTIONS IN NATIONAL ELECTRICITY POLICY AND NATIONAL ELECTRICITY PLAN

The Government of Pakistan has issued the NE Policy and NE Plan under Section 14-A of the NEPRA Act.

The provisions of said Policy are meant to provide for the development, reform, improvement and sustainability of the power market and power sector and identify the major goals sought to be achieved. It also provides key guiding principles to develop subservient frameworks that will steer the decision making in the power sector to achieve identified goals.

SEPCO relies upon the NE Policy, in particular the clauses those appear to be directly and substantially relevant and applicable, as integral part of this Petition and therefore opts to reproduce them for quick & ready reference: –

Clause 4.4 (Financial Viability)

"*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 (Market Development & Operations):

"*The approved wholesale market design, its implementation and subsequent development takes into account the following:*

...

(f) *Providing a level playing field to all market participants through uniform application of cross-subsidization and other grid charges to consumers of all suppliers;*

(g) *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 Market Development & Operations):

"*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 (Cost of Service, Tariff & Subsidies):

"*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 (Cost of Service, Tariff & Subsidies):

"*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.*"

SEPCO relies upon the NE Plan SD 87, in particular the strategic directives those appear to be directly and substantially relevant and applicable, as integral part of this Petition and therefore opts to reproduce them for quick & ready reference: *SD 87 of National Electricity Plan:*

SD 87 of National Electricity Plan:

Open access charge shall be recovered as per the following mechanism:

a) *The grid charges shall include, but not limited to, the use of transmission and distribution system charges, market and system operator fee, metering service charges and cross subsidy. Such grid charges shall be imposed on a uniform basis upon all bulk power consumers and any other open access user to provide level playing field to equally placed bulk power consumers of the respective supplier of last resort.*

(b)(i) *the frameworks / policy guidelines issued by the Federal Government, from time to time, stipulating the mechanism to deal with stranded costs on account of market liberalization and open access. The framework / policy guidelines shall be applicable for a period of five years and the quantum of demand allowed for wheeling under the framework / policy guideline shall be 800MW, such quantum may be revised by the Federal Government based on market realities and the need for further liberalization. The frameworks / policy guidelines shall: (A) reflect market realities; (B) include measures and incentives to facilitate open access / wheeling of an allowed quantum of demand for a given period under the Competitive Trading Bilateral Contract Market (CTBCM); (C) provide mechanism for a transparent competitive auction process for allocation of the allowed quantum and applicability of contribution to the stranded costs thereto; and (D) such other matters as deemed necessary to safeguard consumer interests and advance the economic and social policy objectives of the Federal Government. The Authority shall approve the competitive auction results within thirty days of submission by the Independent System and Market Operator of Pakistan (Guarantee) Limited (ISMO).*

(b)(ii) *in the event the framework / policy guidelines is not in field or the quantum of demand allowed for a particular period has been exhausted; or any person intends to avail open access without the competitive auction process stipulated in the frameworks / policy guidelines, then the Authority shall, on an application made by respective licensee or ISMO (as the case may be), determine other costs equal to the total generation capacity charges recovered from the equally placed bulk power consumers of the suppliers of last resort, either in a volumetric form (kWh) or through fixed charges. Such costs shall continue to be paid in the said manner till such time as may be reviewed by the Federal Government as per the procedure laid down in the applicable rules.*

SD 88 of National Electricity Plan:

Prior to the CMOD, the Regulator shall determine open access charges in accordance with the provisions of Strategic Directive 087. Such charges shall only be applicable for the consumers opting for open access through national grid. Accordingly, the Regulator shall devise a robust framework to settle the inter-DISCO differentials on account of uniform open-access charges till the time of applicability of uniform tariff.

TECHNICAL AND FINANCIAL CONSIDERATIONS

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

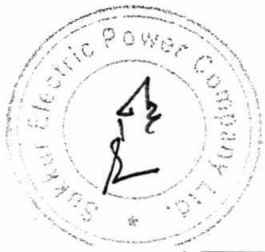
a) SEPCO, in its capacity as the network licensee is obligated to provide open access to its network to the open access users on non-discriminatory basis for purposes of wheeling of electric power.

b) In opinion of SEPCO it shall have to serve as the Supplier of Last Resort even in cases of those electricity consumers who have either disengaged or are never engaged with the distribution network, requiring sale & purchase of power through SEPCO, but could be captive or contracted with Competitive Supplier. Keeping a standby system for such non-consumers shall require guidelines from the Authority.

c) In consideration thereof, SEPCO is entitled for recovery of charges (UoSC) in line with use of system agreement which, by law, require the determination of the Authority.

d) The UoSC shall include the charges/ fees related to the following,

- **i)** Use of Transmission System, which includes the charges approved for the National and Provincial Grid Companies,
- **ii)** Market Operator,
- **iii)** System Operator,



iv) Metering Service Provider,

v) Use of Distribution System which includes the Distribution Margin charges,

vi) Cross-Subsidy,

vii) any other charges as determined by the Authority that may arise due to advent of the open access and market liberalization

With reference to the above elements of UoSC, following clarification shall apply for clarity of application:

a. For purposes of this Petition, SEPCO has considered the charges for Use of Transmission System and fees/ charges related to the System Operator and Metering Service Provider collectively in line with the existing institutional scheme and tariff determinations for the Transmission Companies. For reference, these charges shall hereinafter be called as **Grid Charges**.

b. The fee for Market Operator determined and notified by NEPRA as the Market Operator Fee, from time to time.

c. The Grid Charges and Market Operator Fee are determined by NEPRA. These are invoiced to SEPCO by CPPA-G. The amount is collected along with the bills and transferred to CPPA-G.

d. Cross Subsidy is included to ensure the recovery of 100% of the Revenue Requirement of SEPCO, while keeping in consideration the directions enshrined through the NE Policy.

viii) For Stranded Cost, it is clarified here 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 explained in the

Market Commercial Code, therefore, such charges shall not be levied under these UoSC as requested under this instant Petition.

f. UoSC proposed in this Petition, and as shall be determined by NEPRA, shall be charged from the Competitive Supplier and any other open access user as a charge upon the eligible BPCs who would leave the market for wheeling.

g. Any taxes and surcharges as imposed by the Government shall be applicable.

The calculations of the Petition for determination of UoSC are appended as **Annex-1**.

FEATURES OF PETITION:

A. Basis of Calculation:

SEPCO has carried out the Cost-of-Service study for the FY 2025 – 26 based on data utilized by SEPCO for filing indexation of consumer end tariff for the period of FY 2025-26 under MYT control period 2023-24 to 2028. Moreover, the guidelines and instructions given by NEPRA and CPPA-G during different trainings/ meeting have also been used while applying the FACOS Model. It is pertinent to mention that the Cost of Service Study (FY 2025-26) is an integral part of this petition and appended as **Annex-2**.

B. Method for Recovery

Since the UoSC include the fixed cost as a major component of the pass through element, therefore, the appropriate mode for recovery shall be as the fixed charge in terms of Rs./kW/Month to be invoiced to the Competitive Supplier. However, only problem foreseen by SEPCO is that the quantum of the bill may overburden the consumer or the Competitive Supplier affecting timely recovery.

Considering the possibility of recovery of the UoSC on Rs./kWh basis, SEPCO apprehends the revenue loss arising from low load factor of the eligible BPCs. On

the other hand, the open access users could be benefitted for any favorable Energy or Capacity Imbalance in the Market. In any case, this option may not provide a balanced approach to promised sharing of risks and rewards under CTBCM regime.

UoSC recovery, as another option, can be considered to be effective through a hybrid approach, i.e. partly through fixed charge in terms of Rs./kW/Month and partly in terms of Rs./kWh. This 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 Supplier of Last Resort and Competitive Supplier, the recovery of UoSC may have same charging mechanism.

SEPCO has presented its working in Annex-1 on all the three options, stated above.

C. Adjustment / Indexation

Each component of UoSC 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 UoSC for eligible BPCs shall be made simultaneously.

D. Applicable Categories/ Eligible BPCs

SEPCO suggests and has accordingly worked out the UoSC on the basis that the BPCs eligible for the open access/ wheeling under the Open Access Regulations shall be the one having 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 at one premises.

In this regard, reliance is placed on the definition of BPCs as provided in the NEPRA Act and Consumer Service Manual 2021. The BPCs in the consumer mix of SEPCO fall in the categories of B-4, C-3, B-3, C-2, A2c and A-3.

OTHER IMPORTANT ASPECTS

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

A. 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 have not been considered.

B. Captive Power Producers and Users

A captive power producer / user using the SEPCO network for wheeling of power to its own other unit at destination will be considered "Market Participant" in terms of Market Commercial Code and will be dealt with accordingly. The UoSC shall fully apply in manner applicable to any other eligible BPC.

The cases where captive generation and the consumption are at the same point and the consumer is taking additional supply from SEPCO, as the Solar, shall be considered as a regular consumer under the applicable Tariff according to the connected load. The quantum of additional sanctioned/ contracted load (in terms of MW) shall be considered to determine its status as BPC in terms of the NEPRA Act. In case, such BPC choose to exercise option for a competitive supplier, the UoSC shall apply in full and SEPCO may exercise the right to disconnect the supply as regular consumer.

In case of Captive Power Producer/ user supplying/ receiving electric power at same premises where SEPCO network is not used, the UoSC shall not apply in anyway or manner.

C. Applicability of UoSC on New Eligible BPCs

The UoSC 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.

D. Applicability of UoSC on Non-Consumers

In opinion of SEPCO it shall have to serve as the Supplier of Last Resort even in cases of those electricity consumers who have disengaged by serving the notice under Section 22 NEPRA Act but who would remain connected with the distribution network that has to be kept as standby by SEPCO. For such situation, it is apprehended that SEPCO might incur the additional cost. In this regard, however, further guidelines from the Authority are solicited.

Prayer:

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 SEPCO's UoSC may very graciously be determined to the extent of grid charges only in the first stage as estimated in Annex-I.

For stranded cost, 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.

Sukkur Electric Power Company

Attachments:

1. Annex-1-A (i) &(ii) Without Stranded cost (UoSC Proposals)
2. Annex-1-B (i) &(ii) only Stranded cost (UoSC Proposals)
3. Annex-2 (Cost of Service Study)

Annex-1-A (i) & (ii) Without Stranded Cost (UoSC Proposals)

Cost of Service & Proposed Use of System Charges (Proposal 1)

For Eligilble BPC's (One MW & above at One Premise)

ANNEX-I-A(i)

SEPCO

													30.00%	70.00%
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 -- B3**			
Tariff Category	**Industrial -- B3**				**Industrial -- B3**				**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	11.10			11.10	10.45			10.45	-	-		-
Generation Cost - Capacity		7,953.30	10.36	10.36		7,484.76	9.75	9.75	-	-		-
Transmission Charges		783.85	1.02	1.02		737.67	0.96	0.96	737.67	0.96	221.30	0.67
Market Operator's Fee		4.43	0.01	0.01		4.17	0.01	0.01				
Distribution Use of System		1,257.43	1.64	1.64		1,183.35	1.54	1.54	1,183.35	1.54	355.01	1.08
Total Applicable Costs	**11.10**	**9,999.01**	**13.02**	**24.13**	**10.45**	**9,409.94**	**12.26**	**22.70**	**1,921.02**	**2.50**	**576.31**	**1.75**
Impact of allowed losses					0.65	589.06	0.77	1.42	-	-	-	-
Total Cost of Service	**11.10**	**9,999.01**	**13.02**	**24.13**	**11.10**	**9,999.01**	**13.02**	**24.13**	**1,921.02**	**2.50**	**576.31**	**1.75**
Cross Subsidy				9.52				9.52	5,364.38	9.52	-	9.52
Average Applicable Tariff				**33.65**				**33.65**	**7,285.40**	**12.03**	**576.31**	**11.28**

Sukkur Electric Power Company Ltd.

Cost of Service & Proposed Use of System Charges (Proposal 1)

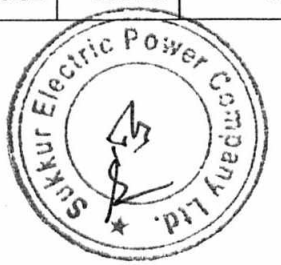
For Eligilble BPC's (One MW & above at One Premise)

ANNEX-I-A(i)

SEPCO

	30.00%	70.00%

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 -- B4			
Tariff Category	Industrial -- B4				Industrial -- 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	9.89			9.89	9.80			9.80	-	-		-
Generation Cost - Capacity		7,084.55	12.88	12.88		7,022.92	12.77	12.77	-	-		-
Transmission Charges		698.23	1.27	1.27		692.15	1.26	1.26	692.15	1.26	207.65	0.88
Market Operator's Fee		3.94	0.01	0.01		3.91	0.01	0.01				
Distribution Use of System		428.86	0.78	0.78		425.13	0.77	0.77	425.13	0.77	127.54	0.54
Total Applicable Costs	**9.89**	**8,215.59**	**14.94**	**24.83**	**9.80**	**8,144.11**	**14.81**	**24.61**	**1,117.28**	**2.03**	**335.18**	**1.42**
Impact of allowed losses					0.09	71.48	0.13	0.22	-	-	-	-
Total Cost of Service	**9.89**	**8,215.59**	**14.94**	**24.83**	**9.89**	**8,215.59**	**14.94**	**24.83**	**1,117.28**	**2.03**	**335.18**	**1.42**
Cross Subsidy				8.29				8.29	2,085.63	8.29	-	8.29
Average Applicable Tariff				**33.11**				**33.11**	**3,202.91**	**10.32**	**335.18**	**9.71**



Cost of Service & Proposed Use of System Charges (Proposal 1)

For Eligilble BPC's (One MW & above at One Premise)

ANNEX-I-A(i)

SEPCO

30.00%	70.00%

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 -- C2(b)			
Tariff Category	Bulk Supply -- C2(b)				Bulk Supply -- 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	11.10			11.10	10.45			10.45	-	-		-
Generation Cost - Capacity		7,953.30	10.04	10.04		7,484.76	9.45	9.45	-	-		-
Transmission Charges		783.64	0.99	0.99		737.48	0.93	0.93	737.48	0.93	221.24	0.65
Market Operator's Fee		4.63	0.01	0.01		4.36	0.01	0.01	-	-		-
Distribution Use of System		1,264.91	1.60	1.60		1,190.39	1.50	1.50	1,190.39	1.50	357.12	1.05
Total Applicable Costs	**11.10**	**10,006.49**	**12.63**	**23.73**	**10.45**	**9,416.99**	**11.88**	**22.33**	**1,927.87**	**2.43**	**578.36**	**1.70**
Impact of allowed losses					0.65	589.50	0.74	1.40	-	-	-	-
Total Cost of Service	**11.10**	**10,006.49**	**12.63**	**23.73**	**11.10**	**10,006.49**	**12.63**	**23.73**	**1,927.87**	**2.43**	**578.36**	**1.70**
Cross Subsidy				17.66				17.66	9,734.16	17.66		17.66
Average Applicable Tariff				**41.39**				**41.39**	**11,662.03**	**20.09**	**578.36**	**19.36**

Cost of Service & Proposed Use of System Charges (Proposal 1)

For Eligilble BPC's (One MW & above at One Premise)

ANNEX-I-A(i)

SEPCO

30.00%	70.00%

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 -- C3(a)			
Tariff Category	Bulk Supply -- C3(a)				Bulk Supply -- C3(a)				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	10.58			10.58	10.45			10.45	-	-		-
Generation Cost - Capacity		7,582.57	9.57	9.57		7,484.76	9.45	9.45	-	-		-
Transmission Charges		747.11	0.94	0.94		737.48	0.93	0.93	737.48	0.93	221.24	0.65
Market Operator's Fee		4.42	0.01	0.01		4.36	0.01	0.01				
Distribution Use of System		1,205.95	1.52	1.52		1,190.39	1.50	1.50	1,190.39	1.50	357.12	1.05
Total Applicable Costs	**10.58**	**9,540.06**	**12.04**	**22.62**	**10.45**	**9,416.99**	**11.88**	**22.33**	**1,927.87**	**2.43**	**578.36**	**1.70**
Impact of allowed losses					0.14	123.07	0.16	0.29	-	-	-	-
Total Cost of Service	**10.58**	**9,540.06**	**12.04**	**22.62**	**10.58**	**9,540.06**	**12.04**	**22.62**	**1,927.87**	**2.43**	**578.36**	**1.70**
Cross Subsidy				16.61				16.61	9,154.45	16.61	-	16.61
Average Applicable Tariff				**39.23**				**39.23**	**11,082.32**	**19.04**	**578.36**	**18.31**

Sukkur Electric Power Company Ltd.

Cost of Service & Proposed Use of System Charges (Proposal 2)

For Eligilble BPC's (One MW & above at One Premise)

ANNEX-I-A(ii)

SEPCO

													30.00%	70.00%
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 -- B3**			
Tariff Category	**Industrial -- B3**					**Industrial -- B3**					**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	11.10			11.10		9.76			9.76		-	-		-
Generation Cost - Capacity		3,403.27	10.36	10.36			2,992.41	9.11	9.11		-	-		-
Transmission Charges		335.41	1.02	1.02			294.92	0.90	0.90		294.92	0.90	88.48	0.63
Market Operator's Fee		1.89	0.01	0.01			1.67	0.01	0.01					
Distribution Use of System		538.06	1.64	1.64			473.11	1.44	1.44		473.11	1.44	141.93	1.01
Total Applicable Costs	**11.10**	**4,278.63**	**13.02**	**24.13**		**9.76**	**3,762.11**	**11.45**	**21.21**		**768.03**	**2.34**	**230.41**	**1.64**
Impact of allowed losses						1.34	516.53	1.57	2.91		-	-	-	-
Total Cost of Service	**11.10**			**24.13**		**11.10**	**4,278.63**	**13.02**	**24.13**		**768.03**	**2.34**	**230.41**	**1.64**
Cross Subsidy				9.52					9.52		3,128.49	9.52		9.52
Average Applicable Tariff				**33.65**					**33.65**		**3,896.52**	**11.86**	**230.41**	**11.16**

Cost of Service & Proposed Use of System Charges (Proposal 2)

For Eligilble BPC's (One MW & above at One Premise)

ANNEX-I-A(ii)

SEPCO

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 -- B4			
Tariff Category	Industrial -- B4				Industrial -- 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	9.89			9.89	9.76			9.76	-	-		-
Generation Cost -'Capacity		4,231.54	12.88	12.88		4,176.95	12.72	12.72	-	-		-
Transmission Charges		417.04	1.27	1.27		411.66	1.25	1.25	411.66	1.25	123.50	0.88
Market Operator's Fee		2.36	0.01	0.01		2.33	0.01	0.01				
Distribution Use of System		256.16	0.78	0.78		252.85	0.77	0.77	252.85	0.77	75.86	0.54
Total Applicable Costs	**9.89**	**4,907.10**	**14.94**	**24.83**	**9.76**	**4,843.79**	**14.75**	**24.51**	**664.52**	**2.02**	**199.35**	**1.42**
Impact of allowed losses					0.13	63.30	0.19	0.32	-	-	-	-
Total Cost of Service	**9.89**	**4,907.10**	**14.94**	**24.83**	**9.89**	**4,907.10**	**14.94**	**24.83**	**664.52**	**2.02**	**199.35**	**1.42**
Cross Subsidy				8.29				8.29	2,722.33	8.29		8.29
Average Applicable Tariff				**33.11**				**33.11**	**3,386.84**	**10.31**	**199.35**	**9.70**

Cost of Service & Proposed Use of System Charges (Proposal 2)

For Eligilble BPC's (One MW & above at One Premise)

ANNEX-I-A(ii)

SEPCO

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 -- C2(b)			
Tariff Category	Bulk Supply -- C2(b)				Bulk Supply -- 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	11.10			11.10	9.76			9.76	-	-		-
Generation Cost - Capacity		3,184.57	10.04	10.04		2,800.12	8.82	8.82	-	-		-
Transmission Charges		313.78	0.99	0.99		275.90	0.87	0.87	275.90	0.87	82.77	0.61
Market Operator's Fee		1.86	0.01	0.01		1.63	0.01	0.01	-	-		-
Distribution Use of System		506.48	1.60	1.60		445.34	1.40	1.40	445.34	1.40	133.60	0.98
Total Applicable Costs	**11.10**	**4,006.68**	**12.63**	**23.73**	**9.76**	**3,522.98**	**11.10**	**20.86**	**721.23**	**2.27**	**216.37**	**1.59**
Impact of allowed losses					1.34	483.70	1.52	2.86	-	-	-	-
Total Cost of Service	**11.10**	**4,006.68**	**12.63**	**23.73**	**11.10**	**4,006.68**	**12.63**	**23.73**	**721.23**	**2.27**	**216.37**	**1.59**
Cross Subsidy				17.66				17.66	5,603.26	17.66		17.66
Average Applicable Tariff				**41.39**				**41.39**	**6,324.50**	**19.93**	**216.37**	**19.25**

Sukkur Electric Power Company Ltd.

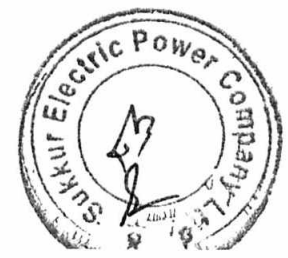
Cost of Service & Proposed Use of System Charges (Proposal 2)

For Eligilble BPC's (One MW & above at One Premise)

ANNEX-I-A(ii)

SEPCO

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 -- C3(a)			
Tariff Category	Bulk Supply -- C3(a)				Bulk Supply -- C3(a)				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	9.89			9.89	9.76			9.76	-	-		-
Generation Cost - Capacity		2,836.71	8.94	8.94		2,800.12	8.82	8.82	-	-		-
Transmission Charges		279.50	0.88	0.88		275.90	0.87	0.87	275.90	0.87	82.77	0.61
Market Operator's Fee		1.65	0.01	0.01		1.63	0.01	0.01				
Distribution Use of System		451.16	1.42	1.42		445.34	1.40	1.40	445.34	1.40	133.60	0.98
Total Applicable Costs	**9.89**	**3,569.03**	**11.25**	**21.14**	**9.76**	**3,522.98**	**11.10**	**20.86**	**721.23**	**2.27**	**216.37**	**1.59**
Impact of allowed losses					0.13	46.04	0.15	0.27	-	-	-	-
Total Cost of Service	**9.89**	**3,569.03**	**11.25**	**21.14**	**9.89**	**3,569.03**	**11.25**	**21.14**	**721.23**	**2.27**	**216.37**	**1.59**
Cross Subsidy				18.09				18.09	5,741.01	18.09		18.09
Average Applicable Tariff				**39.23**				**39.23**	**6,462.25**	**20.37**	**216.37**	**19.68**



Annex-1-B (i) & (ii) Only Stranded Cost

Cost of Service & Proposed Use of System Charges (Stranded Cost- Proposal 1)

For Eligilble BPC's (One MW & above at One Premise)

ANNEX-1-B (i)

SEPCO

														30.00%	70.00%
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 -- B3**				
Tariff Category	**Industrial -- B3**					**Industrial -- B3**					**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	11.10			11.10		10.45			10.45		-	-		-	
Generation Cost - Capacity		7,953.30	10.36	10.36			7,484.76	9.75	9.75		7,484.76	9.75	2,245.43	6.82	
Transmission Charges		783.85	1.02	1.02			737.67	0.96	0.96		-	-		-	
Market Operator's Fee		4.43	0.01	0.01			4.17	0.01	0.01						
Distribution Use of System		1,257.43	1.64	1.64			1,183.35	1.54	1.54		-	-		-	
Total Applicable Costs	**11.10**	**9,999.01**	**13.02**	**24.13**		**10.45**	**9,409.94**	**12.26**	**22.70**		**7,484.76**	**9.75**	**2,245.43**	**6.82**	
Impact of allowed losses						0.65	589.06	0.77	1.42		-	-	-	-	
Total Cost of Service	**11.10**	**9,999.01**	**13.02**	**24.13**		**11.10**	**9,999.01**	**13.02**	**24.13**		**7,484.76**	**9.75**	**2,245.43**	**6.82**	
Cross Subsidy				9.52					9.52		-	-		-	
Average Applicable Tariff				**33.65**					**33.65**		**7,484.76**	**9.75**	**2,245.43**	**6.82**	

Sukkur Electric Power Company Ltd.

Cost of Service & Proposed Use of System Charges (Stranded Cost- Proposal 1)

For Eligilble BPC's (One MW & above at One Premise)

ANNEX-1-B (i)

SEPCO

30.00%	70.00%

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 -- B4			
Tariff Category	Industrial -- B4				Industrial -- 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	9.89			9.89	9.80			9.80	-	-		-
Generation Cost - Capacity		7,084.55	12.88	12.88		7,022.92	12.77	12.77	7,022.92	12.77	2,106.88	8.94
Transmission Charges		698.23	1.27	1.27		692.15	1.26	1.26	-	-		-
Market Operator's Fee		3.94	0.01	0.01		3.91	0.01	0.01	-	-		-
Distribution Use of System		428.86	0.78	0.78		425.13	0.77	0.77	-	-		-
Total Applicable Costs	**9.89**	**8,215.59**	**14.94**	**24.83**	**9.80**	**8,144.11**	**14.81**	**24.61**	**7,022.92**	**12.77**	**2,106.88**	**8.94**
Impact of allowed losses					0.09	71.48	0.13	0.22	-	-	-	-
Total Cost of Service	**9.89**	**8,215.59**	**14.94**	**24.83**	**9.89**	**8,215.59**	**14.94**	**24.83**	**7,022.92**	**12.77**	**2,106.88**	**8.94**
Cross Subsidy				8.29				8.29	-	-		-
Average Applicable Tariff				**33.11**				**33.11**	**7,022.92**	**12.77**	**2,106.88**	**8.94**

Cost of Service & Proposed Use of System Charges (Stranded Cost- Proposal 1)

For Eligilble BPC's (One MW & above at One Premise)

ANNEX-1-B (i)

SEPCO

												30.00%	70.00%	

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 -- C2(b)			
Tariff Category	Bulk Supply -- C2(b)				Bulk Supply -- 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	11.10			11.10	10.45			10.45	-	-		-
Generation Cost - Capacity		7,953.30	10.04	10.04		7,484.76	9.45	9.45	7,484.76	9.45	2,245.43	6.61
Transmission Charges		783.64	0.99	0.99		737.48	0.93	0.93	-	-		-
Market Operator's Fee		4.63	0.01	0.01		4.36	0.01	0.01				
Distribution Use of System		1,264.91	1.60	1.60		1,190.39	1.50	1.50	-	-		-
Total Applicable Costs	**11.10**	**10,006.49**	**12.63**	**23.73**	**10.45**	**9,416.99**	**11.88**	**22.33**	**7,484.76**	**9.45**	**2,245.43**	**6.61**
Impact of allowed losses					0.65	589.50	0.74	1.40	-	-	-	-
Total Cost of Service	**11.10**	**10,006.49**	**12.63**	**23.73**	**11.10**	**10,006.49**	**12.63**	**23.73**	**7,484.76**	**9.45**	**2,245.43**	**6.61**
Cross Subsidy				17.66				17.66	-	-		-
Average Applicable Tariff				**41.39**				**41.39**	**7,484.76**	**9.45**	**2,245.43**	**6.61**

Sukkur Electric Power Company Ltd.

Cost of Service & Proposed Use of System Charges (Stranded Cost- Proposal 1)

For Eligilble BPC's (One MW & above at One Premise)

ANNEX-1-B (i)

SEPCO

30.00%	70.00%

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 -- C3(a)			
Tariff Category	Bulk Supply -- C3(a)				Bulk Supply -- C3(a)				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	10.58			10.58	10.45			10.45	-	-		-
Generation Cost - Capacity		7,582.57	9.57	9.57		7,484.76	9.45	9.45	7,484.76	9.45	2,245.43	6.61
Transmission Charges		747.11	0.94	0.94		737.48	0.93	0.93	-	-		-
Market Operator's Fee		4.42	0.01	0.01		4.36	0.01	0.01				
Distribution Use of System		1,205.95	1.52	1.52		1,190.39	1.50	1.50	-	-		-
Total Applicable Costs	**10.58**	**9,540.06**	**12.04**	**22.62**	**10.45**	**9,416.99**	**11.88**	**22.33**	**7,484.76**	**9.45**	**2,245.43**	**6.61**
Impact of allowed losses					0.14	123.07	0.16	0.29	-	-	-	-
Total Cost of Service	**10.58**	**9,540.06**	**12.04**	**22.62**	**10.58**	**9,540.06**	**12.04**	**22.62**	**7,484.76**	**9.45**	**2,245.43**	**6.61**
Cross Subsidy				16.61				16.61	-	-		-
Average Applicable Tariff				**39.23**				**39.23**	**7,484.76**	**9.45**	**2,245.43**	**6.61**

Cost of Service & Proposed Use of System Charges (Stranded Cost- Proposal 2)

For Eligilble BPC's (One MW & above at One Premise)

Annex-1-B (ii)

SEPCO

													30.00%	70.00%
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 -- B3**			
Tariff Category	**Industrial -- B3**					**Industrial -- B3**					**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	11.10			11.10		9.76			9.76		-	-		-
Generation Cost - Capacity		3,403.27	10.36	10.36			2,992.41	9.11	9.11		2,992.41	9.11	897.72	6.38
Transmission Charges		335.41	1.02	1.02			294.92	0.90	0.90		-	-		-
Market Operator's Fee		1.89	0.01	0.01			1.67	0.01	0.01					
Distribution Use of System		538.06	1.64	1.64			473.11	1.44	1.44		-	-		-
Total Applicable Costs	**11.10**	**4,278.63**	**13.02**	**24.13**		**9.76**	**3,762.11**	**11.45**	**21.21**		**2,992.41**	**9.11**	**897.72**	**6.38**
Impact of allowed losses						1.34	516.53	1.57	2.91		-	-	-	-
Total Cost of Service	**11.10**			**24.13**		**11.10**	**4,278.63**	**13.02**	**24.13**		**2,992.41**	**9.11**	**897.72**	**6.38**
Cross Subsidy				9.52					9.52		-	-		-
Average Applicable Tariff				**33.65**					**33.65**		**2,992.41**	**9.11**	**897.72**	**6.38**

Sukkur Electric Power Company Ltd.

Cost of Service & Proposed Use of System Charges (Stranded Cost- Proposal 2)

For Eligilble BPC's (One MW & above at One Premise)

Annex-1-B (ii)

SEPCO

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 -- B4			
Tariff Category	Industrial -- B4				Industrial -- 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	9.89			9.89	9.76			9.76	-	-		-
Generation Cost - Capacity		4,231.54	12.88	12.88		4,176.95	12.72	12.72	4,176.95	12.72	1,253.09	8.90
Transmission Charges		417.04	1.27	1.27		411.66	1.25	1.25	-	-		-
Market Operator's Fee		2.36	0.01	0.01		2.33	0.01	0.01				
Distribution Use of System		256.16	0.78	0.78		252.85	0.77	0.77	-	-		-
Total Applicable Costs	**9.89**	**4,907.10**	**14.94**	**24.83**	**9.76**	**4,843.79**	**14.75**	**24.51**	**4,176.95**	**12.72**	**1,253.09**	**8.90**
Impact of allowed losses					0.13	63.30	0.19	0.32	-	-	-	-
Total Cost of Service	**9.89**	**4,907.10**	**14.94**	**24.83**	**9.89**	**4,907.10**	**14.94**	**24.83**	**4,176.95**	**12.72**	**1,253.09**	**8.90**
Cross Subsidy				8.29				8.29	-	-		-
Average Applicable Tariff				**33.11**				**33.11**	**4,176.95**	**12.72**	**1,253.09**	**8.90**

Sukkur Electric Power Company Ltd.

Cost of Service & Proposed Use of System Charges (Stranded Cost- Proposal 2)

For Eligilble BPC's (One MW & above at One Premise)

Annex-1-B (ii)

SEPCO

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 -- C2(b)			
Tariff Category	Bulk Supply -- C2(b)				Bulk Supply -- 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	11.10			11.10	9.76			9.76	-	-		-
Generation Cost - Capacity		3,184.57	10.04	10.04		2,800.12	8.82	8.82	2,800.12	8.82	840.04	6.18
Transmission Charges		313.78	0.99	0.99		275.90	0.87	0.87	-	-		-
Market Operator's Fee		1.86	0.01	0.01		1.63	0.01	0.01				
Distribution Use of System		506.48	1.60	1.60		445.34	1.40	1.40	-	-		-
Total Applicable Costs	**11.10**	**4,006.68**	**12.63**	**23.73**	**9.76**	**3,522.98**	**11.10**	**20.86**	**2,800.12**	**8.82**	**840.04**	**6.18**
Impact of allowed losses					1.34	483.70	1.52	2.86	-	-	-	-
Total Cost of Service	**11.10**	**4,006.68**	**12.63**	**23.73**	**11.10**	**4,006.68**	**12.63**	**23.73**	**2,800.12**	**8.82**	**840.04**	**6.18**
Cross Subsidy				17.66				17.66	-	-		-
Average Applicable Tariff				**41.39**				**41.39**	**2,800.12**	**8.82**	**840.04**	**6.18**

Sukkur Electric Power Company Ltd.

Cost of Service & Proposed Use of System Charges (Stranded Cost- Proposal 2)

For Eligilble BPC's (One MW & above at One Premise)

Annex-1-B (ii)

SEPCO

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 -- C3(a)			
Tariff Category	Bulk Supply -- C3(a)				Bulk Supply -- C3(a)				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	9.89			9.89	9.76			9.76	-	-		-
Generation Cost - Capacity		2,836.71	8.94	8.94		2,800.12	8.82	8.82	2,800.12	8.82	840.04	6.18
Transmission Charges		279.50	0.88	0.88		275.90	0.87	0.87	-	-		-
Market Operator's Fee		1.65	0.01	0.01		1.63	0.01	0.01	-	-		-
Distribution Use of System		451.16	1.42	1.42		445.34	1.40	1.40	-	-		-
Total Applicable Costs	**9.89**	**3,569.03**	**11.25**	**21.14**	**9.76**	**3,522.98**	**11.10**	**20.86**	**2,800.12**	**8.82**	**840.04**	**6.18**
Impact of allowed losses					0.13	46.04	0.15	0.27	-	-	-	-
Total Cost of Service	**9.89**	**3,569.03**	**11.25**	**21.14**	**9.89**	**3,569.03**	**11.25**	**21.14**	**2,800.12**	**8.82**	**840.04**	**6.18**
Cross Subsidy				18.09				18.09	-	-		-
Average Applicable Tariff				**39.23**				**39.23**	**2,800.12**	**8.82**	**840.04**	**6.18**

Annex-2 (Cost of Service Study)

Annex-A

SUKKUR ELECTRIC POWER COMPANY

COST OF SERVICE STUDY

FOR

FY 2025-26

Annex-A

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Sukkur Electric Power Company Ltd.

Annex-A

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Sukkur Electric Power Company Ltd.

Annex-A

Cost of Service (COS) Study:

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 The Cost of Service (COS) study is the fundamental tool for evaluating and establishing component wise cost of Energy, Demand and Customer Services. It enables to determine the cost customer and load wise. Due to it, DISCO and consumers can make sales plan in advance according to determined expected cost. It also help DISCO to rationalize cost and sales. Use of Service charges is to be assessed through this study, which will help to make operational the CTBCM.It will help to meet the energy resources and to accommodate customers' expectations of control over their usage and utility bills.

Fully Allocated Cost of Service Study (FACOS) Model:

FACOS is a model developed in MS Excel with the support of USAID for DISCO's 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.

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.

Sukkur Electric Power Company Ltd.

Annex-A

Fundamental Assumptions:

Table 1

Description	FY 2025-26
Allowed Rate of Return (WACC) (NEPRA Determination)	11.00%
Capital Work in Progress ("CWIP")	CWIP 100%
Working Capital Allowance to be included in Rate Base	NO
Prior Year Adjustment (Rs. In Millions)	-5,270.00
Demand Allocation Methodology (highest coincident peak in the year).	12 CP
Alternative is 12CP that means average of 12 months coincident peak.	(Single Annual Peak)
Customer Growth %	1.32%
Model Year	FY 2025-26
Base Year	2023-24

Projections and Revenue Requirement for Financial Year 2025-26:

The Revenue Requirement (RR) is the fundamental input to the Cost of Service of SEPCO 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 SEPCO.

Table 2

Description	FY 2025-26	Source
Units Purchased (MkWh)	4,060.67	Projected for the FY 2025-26
Units Sold (MkWh)	3,398.48	
Assessed T&D Losses	16.31%	
Consumer Growth	1.32%	
Average Monthly MDI (MW) (Non-Coincidence at CDPs)	869	
Peak Demand (MW at 11 kv Coincindent	1,097	
Average Monthly MDI (MW) Recorded (Non Coincidential at Meters)	439	
Energy Purchase Price (Rs/kWh)	9.63	
Capacity Charges (Rs/kW/Month)	6,201.19	
T.UoS Rate (Rs/kW/Month)	543.08	
MOF (Rs/kW/Month)	3.47	Actual basis in Fy-2023-24
Energy Charges (Rs. M)	39,106	Calculated by uing above rates
Capacity Charges (Rs. M)	64,666	
T.UoS Rate (Rs. M)/MOF	6,441	
Power Purchase Price (Rs. M)	110,213	
O&M Cost (Rs. M)	15,796	NEPRA Determined Tariff 2025-26 vide Letter No.NEPRA/R/ADG(Trf)/TRF-630 & TRF-631/SEPCO-2025/9273-79 Dated: June 23, 2025
Depreciation (Rs. M)	1,791	
RORB (Rs. M)	4,092	
Gross Distribution Margin	15,796	
Other Income (Rs. M)	2,806	
Distribution Margin (net)	15,796	
Prior Year Adjustment (Rs. M)	(5,270)	
Revenue Requirement (Rs. M)	120,739	
Cost per KWH	35.53	

Sukkur Electric Power Company Ltd.

Annex-A

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)**
Energy Charges	39,106
Capacity Charges	64,666
T.UoS Rate/ MOF	6,441
Power Purchase Price	110,213
O&M Cost	15,796
Depreciation	1,791
RORB	4,092
Other Income (less other income)	2,806
Distribution Margin	15,796
Prior Year Adjustment	- 5,270
Revenue Requirement	120,739

Line Losses Charged on Voltage Levels:

T&D Line losses Target as assigned by NEPRA
Table 4. Line losses as a percentage on received units at each voltage level are calculated on the basis of sales data of FY 2023-24.

Table 4

Customer Class		Meter	0.2kV*	0.4kV*	11 kV	132/66kV
T&D Technical Loss (%) - Technical Breakdown			5.19%	5.19%	10.92%	1.29%
T&D Technical Loss (%) - Simple Breakdown			4.34%	4.34%	10.68%	1.29%
Aggregate T&D Loss(%)			**16.31%**			

Sukkur Electric Power Company (Pvt) Ltd.

Annex-A

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	A3a	C1a
		H2	B1b	E1i
		K1a	B2a	E1ii
		K1b	B2b	E2
			C1b	
			C1c	
			D1a	
			D1b	
			D2a	
			D2b	
			G1	
			G2	

Sukkur Electric Power Company Ltd.

Annex-A

SEPCO Tariff determined by NEPRA in June-2025:

Tariffs in respect of XWDISCO's and K-Electric for various categories including SEPCO consumers as notified by NEPRA vide Letter No. NEPRA/R/ADG(Trf)-630 & Trf-631/SEPCO-2025/9273-79 Dated: June 23, 2025.

Table 6

Tariff determined by NEPRA (23/06/2025)				
TARIFF CATAGORIES		Fixed Charges Rs/Cons/ M	Fixed Charges Rs/kW/M	Variable Charges Rs/kWh
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			37.99
ix	401-500Units	200		40.20
x	501-600Units	400		41.62
xi	601-700Units	600		42.76
xii	Above 700 Units	800		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
E-1 (ii)	Temporary E-1 (ii)	5000		53.44
	Electric vehicle charging station			23.57
A2(d)	Electric Vehicles			

	INDUSTRIAL			
B1(a)	B1	1000		30.80
B1(b)	B1- TOU (Peak)	1000		36.74

Sukkur Electric Power Company Ltd.

Annex-A

Tariff determined by NEPRA (23/06/2025)				
TARIFF CATAGORIES		Fixed Charges	Fixed Charges	Variable Charges
		Rs/Cons/ M	Rs/kW/M	Rs/kWh
	B1 - TOU (Off-peak)	1000		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		43.39
C1 (b)	C1(b) exceeding 5 kW		1250	40.63
C1(c)	Time of Use (TOU) - Peak		1250	46.31
	Time of Use (TOU) - Off-Peak		1250	37.54
C2 (a)	C2 Supply at 11 kV		1250	40.57
C2 (b)	Time of Use (TOU) - Peak		1250	46.31
	Time of Use (TOU) - Off-Peak		1250	36.03
C3 (a)	C3 Supply above 11 kV		1250	40.77
C3 (b)	Time of Use (TOU) - Peak		1250	46.31
	Time of Use (TOU) - Off-Peak		1250	35.76
	AGRICULTURAL TUBE WELLS - Tariff D			
D1 (a)	D1 Scarp			31.87
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/Railway Traction 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
K2	Rawat Lab			
A3	General Service	1000		42.48

Sukkur Electric Power Company Ltd.

Annex-A

Results of 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 **Table 7**below:

Table 7

Revenue Requirement Allocation %age					
Discription	**Distribution Margin**	**Energy**	**Demand**	**Customer**	**Total**
Energy Charges	-	100%	-		100%
Capacity Charges	-	-	100%	-	100%
T.UoSC	-	-	100%	-	100%
MOF	-	-	100%	-	100%
Distribution Margin	Distribution Margin	-	85%	15%	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

FY :2025-26 Revenue Requirement Allocation Rs. (M)				
Discription	**Energy**	**Demand**	**Customer**	**Total**
Energy Charges	39,106	-	-	39,106
Capacity Charges		64,666		64,666
T.UoSC / MOF		6,441		6,441
Power Purchase Price	39,106			110,213
Distribution Margin			15,796	15,796
Prior Year Adjustment			- 5,270	- 5,270
Revenue Requirements	39,106			120,739.0

Revenue as per NEPRA Tariff by Customer Category and Voltage Level

The Table 9 below provides detailed category-wise estimated revenue and average (Rs./kWh) thereof. Whereas the 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 Tariffs in respect of XWDISCO's and K-Electric for various categories including SEPCO consumers as notified by NEPRA vide Letter No. NEPRA/R/ADG(Trf)-630 & Trf-631/SEPCO-2025/9273-79 Dated: June 23, 2025.

Sukkur Electric Power Company Ltd.

Annex-A

Table 9

FY 2025-26							
Consumer Category	Voltage	MDI MW	Sales (GWh)	Fixed Charge Rs. (M)	Variable Charge Rs. (M)	Total Revenue Rs. (M)	Rs./KWH
Residential -- A1(a)	0.2kV	295	1628	36620	19668	56288	34.58
Residential -- A1(b)	0.4kV	10	25	1287	295	1582	64.42
Commercial -- A2(a)	0.2kV	43	83	5356	998	6354	76.90
Commercial -- A2(b)	0.4kV	3	14	322	164	486	35.61
Commercial -- A2(c)	0.4kV	40	146	4924	1758	6682	45.66
Commercial -- A2(d)	0.4kV	0	0	0	0	0	0.00
Industrial -- B1(a)	0.2kV	5	27	653	325	978	36.35
Industrial -- B2(a)	0.4kV	6	14	751	168	920	65.68
Industrial -- B1(b)	0.4kV	28	99	3531	1189	4719	47.70
Industrial -- B2(b)	0.4kV	97	352	12084	4226	16310	46.37
Industrial -- B3	11kV	5	45	574	514	1088	24.13
Industrial -- B4	132/66kV	5	32	466	320	786	24.83
Single Point Supply -- C1(a)	0.2kV	1	8	121	95	215	27.51
Single Point Supply -- C1(b)	0.4kV	5	32	561	380	941	29.74
Single Point Supply -- C2(a)	132/66kV	1	7	123	78	201	29.27
Single Point Supply -- C3(a)	11kV	2	6	219	63	282	45.37
Single Point Supply -- C1(c)	11kV	10	79	1210	944	2154	27.42
Single Point Supply -- C2(b)	0.4kV	10	94	1154	1067	2221	23.73
Single Point Supply -- C3(b)	132/66kV	0	0	0	0	0	0.00
Agricultural --D1(a)	0.4kV	4	15	536	176	712	48.68
Agricultural --D2(a)	0.4kV	2	9	306	109	415	45.62
Agricultural --D2(b)	0.4kV	21	82	2576	988	3564	43.33
Agricultural --D1(b)	0.4kV	2	13	263	156	419	32.36
Temporary Supply -- E1(i)	0.2kV	0	0	0	0	0	25.03
Temporary Supply -- E1(ii)	0.2kV	0	0	17	5	21	56.16
Temporary Supply -- E2	0.2kV	0	0	28	5	33	0.00
Public Lighting -- G-1	0.4kV	6	311	804	3731	4536	14.60
Residential Colonies -- H-1	11kV	0	1	48	9	58	70.36
Azad Jammu Kashmir - K1a	132/66 kv	0	0	0	0	0.0	0.00
Azad Jammu Kashmir - K1b	132/66 kv	0	0	0	0	0	0.00
A3 General	0.4kV	44	279	5417	3354	8772	31.42
Total		**647.48**	**3,398.48**	**79,953**	**40,786**	**120,739**	**35.53**

Table 10

FY 2025-26						
Consumer Class	MDI MW	Sales (GWh)	Fixed Charge Rs. (M)	Variable Charge	Total Revenue Rs. (M)	Rs./KWH
0.2 KV	345.28	1,746.01	42,795	21,095	63,890	**36.59**
0.4 KV	278.95	1,468.16	34,574	17,639	52,213	**35.56**
11 KV	16.20	146.43	1,899	1,670	3,569	**24.37**
132 KV	7.05	37.87	685	383	1,068	**28.19**
G. TOTAL	**647.48**	**3,398.48**	**79,953**	**40,786**	**120,739**	**35.53**

Sukkur Electric Power Company Ltd.

Annex-A

Cost of Service Functionalized Rates (Tariff Wise)

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

Table 11

FY 2025-26										
Classes	No of Customers	Energy	Demand	Generation Cost		Transmission	MOF	Distribution Cost		Total Cost
		GWH	MW	Energy (Rs. M)	Demand (Rs. M)	Cost (Rs. M)	Cost (Rs. M)	Demand (Rs. M)	Customer (Rs. M)	
Residential -- A1(a)	645,000	1,628	295	19,060	29,744	2,948	10.28	3,928	607	56,298
Residential -- A1(b)	2,050	25	10	288	1,046	104	0.36	138	8	1,583
Commercial -- A2(a)	84,700	83	43	967	4,350	431	1.50	575	31	6,356
Commercial -- A2(b)	297	14	3	160	261	26	0.09	35	4	486
Commercial -- A2(c)	4,932	146	40	1,714	3,999	396	1.38	528	45	6,683
Commercial -- A2(d)	1	-	-	-	-	-	-	-	-	-
Industrial -- B1(a)	1,066	27	5	315	530	53	0.18	70	10	978
Industrial -- B2(a)	365	14	6	164	610	60	0.21	81	4	920
Industrial -- B1(b)	4,918	99	28	1,159	2,868	284	0.99	379	30	4,720
Industrial -- B2(b)	3,209	352	97	4,119	9,815	973	3.39	1,296	107	16,314
Industrial -- B3	29	45	5	501	467	46	0.17	60	14	1,089
Industrial -- B4	2	32	5	313	408	40	0.17	18	7	786
Single Point Supply -- C1(a)	166	8	1	92	98	10	0.03	13	3	215
Single Point Supply -- C1(b)	149	32	5	371	456	45	0.16	60	10	942
Single Point Supply -- C2(a)	9	7	1	76	100	10	0.04	13	2	201
Single Point Supply -- C3(a)	1	6	2	61	191	19	0.08	8	1	282
Single Point Supply -- C1(c)	186	79	10	920	983	97	0.34	130	24	2,154
Single Point Supply -- C2(b)	20	94	10	1,039	940	93	0.34	121	28	2,222
Single Point Supply -- C3(b)	-	-	-	-	-	-	-	-	-	-
Agricultural --D1(a)	2,799	15	4	171	435	43	0.15	58	4	712
Agricultural --D2(a)	3,486	9	2	106	248	25	0.09	33	3	415
Agricultural --D2(b)	3,916	82	21	963	2,092	207	0.72	276	25	3,565
Agricultural --D1(b)	37	13	2	152	214	21	0.07	28	4	419
Temporary Supply -- E1(i)	1	0	0	0	0	0	0.00	0	0	0
Temporary Supply -- E1(ii)	19	0	0	4	13	1	0.00	2	0	21
Temporary Supply -- E2	8	0	0	5	23	2	0.01	3	0	33
Public Lighting -- G	450	311	6	3,637	653	65	0.23	86	95	4,536
Residential Colonies -- H	16	1	0	9	39	4	0.01	5	0	58
Azad Jammu Kashmir - K1a	-		-	-	-	-	-	-	-	
Azad Jammu Kashmir - K1b	-		-	-	-	-	-	-	-	
A3 General	10,438	279	44	3,269	4,400	436	1.52	581	85	8,773
Total	**768,272**	**3,398**	**647**	**39,634**	**64,986**	**6,441**		**8,525**	**1,152**	**120,739**

Sukkur Electric Power Company Ltd.

Annex-A

Based on the cost drivers (energy, demand & customers) based allocation of overall Revenue Requirement of SEPCO 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											
Customer Class	Voltage 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	645,000	1,627.86	295.46	11.71	8,389.09	831.47	2.90	1,107.97	171.28	34.58
Residential -- A1 (b)	0.4kV	2,050	24.57	10.39	11.71	8,389.09	831.47	2.90	1,107.97	60.19	64.43
Commercial -- A2 (a)	0.2kV	84,700	82.63	43.21	11.71	8,389.09	831.47	2.90	1,107.97	59.44	76.92
Commercial -- A2 (b)	0.4kV	297	13.64	2.60	11.71	8,389.09	831.47	2.90	1,107.97	133.66	35.62
Commercial -- A2 (c)	0.4kV	4,932	146.35	39.73	11.71	8,389.09	831.47	2.90	1,107.97	93.76	45.67
Commercial -- A2(d)	0.4kV	1	-	-	-	-	-	-	-	-	-
Industrial -- B1 (a)	0.2kV	1,066	26.90	5.27	11.71	8,389.09	831.47	2.90	1,107.97	158.78	36.36
Industrial -- B2 (a)	0.4kV	365	14.00	6.06	11.71	8,389.09	831.47	2.90	1,107.97	58.78	65.69
Industrial -- B1 (b)	0.4kV	4,918	98.95	28.49	11.71	8,389.09	831.47	2.90	1,107.97	88.40	47.71
Industrial -- B2 (b)	0.4kV	3,209	351.75	97.50	11.71	8,389.09	831.47	2.90	1,107.97	91.82	46.38
Industrial -- B3	11kV	29	45.12	4.90	11.10	7,953.30	788.28	2.90	1,025.46	231.97	24.1291
Industrial -- B4	132/66k	2	31.67	4.80	9.89	7,084.55	702.17	2.90	309.92	118.94	24.83
Single P. Supply C1(a)	0.2kV	166	7.82	0.97	11.71	8,389.09	831.47	2.90	1,107.97	249.75	27.51
Single P. Supply C1(b)	0.4kV	149	31.66	4.53	11.71	8,389.09	831.47	2.90	1,107.97	177.97	29.74
Single P. Supply C2(a)	11kV	9	6.88	1.05	11.10	7,953.30	788.28	2.90	1,025.46	165.21	29.27
Single P. Supply C3(a)	132/66k	1	6.20	2.25	9.89	7,084.55	702.17	2.90	309.92	49.65	45.38
Single P. Supply C1(c)	0.4kV	186	78.55	9.76	11.71	8,389.09	831.47	2.90	1,107.97	204.72	27.43
Single P. Supply C2(b)	11kV	20	93.61	9.84	11.10	7,953.30	788.28	2.90	1,025.46	239.45	23.73
Single P. Supply C3(b)	132/66k	-	-	-	-	-	-	-	-	-	-
Agricultural -- D1(a)	0.4kV	2,799	14.62	4.33	11.71	8,389.09	831.47	2.90	1,107.97	86.03	48.69
Agricultural -- D2(a)	0.4kV	3,486	9.09	2.47	11.71	8,389.09	831.47	2.90	1,107.97	93.85	45.63
Agricultural -- D2(b)	0.4kV	3,916	82.26	20.78	11.71	8,389.09	831.47	2.90	1,107.97	100.72	43.34
Agricultural -- D1(b)	0.4kV	37	12.95	2.13	11.71	8,389.09	831.47	2.90	1,107.97	155.07	32.36
Temporary - E1 (i)	0.2kV	1	0.01	0.00	11.71	8,389.09	831.47	2.90	1,107.97	297.68	25.03
Temporary - E1 (ii)	0.2kV	19	0.38	0.13	11.71	8,389.09	831.47	2.90	1,107.97	87.41	56.17
Temporary - E2	0.2kV	8	0.41	0.23	11.71	8,389.09	831.47	2.90	1,107.97	56.12	80.76
Public Lighting -- G	0.4kV	450	310.58	6.49	11.71	8,389.09	831.47	2.90	1,107.97	1,217.75	14.61
Res Colonies -- H	11kV	16	0.82	0.41	11.10	7,953.30	788.28	2.90	1,025.46	50.06	70.38
A J K - K1a				-	-	-	-	-	-	-	-
A J K - K1b				-	-	-	-	-	-	-	-
A3 General	0.4kV	10,438	279.19	43.71	11.71	8,389.09	831.47	2.90	1,107.97	162.55	31.42
Total	-	**768,272**	**3,398.48**	**647.48**	**11.66**	**8,363.98**	**828.98**	-	**1,097.22**	**148.29**	**35.53**

Sukkur Electric Power Company Ltd.

Annex-A

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

Table 13

FY 2025-26											
Customer Class	Voltage	Sales GWh	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/ Month)	(Rs /kW/ Month)	
Residential -- A1 (a)	0.2kV	1,628	1,627.86	295.46	5,376	8,389	831	3	1,108	171	15,879
Residential -- A1 (b)	0.4kV	25	24.57	10.39	2,308	8,389	831	3	1,108	60	12,699
Commercial -- A2 (a)	0.2kV	83	82.63	43.21	1,866	8,389	831	3	1,108	59	12,257
Commercial -- A2 (b)	0.4kV	14	13.64	2.60	5,125	8,389	831	3	1,108	134	15,590
Commercial -- A2 (c)	0.4kV	146	146.35	39.73	3,595	8,389	831	3	1,108	94	14,020
Commercial -- A2 (d)	0.4 KV	-	-	-	-	-	-	-	-	-	-
Industrial -- B1 (a)	0.2kV	27	26.90	5.27	4,984	8,389	831	3	1,108	159	15,474
Industrial -- B2 (a)	0.4kV	14	14.00	6.06	2,253	8,389	831	3	1,108	59	12,644
Industrial -- B1 (b)	0.4kV	99	98.95	28.49	3,389	8,389	831	3	1,108	88	13,809
Industrial -- B2 (b)	0.4kV	352	351.75	97.50	3,520	8,389	831	3	1,108	92	13,943
Industrial -- B3	11kV	45	45.12	4.90	8,522	7,953	788	3	1,025	232	18,524
Industrial -- B4	132/66k	32	31.67	4.80	5,438	7,085	702	3	310	119	13,657
Single P. Supply C1(a)	0.2kV	8	7.82	0.97	7,839	8,389	831	3	1,108	250	18,420
Single P. Supply C1(b)	0.4kV	32	31.66	4.53	6,823	8,389	831	3	1,108	178	17,333
Single P. Supply C2(a)	11kV	7	6.88	1.05	6,069	7,953	788	3	1,025	165	16,004
Single P. Supply C3(a)	132/66k	6	6.20	2.25	2,270	7,085	702	3	310	50	10,419
Single P. Supply C1(c)	0.4kV	79	78.55	9.76	7,849	8,389	831	3	1,108	205	18,385
Single P. Supply C2(b)	11kV	94	93.61	9.84	8,797	7,953	788	3	1,025	239	18,806
Single P. Supply C3(b)	132/66k	-	-	-	-	-	-	-	-	-	-
Agricultural -- D1(a)	0.4kV	15	14.62	4.33	3,298	8,389	831	3	1,108	86	13,716
Agricultural -- D2(a)	0.4kV	9	9.09	2.47	3,598	8,389	831	3	1,108	94	14,024
Agricultural -- D2(b)	0.4kV	82	82.26	20.78	3,862	8,389	831	3	1,108	101	14,294
Agricultural -- D1(b)	0.4kV	13	12.95	2.13	5,945	8,389	831	3	1,108	155	16,432
Temporary - E1 (i)	0.2kV	0	0.01	0.00	9,343	8,389	831	3	1,108	298	19,972
Temporary - E1 (ii)	0.2kV	0	0.38	0.13	2,744	8,389	831	3	1,108	87	13,162
Temporary - E2	0.2kV	0	0.41	0.23	1,761	8,389	831	3	1,108	56	12,149
Public Lighting -- G	0.4kV	311	310.58	6.49	46,688	8,389	831	3	1,108	1,218	58,238
Res Colonies -- H	11kV	1	0.82	0.41	1,839	7,953	788	3	1,025	50	11,659
A J K - K1a		-	-	-	-	-	-	-	-	-	-
A J K - K1b		-	-	-	-	-	-	-	-	-	-
A3 General	0.4kV	279	279.19	43.71	6,232	8,389	831	3	1,108	163	16,726
Total	-	3,398.48	3,398.48	647.48	6,346	8,364	829	-	1,097	148	16,784

Annex-A

Unbundled Rates Rs./kWh (Tariff Wise)

The functional allocation of Revenue Requirement of SEPCO (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 Class	Voltage	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	1,628	295.46	29.98	1.81	0.01	2.79	34.58
Residential -- A1 (b)	0.4kV	25	10.39	54.27	4.22	0.01	5.93	64.43
Commercial -- A2 (a)	0.2kV	83	43.21	64.36	5.22	0.02	7.33	76.92
Commercial -- A2 (b)	0.4kV	14	2.60	30.88	1.90	0.01	2.84	35.62
Commercial -- A2 (c)	0.4kV	146	39.73	39.03	2.71	0.01	3.91	45.67
Commercial -- A2 (d)	0.4kv	-	-	-	-	-	-	-
Industrial -- B1 (a)	0.2kV	27	5.27	31.42	1.95	0.01	2.98	36.36
Industrial -- B2 (a)	0.4kV	14	6.06	55.30	4.32	0.02	6.06	65.69
Industrial -- B1 (b)	0.4kV	99	28.49	40.69	2.87	0.01	4.13	47.71
Industrial -- B2 (b)	0.4kV	352	97.50	39.61	2.77	0.01	3.99	46.38
Industrial -- B3	11kV	45	4.90	21.46	1.03	0.00	1.64	24.13
Industrial -- B4	132/66kV	32	4.80	22.77	1.28	0.01	0.78	24.83
Single P. Supply C1(a)	0.2kV	8	0.97	24.24	1.24	0.00	2.03	27.51
Single P. Supply C1(b)	0.4kV	32	4.53	26.10	1.43	0.00	2.21	29.74
Single P. Supply C2(a)	11kV	7	1.05	25.65	1.44	0.01	2.18	29.27
Single P. Supply C3(a)	132/66kV	6	2.25	40.75	3.06	0.01	1.57	45.38
Single P. Supply C1(c)	0.4kV	79	9.76	24.22	1.24	0.00	1.96	27.43
Single P. Supply C2(b)	11kV	94	9.84	21.14	0.99	0.00	1.60	23.73
Single P. Supply C3(b)	132/66kV	-	-	-	-	-	-	-
Agricultural -- D1(a)	0.4kV	15	4.33	41.49	2.95	0.01	4.24	48.69
Agricultural -- D2(a)	0.4kV	9	2.47	39.01	2.71	0.01	3.91	45.63
Agricultural -- D2(b)	0.4kV	82	20.78	37.14	2.52	0.01	3.66	43.34
Agricultural -- D1(b)	0.4kV	13	2.13	28.23	1.64	0.01	2.49	32.36
Temporary - E1 (i)	0.2kV	0	0.00	22.22	1.04	0.00	1.76	25.03
Temporary - E1 (ii)	0.2kV	0	0.13	47.51	3.55	0.01	5.10	56.17
Temporary - E2	0.2kV	0	0.23	67.48	5.53	0.02	7.74	80.76
Public Lighting -- G	0.4kV	311	6.49	13.81	0.21	0.00	0.58	14.61
Res Colonies -- H	11kV	1	0.41	59.11	4.76	0.02	6.49	70.38
Azad Jammu Kashmir - K1a		-	-	-	-	-	-	-
Azad Jammu Kashmir - K1b		-	-	-	-	-	-	-
A3 General	0.4kV	279	43.71	27.47	1.56	0.01	2.39	31.42
Total	-	**3,398.48**	**647.48**	**30.78**	**1.90**	-	**2.85**	**35.53**

Annex-A

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 Class	Voltage	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	1,628	36,630	19,668	10,331	12	34.58
Residential -- A1 (b)	0.4kV	25	1,288	295	10,331	12	64.42
Commercial -- A2 (a)	0.2kV	83	5,358	998	10,331	12	76.90
Commercial -- A2 (b)	0.4kV	14	322	164	10,331	12	35.61
Commercial -- A2 (c)	0.4kV	146	4,925	1,758	10,331	12	45.66
Commercial -- A2 (d)	0.2kV	-	-	-	-	-	-
Industrial -- B1 (a)	0.2kV	27	653	325	10,331	12	36.35
Industrial -- B2 (a)	0.4kV	14	752	168	10,331	12	65.68
Industrial -- B1 (b)	0.4kV	99	3,532	1,189	10,331	12	47.70
Industrial -- B2 (b)	0.4kV	352	12,088	4,226	10,331	12	46.37
Industrial -- B3	11kV	45	574	514	9,770	11	24.13
Industrial -- B4	132/66kV	32	466	320	8,100	10	24.83
Single P. Supply C1(a)	0.2kV	8	121	95	10,331	12	27.51
Single P. Supply C1(b)	0.4kV	32	561	380	10,331	12	29.74
Single P. Supply C2(a)	11kV	7	123	78	9,770	11	29.27
Single P. Supply C3(a)	132/66kV	6	219	63	8,100	10	45.37
Single P. Supply C1(c)	0.4kV	79	1,211	944	10,331	12	27.42
Single P. Supply C2(b)	11kV	94	1,154	1,067	9,770	11	23.73
Single P. Supply C3(b)	132/66kV	-	-	-	-	-	-
Agricultural -- D1(a)	0.4kV	14.62	536	176	10,331	12	48.68
Agricultural -- D2(a)	0.4kV	9.09	306	109	10,331	12	45.62
Agricultural -- D2(b)	0.4kV	82.26	2,577	988	10,331	12	43.33
Agricultural -- D1(b)	0.4kV	12.95	264	156	10,331	12	32.36
Temporary - E1 (i)	0.2kV	0.01	0	0	10,331	12	25.03
Temporary - E1 (ii)	0.2kV	0.38	17	5	10,331	12	56.16
Temporary - E2	0.2kV	0.41	28	5	10,331	-	-
Public Lighting -- G	0.4kV	311	805	3,731	10,331	12	14.60
Res Colonies -- H	11kV	1	48	9	-	11	70.36
A J K K1a	132/66 kv	-	-	-	-	-	
A J K K1b	132/66 kv	-	-	-	9,770	-	
A3 General	0.4kV	279	5,419	3,354	10,331	12	31.42
Total	-	**3,398.48**	**79,975**	**40,786**	**8,782**	**12**	**35.53**

Note: Variable Cost in **Table 15** includes energy cost and customer services cost.

Sukkur Electric Power Company Ltd.

Annex-A

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	Demand MW	Revenue As Per NEPRA Tariff			Cost of Service			Difference Subsidy M.PKR	Subsidy Rs.kWh
				Demand Charge (M.PKR)	Energy Charge M.PKR	Total M.PKR	Demand Cost (M.PKR)	Energy Cost M.PKR	Total M.PKR		
Residential A1 (a)	0.2kV	1,627.86	295.46	-	34,581	34,581	-	55,680	55,680	(21,098.88)	(12.96)
Residential A1 (b)	0.4kV	24.57	10.39	-	1,020	1,020	-	1,575	1,575	(555.03)	(22.59)
Commercial A2 (a	0.2kV	82.63	43.21	-	3,094	3,094	-	6,324	6,324	(3,230.00)	(39.09)
Commercial A2 (b	0.4kV	13.64	2.60	63	542	606	322	164	486	120.05	8.80
Commercial A2 (c	0.4kV	146.35	39.73	936	5,318	6,255	4,924	1,758	6,682	(427.19)	(2.92)
Commercial A2 (d	0.4kV	-	-	-	-	-	-	-	-	-	
Industrial B1 (a)	0.2kV	26.90	5.27	-	829	829	-	968	968	(139.24)	(5.18)
Industrial B2 (a)	0.4kV	14.00	6.06	60	430	490	751	168	920	(429.52)	(30.67)
Industrial B1 (b)	0.4kV	98.95	28.49	-	3,011	3,011	-	4,689	4,689	(1,678.47)	(16.96)
Industrial B2 (b)	0.4kV	351.75	97.50	1,984	10,062	12,046	12,084	4,226	16,310	(4,264.59)	(12.12)
Industrial B3	11kV	45.12	4.90	172	1,346	1,518	574	514	1,088	429.67	9.52
Industrial B4	132/66kV	31.67	4.80	121	928	1,049	466	320	786	262.45	8.29
Bulk Supply C1(a)	0.2kV	7.82	0.97	-	339	339	-	212	212	127.14	16.25
Bulk Supply C1(b)	0.4kV	31.66	4.53	118	1,286	1,404	561	380	941	462.38	14.61
Bulk Supply C2(a)	11kV	6.88	1.05	21	279	301	123	78	201	99.30	14.43
Bulk Supply C3(a)	132/66kV	6.20	2.25	33	253	286	219	63	282	4.25	0.68
Bulk Supply C1(c)	0.4kV	78.55	9.76	157	3,050	3,206	1,210	944	2,154	1,052.29	13.40
Bulk Supply C2(b)	11kV	93.61	9.84	369	3,506	3,874	1,154	1,067	2,221	1,653.11	17.66
Bulk Supply C3(b)	132/66kV	-	-	-	-	-	-	-	-	-	-
Agricultural D1(a)	0.4kV	14.62	4.33	-	583	583	-	712	712	(128.80)	(8.81)
Agricultural D2(a)	0.4kV	9.09	2.47	18	263	281	306	109	415	(134.19)	(14.75)
Agricultural D2(b)	0.4kV	82.26	20.78	13	2,365	2,378	2,576	988	3,564	(1,185.89)	(14.42)
Agricultural D1(b)	0.4kV	12.95	2.13	162	459	621	263	156	419	202.04	15.60
Temporary E1 (i)	0.2kV	0.01	0.00	-	1	1	-	0	0	0.30	33.29
Temporary E1 (ii)	0.2kV	0.38	0.13	-	20	20	-	21	21	(0.88)	(2.35)
Temporary E2	0.2kV	0.41	0.23	-	18	18	-	33	33	(15.80)	-
Public Lighting G	0.4kV	310.58	6.49	-	13,327	13,327	-	4,441	4,441	8,886.05	28.61
Residential Col. H	11kV	0.82	0.41	-	35	35	-	57	57	(22.92)	(27.96)
A J K K1a	132/66 kv	-	-	-	-	-	-	-	-	-	-
A J K K1b	132/66 kv	-	-	-	-	-	-	-	-	-	-
A3 General	0.4kV	279.19	43.71	-	11,860	11,860	-	8,686	8,686	3,173.43	11.37
Total	-	3,398.48	647.48	4,226	98,805	103,031	25,534	94,336	119,870	(16,838.94)	(4.95)

Sukkur Electric Power Company Ltd.

Annex-A

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:

Table 17

FY 2025-26											
Customer Class	Voltage	Sales GWh	Demand MW	Revenue As Per NEPRA Tariff		Cost of Service		Difference/ Subsidy		Revenue to Cost Ratio	
				Fixed (Rs. M)	Variable (Rs. M)	Fixed (Rs. M)	Variable (Rs. M)	Fixed Rs. M	Variable Rs. M	Fixed	Variable
Residential A1 (a)	0.2kV	1,627.86	295.46	-	34,581.43	-	55,680.32	-	(21,098.88)	1.00	0.62
Residential A1 (b)	0.4kV	24.57	10.39	-	1,019.96	-	1,574.99	-	(555.03)	1.00	0.65
Commercial A2 (a)	0.2kV	82.63	43.21	-	3,093.59	-	6,323.59	-	(3,230.00)	1.00	0.49
Commercial A2 (b)	0.4kV	13.64	2.60	63.48	542.34	321.90	163.88	(258.42)	378.46	0.20	3.31
Commercial A2 (c)	0.4kV	146.35	39.73	936.29	5,318.47	4,923.68	1,758.28	(3,987.38)	3,560.20	0.19	3.02
Commercial A2 (d)	0.4 KV	-	-	-	-	-	-	-	-	1.00	1.00
Industrial B1 (a)	0.2kV	26.90	5.27	-	828.61	-	967.85	-	(139.24)	1.00	0.86
Industrial B2 (a)	0.4kV	14.00	6.06	59.88	430.31	751.47	168.23	(691.60)	262.07	0.08	2.56
Industrial B1 (b)	0.4kV	98.95	28.49	-	3,010.66	-	4,689.13	-	(1,678.47)	1.00	0.64
Industrial B2 (b)	0.4kV	351.75	97.50	1,983.79	10,061.87	12,084.23	4,226.02	(10,100.43)	5,835.84	0.16	2.38
Industrial B3	11kV	45.12	4.90	171.68	1,346.46	574.00	514.46	(402.33)	832.00	0.30	2.62
Industrial B4	132/66kV	31.67	4.80	120.51	928.16	466.22	320.00	(345.72)	608.16	0.26	2.90
Bulk Supply C1(a)	0.2kV	7.82	0.97	-	339.41	-	212.28	-	127.14	1.00	1.60
Bulk Supply C1(b)	0.4kV	31.66	4.53	117.54	1,286.29	561.10	380.35	(443.56)	905.94	0.21	3.38
Bulk Supply C2(a)	11kV	6.88	1.05	21.49	279.26	122.96	78.49	(101.47)	200.77	0.17	3.56
Bulk Supply C3(a)	132/66kV	6.20	2.25	32.79	252.97	218.82	62.70	(186.03)	190.28	0.15	4.03
Bulk Supply C1(c)	0.4kV	78.55	9.76	156.65	3,049.61	1,210.26	943.70	(1,053.61)	2,105.90	0.13	3.23
Bulk Supply C2(b)	11kV	93.61	9.84	368.78	3,505.58	1,153.79	1,067.46	(785.01)	2,438.12	0.32	3.28
Bulk Supply C3(b)	132/66kV	-	-	-	-	-	-	-	-	1.00	1.00
Agricultural D1(a)	0.4kV	14.62	4.33	-	582.90	-	711.70	-	(128.80)	1.00	0.82
Agricultural D2(a)	0.4kV	9.09	2.47	17.90	262.83	305.66	109.27	(287.76)	153.57	0.06	2.41
Agricultural D2(b)	0.4kV	82.26	20.78	13.08	2,365.30	2,576.01	988.26	(2,562.94)	1,377.04	0.01	2.39
Agricultural D1(b)	0.4kV	12.95	2.13	161.84	459.28	263.47	155.62	(101.63)	303.67	0.61	2.95
Temporary E1 (i)	0.2kV	0.01	0.00	-	0.53	-	0.22	-	0.30	1.00	2.35
Temporary E1 (ii)	0.2kV	0.38	0.13	-	20.07	-	20.95	-	(0.88)	1.00	0.96
Temporary E2	0.2kV	0.41	0.23	-	17.51	-	33.30	-	(15.80)	1.00	0.53
Public Lighting G	0.4kV	310.58	6.49	-	13,327.11	-	4,441.06	-	8,886.05	1.00	3.00
Residential Col. H	11kV	0.82	0.41	-	34.51	-	57.43	-	(22.92)	1.00	0.60
A J K K1a	132/66 kv	-	-	-	-	-	-	-	-	1.00	1.00
A J K K1b	132/66 kv	-	-	-	-	-	-	-	-	1.00	1.00
A3 General	0.4kV	279.19	43.71	-	11,859.88	-	8,686.45	-	3,173.43	1.00	1.37
Total	-	3,398.48	647.48	4,225.70	98,804.91	25,533.58	94,335.98	(21,307.87)	4,468.93	0.17	1.05

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.

Sukkur Electric Power Company Ltd.

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	1,627.86	21.24	34.20	(12.96)	0.62
Residential A1 (b)	0.4kV	24.57	41.52	64.11	(22.59)	0.65
Commercial A2 (a)	0.2kV	82.63	37.44	76.53	(39.09)	0.49
Commercial A2 (b)	0.4kV	13.64	44.41	35.61	8.80	1.25
Commercial A2 (c)	0.4kV	146.35	42.74	45.66	(2.92)	0.94
Commercial A2 (d)	0.4 KV	-	-	-	-	0.00
Industrial B1 (a)	0.2kV	26.90	30.80	35.98	(5.18)	0.86
Industrial B2 (a)	0.4kV	14.00	35.01	65.68	(30.67)	0.53
Industrial B1 (b)	0.4kV	98.95	30.43	47.39	(16.96)	0.64
Industrial B2 (b)	0.4kV	351.75	34.24	46.37	(12.12)	0.74
Industrial B3	11kV	45.12	33.65	24.13	9.52	1.39
Industrial B4	132/66kV	31.67	33.11	24.83	8.29	1.33
Bulk Supply C1(a)	0.2kV	7.82	43.39	27.14	16.25	1.60
Bulk Supply C1(b)	0.4kV	31.66	44.34	29.74	14.61	1.49
Bulk Supply C2(a)	11kV	6.88	43.69	29.27	14.43	1.49
Bulk Supply C3(a)	132/66kV	6.20	46.05	45.37	0.68	1.02
Bulk Supply C1(c)	0.4kV	78.55	40.82	27.42	13.40	1.49
Bulk Supply C2(b)	11kV	93.61	41.39	23.73	17.66	1.74
Bulk Supply C3(b)	132/66kV	-	-	-	-	-
Agricultural D1(a)	0.4kV	14.62	39.87	48.68	(8.81)	0.82
Agricultural D2(a)	0.4kV	9.09	30.87	45.62	(14.75)	0.68
Agricultural D2(b)	0.4kV	82.26	28.91	43.33	(14.42)	0.67
Agricultural D1(b)	0.4kV	12.95	47.95	32.36	15.60	1.48
Temporary E1 (i)	0.2kV	0.01	57.94	24.65	33.29	2.35
Temporary E1 (ii)	0.2kV	0.38	53.44	55.79	(2.35)	0.96
Temporary E2	0.2kV	0.41	42.25	80.37	(38.12)	0.53
Public Lighting G	0.4kV	310.58	42.91	14.30	28.61	3.00
Residential Col. H	11kV	0.82	42.10	70.06	(27.96)	0.60
A J K K1a	132/66 kv	-	-	-	-	-
A J K K1b	132/66 kv	-	-	-	-	-
A3 General	0.4kV	279.19	42.48	31.11	11.37	1.37
Total	-	**3,398.48**	**30.32**	**35.27**	**(4.95)**	**0.86**

Sukkur Electric Power Company Ltd.

Annex-A

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 NEPRA Tariff			Cost of Service			Difference Subsidy M.PKR	Subsidy Rs.kWh
				Demand Charge (M.PKR)	Energy Charge M.PKR	Total M.PKR	Demand Cost (M.PKR)	Energy Cost M.PKR	Total M.PKR		
Industrial B3	11 KV	45.12	4.90	171.68	1,346.46	1,518.13	574.00	514.46	1,088.46	429.67	9.52
Industrial B4	132/66 KV	31.67	4.80	120.51	928.16	1,048.67	466.22	320.00	786.22	262.45	8.29
Bulk Supply C2(a)	11 KV	6.88	1.05	21.49	279.26	300.76	122.96	78.49	201.46	99.30	14.43
Bulk Supply C3(a)	132/66 KV	6.20	2.25	32.79	252.97	285.77	218.82	62.70	281.52	4.25	0.68
Bulk Supply C2(b)	11 KV	93.61	9.84	368.78	3,505.58	3,874.36	1,153.79	1,067.46	2,221.25	1,653.11	17.66
Bulk Supply C3(b)	132/66 KV										
Residential Col. H	11 KV	0.82	0.41	-	34.51	34.51	-	57.43	57.43	(22.92)	(27.96)

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

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

1. 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 kW.
2. 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.
3. 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.

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	Sale GWH	Revenue Rs. /KWH	Costof Service Rs. /KWh	Subsidy Rs. /KWh
Industrial B3	11 KV	45.12	33.65	24.13	9.52
Industrial B4	132/66 KV	31.67	33.11	24.83	8.29
Bulk Supply C2(b)	11 KV	93.61	41.39	23.73	17.66
Bulk Supply C3(a)	132/66 KV	6.20	46.05	45.37	0.68

Sukkur Electric Power Company Ltd.

Annex-A

Master Data for Results of SEPCO's Cost of Service Study (FY 2023-24):

For interest of the readers to glance through overall master data for result of SEPCO'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 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, without any prejudice and have been disclosed in details to the extent possible.
- 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 substantially (96%) covered by the determined 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 (30~35%) 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.

Sukkur Electric Power Company Ltd.

Annex-A

Table 21

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	1,627.86	1,952.804	295.5	354.44	19,060	29,744	2,948	10.28	3,928	607	56,288	34.58	28.82
Residential -- A1(b)	0.4kV	24.57	29.470	10.4	12.46	288	1,046	104	0.36	138	8	1,582	64.42	53.70
Commercial -- A2(a)	0.2kV	82.63	99.122	43.2	51.84	967	4,350	431	1.50	575	31	6,354	76.90	64.11
Commercial -- A2(b)	0.4kV	13.64	16.363	2.6	3.12	160	261	26	0.09	35	4	486	35.61	29.69
Commercial -- A2(c)	0.4kV	146.35	175.563	39.7	47.66	1,714	3,999	396	1.38	528	45	6,682	45.66	38.06
Commercial -- A2(d)	0.2kV	-	-	-	-	-	-	-	-	-	-	-		
Industrial -- B1(a)	0.2kV	26.90	32.273	5.3	6.32	315	530	53	0.18	70	10	978	36.35	30.30
Industrial -- B2(a)	0.4kV	14.00	16.798	6.1	7.27	164	610	60	0.21	81	4	920	65.68	54.75
Industrial -- B1(b)	0.4kV	98.95	118.699	28.5	34.17	1,159	2,868	284	0.99	379	30	4,719	47.70	39.76
Industrial -- B2(b)	0.4kV	351.75	421.966	97.5	116.96	4,119	9,815	973	3.39	1,296	107	16,310	46.37	38.65
Industrial -- B3	11kV	45.12	51.311	4.9	5.57	501	467	46	0.17	60	14	1,088	24.13	21.21
Industrial -- B4	132/66kV	31.67	32.083	4.8	4.86	313	408	40	0.17	18	7	786	24.83	24.51
Single Point Supply -- C1(a)	0.2kV	7.82	9.384	1.0	1.17	92	98	10	0.03	13	3	215	27.51	22.93
Single Point Supply -- C1(b)	0.4kV	31.66	37.978	4.5	5.43	371	456	45	0.16	60	10	941	29.74	24.79
Single Point Supply -- C2(a)	11kV	6.88	7.829	1.0	1.19	76	100	10	0.04	13	2	201	29.27	25.73
Single Point Supply -- C3(a)	132/66kV	6.20	6.286	2.3	2.28	61	191	19	0.08	8	1	282	45.37	44.78
Single Point Supply -- C1(c)	0.4kV	78.55	94.228	9.8	11.71	920	983	97	0.34	130	24	2,154	27.42	22.86
Single Point Supply -- C2(b)	11kV	93.61	106.467	9.8	11.20	1,039	940	93	0.34	121	28	2,221	23.73	20.86
Single Point Supply -- C3(b)	132/66kV	-	-	-	-	-	-	-	-	-	-	-		
Agricultural --D1(a)	0.4kV	14.62	17.538	4.3	5.19	171	435	43	0.15	58	4	712	48.68	40.58
Agricultural --D2(a)	0.4kV	9.09	10.910	2.5	2.96	106	248	25	0.09	33	3	415	45.62	38.03
Agricultural --D2(b)	0.4kV	82.26	98.677	20.8	24.93	963	2,092	207	0.72	276	25	3,564	43.33	36.12
Agricultural --D1(b)	0.4kV	12.95	15.538	2.1	2.55	152	214	21	0.07	28	4	419	32.36	26.97
Temporary Supply -- E1(i)	0.2kV	0.01	0.011	0.0	0.00	0	0	0	0.00	0	0	0	25.03	20.86
Temporary Supply -- E1(ii)	0.2kV	0.38	0.450	0.1	0.16	4	13	1	0.00	2	0	21	56.16	46.82
Temporary Supply -- E2	0.2kV	0.41	0.497	0.2	0.28	5	23	2	0.01	3	0	33	-	-
Public Lighting -- G	0.4kV	310.58	372.579	6.5	7.79	3,637	653	65	0.23	86	95	4,536	14.60	12.17
Residential Colonies -- H	11kV	0.82	0.932	0.4	0.47	9	39	4	0.01	5	0	58	70.36	61.87
AJK K1a	132/66 kv	-	-	-	-	-	-	-		-	-			
AJK K1b	132/66 kv	-	-	-	-	-	-	-		-	-			
A3 General	0.4kV	279.19	334.917	43.7	52.43	3,269	4,400	436	1.52	581	85	8,772	31.42	26.19
Total		**3,398.48**	**4,061**	**647**	**774**	**39,634**	**64,986**	**6,441**	**-**	**8,525**	**1,152**	**120,739**	**35.53**	**29.73**

Sukkur Electric Power Company Ltd.

Table 22

FY 2025-26 (kW or kWh at Consumer)														
Classes	Voltage Level	Energy GWh		Demand MW		Generation Cost		Transm	MOF	Distribution		Total Fixed Cost	Fixed Cost Rs./kWh sold	Total Cost Rs./kWh Sold
		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)		
Residential -- A1(a)	0.2kV	1,628	1,953	295	354	11.71	8,389.09	831.47	2.90	1,107.97	171.28	10,499.82	22.88	34.58
Residential -- A1(b)	0.4kV	25	29	10	12	11.71	8,389.09	831.47	2.90	1,107.97	60.19	10,388.73	52.72	64.43
Commercial -- A2(a)	0.2kV	83	99	43	52	11.71	8,389.09	831.47	2.90	1,107.97	59.44	10,387.98	65.21	76.92
Commercial -- A2(b)	0.4kV	14	16	3	3	11.71	8,389.09	831.47	2.90	1,107.97	133.66	10,462.20	23.91	35.62
Commercial -- A2(c)	0.4kV	146	176	40	48	11.71	8,389.09	831.47	2.90	1,107.97	93.76	10,422.29	33.96	45.67
Commercial -- A2(d)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Industrial -- B1(a)	0.2kV	27	32	5	6	11.71	8,389.09	831.47	2.90	1,107.97	158.78	10,487.32	24.65	36.36
Industrial -- B2(a)	0.4kV	14	17	6	7	11.71	8,389.09	831.47	2.90	1,107.97	58.78	10,387.31	53.99	65.69
Industrial -- B1(b)	0.4kV	99	119	28	34	11.71	8,389.09	831.47	2.90	1,107.97	88.40	10,416.94	36.00	47.71
Industrial -- B2(b)	0.4kV	352	422	97	117	11.71	8,389.09	831.47	2.90	1,107.97	91.82	10,420.35	34.67	46.38
Industrial -- B3	11kV	45	51	4.9	5.6	11.10	7,953.30	788.28	2.90	1,025.46	231.97	9,999.01	13.03	24.13
Industrial -- B4	132/66kV	32	32	4.8	4.9	9.89	7,084.55	702.17	2.90	309.92	118.94	8,215.59	14.94	24.83
Single Point Supply -- C1(a)	0.2kV	8	9	1	1	11.71	8,389.09	831.47	2.90	1,107.97	249.75	10,578.29	15.81	27.51
Single Point Supply -- C1(b)	0.4kV	32	38	5	5	11.71	8,389.09	831.47	2.90	1,107.97	177.97	10,506.51	18.03	29.74
Single Point Supply -- C2(a)	11kV	7	8	1	1	11.10	7,953.30	788.28	2.90	1,025.46	165.21	9,932.25	18.17	29.27
Single Point Supply -- C3(a)	132/66kV	6	6	2	2	9.89	7,084.55	702.17	2.90	309.92	49.65	8,146.30	35.49	45.38
Single Point Supply -- C1(c)	0.4kV	79	94	10	12	11.71	8,389.09	831.47	2.90	1,107.97	204.72	10,533.26	15.72	27.43
Single Point Supply -- C2(b)	11kV	94	106	10	11	11.10	7,953.30	788.28	2.90	1,025.46	239.45	10,006.49	12.63	23.73
Single Point Supply -- C3(b)	132/66kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Agricultural --D1(a)	0.4kV	15	18	4	5	11.71	8,389.09	831.47	2.90	1,107.97	86.03	10,414.56	36.98	48.69
Agricultural --D2(a)	0.4kV	9	11	2	3	11.71	8,389.09	831.47	2.90	1,107.97	93.85	10,422.39	33.92	45.63
Agricultural --D2(b)	0.4kV	82	99	21	25	11.71	8,389.09	831.47	2.90	1,107.97	100.72	10,429.26	31.63	43.34
Agricultural --D1(b)	0.4kV	13	16	2	3	11.71	8,389.09	831.47	2.90	1,107.97	155.07	10,483.61	20.65	32.36
Temporary Supply -- E1(i)	0.2kV	0	0	0	0	11.71	8,389.09	831.47	2.90	1,107.97	297.68	10,626.22	13.32	25.03
Temporary Supply -- E1(ii)	0.2kV	0	0	0	0	11.71	8,389.09	831.47	2.90	1,107.97	87.41	10,415.95	44.47	56.17
Temporary Supply -- E2	0.2kV	0	0	0	0	11.71	8,389.09	831.47	2.90	1,107.97	56.12	10,384.65	69.06	80.76
Public Lighting -- G	0.4kV	311	373	6	8	11.71	8,389.09	831.47	2.90	1,107.97	1,217.75	11,546.28	2.90	14.61
Residential Colonies -- H	11kV	1	1	0	0	11.10	7,953.30	788.28	2.90	1,025.46	50.06	9,817.09	59.28	70.38
A3 General	0.4kV	279	335	44	52	11.71	8,389.09	831.47	2.90	1,107.97	162.55	10,491.09	19.72	31.42
Total		3,398	4,061	647.48	774	11.66	8,363.98	828.98	-	1,097.22	148.29	10,438.47	23.87	35.53

Sukkur Electric Power Company Ltd.

Table 23

FY 2025-26 (kW or kWh CDP)														
Classes	Voltage Level	Energy GWh		Demand MW		Generation Cost		Transm	MOF	Distribution		Total Fixed	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)	Cost (Rs./kW/M)	Rs./kWh Purchased	Rs./kWh Purchased
Residential -- A1(a)	0.2kV	1,628	1,953	295	354	9.76	6,993.16	693.11	2.42	923.61	142.78	8,752.66	19.07	28.83
Residential -- A1(b)	0.4kV	25	29	10	12	9.76	6,993.16	693.11	2.42	923.61	50.18	8,660.06	43.95	53.71
Commercial -- A2(a)	0.2kV	83	99	43	52	9.76	6,993.16	693.11	2.42	923.61	49.55	8,659.43	54.36	64.12
Commercial -- A2(b)	0.4kV	14	16	3	3	9.76	6,993.16	693.11	2.42	923.61	111.42	8,721.30	19.93	29.69
Commercial -- A2(c)	0.4kV	146	176	40	48	9.76	6,993.16	693.11	2.42	923.61	78.16	8,688.04	28.31	38.07
Commercial -- A2(d)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Industrial -- B1(a)	0.2kV	27	32	5	6	9.76	6,993.16	693.11	2.42	923.61	132.36	8,742.24	20.55	30.31
Industrial -- B2(a)	0.4kV	14	17	6	7	9.76	6,993.16	693.11	2.42	923.61	49.00	8,658.88	45.00	54.76
Industrial -- B1(b)	0.4kV	99	119	28	34	9.76	6,993.16	693.11	2.42	923.61	73.69	8,683.57	30.01	39.77
Industrial -- B2(b)	0.4kV	352	422	97	117	9.76	6,993.16	693.11	2.42	923.61	76.54	8,686.42	28.90	38.66
Industrial -- B3	11kV	45	51	5	6	9.76	6,993.16	693.11	2.55	901.66	203.97	8,791.90	11.46	21.22
Industrial -- B4	132/66kV	32	32	5	5	9.76	6,993.16	693.11	2.86	305.92	117.41	8,109.60	14.75	24.51
Single Point Supply -- C1(a)	0.2kV	8	9	1	1	9.76	6,993.16	693.11	2.42	923.61	208.19	8,818.07	13.18	22.94
Single Point Supply -- C1(b)	0.4kV	32	38	5	5	9.76	6,993.16	693.11	2.42	923.61	148.36	8,758.24	15.03	24.79
Single Point Supply -- C2(a)	11kV	7	8	1	1	9.76	6,993.16	693.11	2.55	901.66	145.27	8,733.20	15.98	25.74
Single Point Supply -- C3(a)	132/66kV	6	6	2	2	9.76	6,993.16	693.11	2.86	305.92	49.01	8,041.21	35.04	44.80
Single Point Supply -- C1(c)	0.4kV	79	94	10	12	9.76	6,993.16	693.11	2.42	923.61	170.66	8,780.54	13.10	22.86
Single Point Supply -- C2(b)	11kV	94	106	10	11	9.76	6,993.16	693.11	2.55	901.66	210.55	8,798.48	11.11	20.87
Single Point Supply -- C3(b)	132/66kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Agricultural -- D1(a)	0.4kV	15	18	4	5	9.76	6,993.16	693.11	2.42	923.61	71.71	8,681.59	30.83	40.59
Agricultural -- D2(a)	0.4kV	9	11	2	3	9.76	6,993.16	693.11	2.42	923.61	78.24	8,688.12	28.28	38.04
Agricultural -- D2(b)	0.4kV	82	99	21	25	9.76	6,993.16	693.11	2.42	923.61	83.96	8,693.84	26.37	36.13
Agricultural -- D1(b)	0.4kV	13	16	2	3	9.76	6,993.16	693.11	2.42	923.61	129.27	8,739.15	17.22	26.98
Temporary Supply -- E1(i)	0.2kV	0	0	0	0	9.76	6,993.16	693.11	2.42	923.61	248.15	8,858.03	11.10	20.86
Temporary Supply -- E1(ii)	0.2kV	0	0	0	0	9.76	6,993.16	693.11	2.42	923.61	72.87	8,682.75	37.97	46.83
Temporary Supply -- E2	0.2kV	0	0	0	0	9.76	6,993.16	693.11	2.42	923.61	46.78	8,656.66	57.56	67.33
Public Lighting -- G	0.4kV	311	373	6	8	9.76	6,993.16	693.11	2.42	923.61	1,015.12	9,625.00	2.41	12.17
Residential Colonies -- H	11kV	1	1	0	0	9.76	6,993.16	693.11	2.55	901.66	44.01	8,631.95	52.12	61.88
A3 General	0.4kV	279	335	44	52	9.76	6,993.16	693.11	2.42	923.61	135.51	8,745.39	16.43	26.20
Total		3,398	4,061	647	774	9.76	6,993.16	693.11	-	917.39	123.98	8,727.65	19.97	29.73

Sukkur Electric Power Company Ltd.

Annex-A

Table 24

FY 2025-26 (kWh at Consumer)														
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	1,628	1,953	295	354	11.71	18.27	1.81	0.01	2.41	0.37	22.87	22.87	34.58
Residential -- A1(b)	0.4kV	25	29	10	12	11.71	42.56	4.22	0.01	5.62	0.31	52.71	52.71	64.42
Commercial -- A2(a)	0.2kV	83	99	43	52	11.71	52.65	5.22	0.02	6.95	0.37	65.20	65.20	76.90
Commercial -- A2(b)	0.4kV	14	16	3	3	11.71	19.17	1.90	0.01	2.53	0.31	23.90	23.90	35.61
Commercial -- A2(c)	0.4kV	146	176	40	48	11.71	27.33	2.71	0.01	3.61	0.31	33.95	33.95	45.66
Commercial -- A2(d)	0.4kv	-	-	-	-	-	-	-	-	-	-	-	-	-
Industrial -- B1(a)	0.2kV	27	32	5	6	11.71	19.71	1.95	0.01	2.60	0.37	24.64	24.64	36.35
Industrial -- B2(a)	0.4kV	14	17	6	7	11.71	43.59	4.32	0.02	5.76	0.31	53.97	53.97	65.68
Industrial -- B1(b)	0.4kV	99	119	28	34	11.71	28.98	2.87	0.01	3.83	0.31	35.99	35.99	47.70
Industrial -- B2(b)	0.4kV	352	422	97	117	11.71	27.90	2.77	0.01	3.69	0.31	34.66	34.66	46.37
Industrial -- B3	11kV	45	51	5	6	11.10	10.36	1.03	0.00	1.34	0.30	13.02	13.02	24.13
Industrial -- B4	132/66kV	32	32	5	5	9.89	12.88	1.28	0.01	0.56	0.22	14.94	14.94	24.83
Single Point Supply -- C1(a)	0.2kV	8	9	1	1	11.71	12.53	1.24	0.00	1.66	0.37	15.80	15.80	27.51
Single Point Supply -- C1(b)	0.4kV	32	38	5	5	11.71	14.40	1.43	0.00	1.90	0.31	18.03	18.03	29.74
Single Point Supply -- C2(a)	11kV	7	8	1	1	11.10	14.55	1.44	0.01	1.88	0.30	18.17	18.17	29.27
Single Point Supply -- C3(a)	132/66kV	6	6	2	2	9.89	30.86	3.06	0.01	1.35	0.22	35.48	35.48	45.37
Single Point Supply -- C1(c)	0.4kV	79	94	10	12	11.71	12.51	1.24	0.00	1.65	0.31	15.71	15.71	27.42
Single Point Supply -- C2(b)	11kV	94	106	10	11	11.10	10.04	0.99	0.00	1.29	0.30	12.63	12.63	23.73
Single Point Supply -- C3(b)	132/66kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Agricultural --D1(a)	0.4kV	15	18	4	5	11.71	29.78	2.95	0.01	3.93	0.31	36.97	36.97	48.68
Agricultural --D2(a)	0.4kV	9	11	2	3	11.71	27.30	2.71	0.01	3.61	0.31	33.91	33.91	45.62
Agricultural --D2(b)	0.4kV	82	99	21	25	11.71	25.44	2.52	0.01	3.36	0.31	31.62	31.62	43.33
Agricultural --D1(b)	0.4kV	13	16	2	3	11.71	16.52	1.64	0.01	2.18	0.31	20.65	20.65	32.36
Temporary Supply -- E1(i)	0.2kV	0	0	0	0	11.71	10.51	1.04	0.00	1.39	0.37	13.32	13.32	25.03
Temporary Supply -- E1(ii)	0.2kV	0	0	0	0	11.71	35.80	3.55	0.01	4.73	0.37	44.45	44.45	56.16
Temporary Supply -- E2	0.2kV	0	0	0	0	11.71	55.77	5.53	0.02	7.37	0.37	69.04	69.04	80.74
Public Lighting -- G	0.4kV	311	373	6	8	11.71	2.10	0.21	0.00	0.28	0.31	2.90	2.90	14.60
Residential Colonies -- H	11kV	1	1	0	0	11.10	48.01	4.76	0.02	6.19	0.30	59.26	59.26	70.36
AJK K1a	132/66 kv											-		
AJK K1b	132/66 kv											-		
A3 General	0.4kV	279	335	44	52	11.71	15.76	1.56	0.01	2.08	0.31	19.71	19.71	31.42
Total		**3,398**	**4,061**	**647**	**774**	**11.66**	**19.12**	**1.90**	-	**2.51**	**0.34**	**23.87**	**23.87**	**35.53**

Sukkur Electric Power Company Ltd.

Annex-A

Table 25

FY 2025-26(kWh at CDP)														
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./kWh)	Cost (Rs./kWh)	Cost (Rs./kWh)	Demand (Rs./kWh)	cust. Cost (Rs./kWh)	(Rs./kWh)	Purchased	Purchased
Residential -- A1(a)	0.2kV	1,627.9	1,952.8	295.5	354.4	11.71	18.3	1.8	0.0	2.4	0.4	22.9	22.9	34.6
Residential -- A1(b)	0.4kV	24.6	29.5	10.4	12.5	11.7	42.6	4.2	0.0	5.6	0.3	52.7	52.7	64.4
Commercial -- A2(a)	0.2kV	82.6	99.1	43.2	51.8	11.7	52.7	5.2	0.0	7.0	0.4	65.2	65.2	76.9
Commercial -- A2(b)	0.4kV	13.6	16.4	2.6	3.1	11.7	19.2	1.9	0.0	2.5	0.3	23.9	23.9	35.6
Commercial -- A2(c)	0.4kV	146.3	175.6	39.7	47.7	11.7	27.3	2.7	0.0	3.6	0.3	33.9	33.9	45.7
Commercial -- A2(d)	0.4 kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Industrial -- B1(a)	0.2kV	26.9	32.3	5.3	6.3	11.7	19.7	2.0	0.0	2.6	0.4	24.6	24.6	36.3
Industrial -- B2(a)	0.4kV	14.0	16.8	6.1	7.3	11.7	43.6	4.3	0.0	5.8	0.3	54.0	54.0	65.7
Industrial -- B1(b)	0.4kV	98.9	118.7	28.5	34.2	11.7	29.0	2.9	0.0	3.8	0.3	36.0	36.0	47.7
Industrial -- B2(b)	0.4kV	351.8	422.0	97.5	117.0	11.7	27.9	2.8	0.0	3.7	0.3	34.7	34.7	46.4
Industrial -- B3	11kV	45.1	51.3	4.9	5.6	11.1	10.4	1.0	0.0	1.3	0.3	13.0	13.0	24.1
Industrial -- B4	132/66kV	31.7	32.1	4.8	4.9	9.9	12.9	1.3	0.0	0.6	0.2	14.9	14.9	24.8
Single Point Supply -- C1(a)	0.2kV	7.8	9.4	1.0	1.2	11.7	12.5	1.2	0.0	1.7	0.4	15.8	15.8	27.5
Single Point Supply -- C1(b)	0.4kV	31.7	38.0	4.5	5.4	11.7	14.4	1.4	0.0	1.9	0.3	18.0	18.0	29.7
Single Point Supply -- C2(a)	11kV	6.9	7.8	1.0	1.2	11.1	14.5	1.4	0.0	1.9	0.3	18.2	18.2	29.3
Single Point Supply -- C3(a)	132/66kV	6.2	6.3	2.3	2.3	9.9	30.9	3.1	0.0	1.3	0.2	35.5	35.5	45.4
Single Point Supply -- C1(c)	0.4kV	78.5	94.2	9.8	11.7	11.7	12.5	1.2	0.0	1.7	0.3	15.7	15.7	27.4
Single Point Supply -- C2(b)	11kV	93.6	106.5	9.8	11.2	11.1	10.0	1.0	0.0	1.3	0.3	12.6	12.6	23.7
Single Point Supply -- C3(b)	132/66kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Agricultural --D1(a)	0.4kV	14.6	17.5	4.3	5.2	11.7	29.8	3.0	0.0	3.9	0.3	37.0	37.0	48.7
Agricultural --D2(a)	0.4kV	9.1	10.9	2.5	3.0	11.7	27.3	2.7	0.0	3.6	0.3	33.9	33.9	45.6
Agricultural --D2(b)	0.4kV	82.3	98.7	20.8	24.9	11.7	25.4	2.5	0.0	3.4	0.3	31.6	31.6	43.3
Agricultural --D1(b)	0.4kV	13.0	15.5	2.1	2.6	11.7	16.5	1.6	0.0	2.2	0.3	20.6	20.6	32.4
Temporary Supply -- E1(i)	0.2kV	0.0	0.0	0.0	0.0	11.7	10.5	1.0	0.0	1.4	0.4	13.3	13.3	25.0
Temporary Supply -- E1(ii)	0.2kV	0.4	0.5	0.1	0.2	11.7	35.8	3.5	0.0	4.7	0.4	44.5	44.5	56.2
Temporary Supply -- E2	0.2kV	0.4	0.5	0.2	0.3	11.7	55.8	5.5	0.0	7.4	0.4	69.0	69.0	80.7
Public Lighting -- G	0.4kV	310.6	372.6	6.5	7.8	11.7	2.1	0.2	0.0	0.3	0.3	2.9	2.9	14.6
Residential Colonies -- H	11kV	0.8	0.9	0.4	0.5	11.1	48.0	4.8	0.0	6.2	0.3	59.3	59.3	70.4
A3 General	0.4kV	279.2	334.9	45.7	52.4	11.7	15.8	1.6	0.0	2.1	0.3	19.7	19.7	31.4
Total		**3,398**	**4,061**	**647**	**774**	**9.76**	**16.00**	**1.59**	-	**2.10**	**0.28**	**19.97**	**19.97**	**29.73**

Sukkur Electric Power Company Ltd.

Annex-A

Table 26

FY 2025-26 (Cost of Losses on kW or kWh)														
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	1,628	1,953	295	354	1.95	1,395.93	138.36	0.48	184.37	28.50	1,747.16	-	1.95
Residential -- A1(b)	0.4kV	25	29	10	12	1.95	1,395.93	138.36	0.48	184.37	10.02	1,728.67	-	1.95
Commercial -- A2(a)	0.2kV	83	99	43	52	1.95	1,395.93	138.36	0.48	184.37	9.89	1,728.54	-	1.95
Commercial -- A2(b)	0.4kV	14	16	3	3	1.95	1,395.93	138.36	0.48	184.37	22.24	1,740.90	-	1.95
Commercial -- A2(c)	0.4kV	146	176	40	48	1.95	1,395.93	138.36	0.48	184.37	15.60	1,734.25	-	1.95
Commercial -- A2(d)	0.4 KV	-	-	-	-	-	-	-	-	-	-	-	-	-
Industrial -- B1(a)	0.2kV	27	32	5	6	1.95	1,395.93	138.36	0.48	184.37	26.42	1,745.08	-	1.95
Industrial -- B2(a)	0.4kV	14	17	6	7	1.95	1,395.93	138.36	0.48	184.37	9.78	1,728.43	-	1.95
Industrial -- B1(b)	0.4kV	99	119	28	34	1.95	1,395.93	138.36	0.48	184.37	14.71	1,733.36	-	1.95
Industrial -- B2(b)	0.4kV	352	422	97	117	1.95	1,395.93	138.36	0.48	184.37	15.28	1,733.93	-	1.95
Industrial -- B3	11kV	45	51	5	6	1.34	960.14	95.16	0.35	123.80	28.00	1,207.10	-	1.34
Industrial -- B4	132/66kV	32	32	5	5	0.13	91.39	9.06	0.04	4.00	1.53	105.98	-	0.13
Single Point Supply -- C1(a)	0.2kV	8	9	1	1	1.95	1,395.93	138.36	0.48	184.37	41.56	1,760.21	-	1.95
Single Point Supply -- C1(b)	0.4kV	32	38	5	5	1.95	1,395.93	138.36	0.48	184.37	29.61	1,748.27	-	1.95
Single Point Supply -- C2(a)	11kV	7	8	1	1	1.34	960.14	95.16	0.35	123.80	19.94	1,199.04	-	1.34
Single Point Supply -- C3(a)	132/66kV	6	6	2	2	0.13	91.39	9.06	0.04	4.00	0.64	105.09	-	0.13
Single Point Supply -- C1(c)	0.4kV	79	94	10	12	1.95	1,395.93	138.36	0.48	184.37	34.07	1,752.72	-	1.95
Single Point Supply -- C2(b)	11kV	94	106	10	11	1.34	960.14	95.16	0.35	123.80	28.91	1,208.01	-	1.34
Single Point Supply -- C3(b)	132/66kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Agricultural --D1(a)	0.4kV	15	18	4	5	1.95	1,395.93	138.36	0.48	184.37	14.31	1,732.97	-	1.95
Agricultural --D2(a)	0.4kV	9	11	2	3	1.95	1,395.93	138.36	0.48	184.37	15.62	1,734.27	-	1.95
Agricultural --D2(b)	0.4kV	82	99	21	25	1.95	1,395.93	138.36	0.48	184.37	16.76	1,735.41	-	1.95
Agricultural --D1(b)	0.4kV	13	16	2	3	1.95	1,395.93	138.36	0.48	184.37	25.80	1,744.46	-	1.95
Temporary Supply -- E1(i)	0.2kV	0	0	0	0	1.95	1,395.93	138.36	0.48	184.37	49.53	1,768.19	-	1.95
Temporary Supply -- E1(ii)	0.2kV	0	0	0	0	1.95	1,395.93	138.36	0.48	184.37	14.55	1,733.20	-	1.95
Temporary Supply -- E2	0.2kV	0	0	0	0	1.95	1,395.93	138.36	0.48	184.37	9.34	1,727.99	-	1.95
Public Lighting -- G	0.4kV	311	373	6	8	1.95	1,395.93	138.36	0.48	184.37	202.63	1,921.29	-	1.95
Residential Colonies -- H	11kV	1	1	0	0	1.34	960.14	95.16	0.35	123.80	6.04	1,185.14	-	1.34
A3 General	0.4kV	279	335	44	52	1.95	1,395.93	138.36	0.48	184.37	27.05	1,745.70	-	1.95
Total		**3,398**	**4,061**	**647**	**774.4**	**1.90**	**1,370.82**	**135.87**	-	**179.83**	**24.30**	**1,710.82**	**3.89**	**5.79**

Sukkur Electric Power Company Ltd.

Annex-A

Table 27

FY 2025-26 (Cost of Losses on kWh)														
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	1,628	1,953	295	354	-	-	-	-	-	-	-	-	-
Residential -- A1(b)	0.4kV	25	29	10	12	-	-	-	-	-	-	-	-	-
Commercial -- A2(a)	0.2kV	83	99	43	52	-	-	-	-	-	-	-	-	-
Commercial -- A2(b)	0.4kV	14	16	3	3	-	-	-	-	-	-	-	-	-
Commercial -- A2(c)	0.4kV	146	176	40	48	-	-	-	-	-	-	-	-	-
Commercial -- A2(d)	0.KV	-	-	-	-	-	-	-	-	-	-	-	-	-
Industrial -- B1(a)	0.2kV	27	32	5	6	-	-	-	-	-	-	-	-	-
Industrial -- B2(a)	0.4kV	14	17	6	7	-	-	-	-	-	-	-	-	-
Industrial -- B1(b)	0.4kV	99	119	28	34	-	-	-	-	-	-	-	-	-
Industrial -- B2(b)	0.4kV	352	422	97	117	-	-	-	-	-	-	-	-	-
Industrial -- B3	11kV	45	51	5	6	-	-	-	-	-	-	-	-	-
Industrial -- B4	132/66kV	32	32	5	5	-	-	-	-	-	-	-	-	-
Single Point Supply -- C1(a)	0.2kV	8	9	1	1	-	-	-	-	-	-	-	-	-
Single Point Supply -- C1(b)	0.4kV	32	38	5	5	-	-	-	-	-	-	-	-	-
Single Point Supply -- C2(a)	11kV	7	8	1	1	-	-	-	-	-	-	-	-	-
Single Point Supply -- C3(a)	132/66kV	6	6	2	2	-	-	-	-	-	-	-	-	-
Single Point Supply -- C1(c)	0.4kV	79	94	10	12	-	-	-	-	-	-	-	-	-
Single Point Supply -- C2(b)	11kV	94	106	10	11	-	-	-	-	-	-	-	-	-
Single Point Supply -- C3(b)	132/66kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Agricultural --D1(a)	0.4kV	15	18	4	5	-	-	-	-	-	-	-	-	-
Agricultural --D2(a)	0.4kV	9	11	2	3	-	-	-	-	-	-	-	-	-
Agricultural --D2(b)	0.4kV	82	99	21	25	-	-	-	-	-	-	-	-	-
Agricultural --D1(b)	0.4kV	13	16	2	3	-	-	-	-	-	-	-	-	-
Temporary Supply -- E1(i)	0.2kV	0	0	0	0	-	-	-	-	-	-	-	-	-
Temporary Supply -- E1(ii)	0.2kV	0	0	0	0	-	-	-	-	-	-	-	-	-
Temporary Supply -- E2	0.2kV	0	0	0	0	-	-	-	-	-	-	-	-	-
Public Lighting -- G	0.4kV	311	373	6	8	-	-	-	-	-	-	-	-	-
Residential Colonies -- H	11kV	1	1	0	0	-	-	-	-	-	-	-	-	-
A3 General	0.4kV	279	335	44	52	-	-	-	-	-	-	-	-	-
Total		3,398	4,061	647	774	1.90	3.12	0.31	-	0.41	0.06	3.89	3.89	5.79

Sukkur Electric Power Company Ltd.