

ANNEXURE

1. OPGC to submit the audited O&M Expenses incurred under major head (i.e. Employees, Administration, and Repairs & Maintenance etc.) during last financial year 2024-25 and actual data of the same for the current FY 2025-26 till 31st December, 2025.
2. OPGC to submit the month wise audited information showing grade, quantity, rate and GCV of coal actual procured and consumed during FY 2024-25 and actual information of the same for the current FY 2025-26 till 31st December, 2025.
3. OPGC to submit the actual audited information of Coal of Last three years as per format given below:

Particulars	Unit	FY 2023-24	FY 2024-25	FY 2025-26 (Actual upto 31 st Dec, 2025)
Grade of Coal	No			
Base Price of Coal	Rs./MT			
Total Cost of Coal	Rs./MT			
Standard range of GCV of Coal	kcal/kg			
Actual GCV of Coal	kcal/kg			
Gross Generation	MU			
Coal Consumption	MT			

4. OPGC to submit the month wise audited information showing secondary fuel oil (both FO & LDO) mix ratio, quantity, rate and GCV of each combined secondary fuel oil mix actual procured and consumed during FY 2024-25 and actual for the current FY 2025-26 till 31st December, 2025.
5. OPGC to submit the latest notification on standard Gross Calorific Value (GCV) and their corresponding cost of coal notified by appropriate authority (Coal India/ MCL). Also, OPGC to submit declared GCV (month-wise for FY 2025-26 till 31st December 2025) for the mines from which coal is being procured.
6. OPGC to submit breakup of estimated cost of Coal showing base price and other charges amounting to Rs. 1715.91/MT (till 30 June 2026) as proposed in its tariff application for FY 2026-27. Further OPGC to explain about the grade of coal to be used during FY 2026-27.
7. OPGC to submit the actual Station Heat Rate (kcal/kWh), average Gross calorific value,

and Price of Coal and Secondary Fuel Oil of the following period in format given below:

FY	Station Heat Rate	Gross Calorific Value		Price	
		Coal	Secondary oil	Coal	Secondary oil
	kcal/kWh	kcal/kg	kcal/L	Rs./MT	Rs./kL
2023-24					
2024-25					
2025-26 (Till 31 st December, 2025)					
2026-27 (Estimated)					

8. OPGC to submit the actual and estimated Secondary Fuel Oil consumption of the following period in the format given below:

FY	Actual Consumption of Oil (kL)	Actual Generation (MU)	Average Secondary fuel oil Consumption (ml/kWh)
2023-24			
2024-25			
2025-26 (Till 31 st December, 2025)			
2026-27 (Estimated)			

9. OPGC to submit actual, estimated and proposed generation details during the following period in the per format given below:

FY	Gross Generation (MU)	Auxiliary Consumption*		Net Energy sent out	PLF
		MU	%	MU	%
2023-24					
2024-25					
2025-26 (Till 31 st December, 2025)					
2025-26 (Estimated)					
2026-27 (Estimated)					

* Excludes the Colony Consumption

10. OPGC to submit the Taxable Income, Tax paid and actual tax assessed by the department during the following period in the format given below:

Assessment Year	Taxable Income			Total Amounts of Tax Paid to Income Tax department	Actual amounts of Tax Assessed by Department
	Generation	Non-generation	Total		
2023-24					
2024-25					
2025-26 (Provisional Computation of Income)					

11. OPGC to submit the Income Tax assessment orders issued by the Income tax Departments starting from the AY 2022-23 to till date.
12. OPGC may submit the actual other charges (head wise and year wise) incurred and reimbursed from GRIDCO during the period from FY 2023-24 to FY 2025-26 (till 31st December 2025) as against the approvals in the respective tariff order in tabular format.
13. OPGC to provide details of forced outages during FY 2024-25 and FY 2025-26 (till 31st December 2025) and to submit the steps taken to reduce the number of such outages.
14. Details of external sources from which working capital has been availed along with the justification for arriving at the interest on Working Capital of Rs 8.95% to be submitted.
15. OPGC needs to submit details on the status of installation of FGD & FGC for which the Commission had earlier granted approval vide Order dated 03.11.2021.
16. OPGC to provide computation details of arriving at the figure of Rs 12.22 Cr for water cess & water charges.
17. Why the weighted average rate of depreciation has been considered as 6% for the whole of the FY 2026-27 when the rate should have been determined as per Appendix-A of the OERC (Terms and Conditions for Determination of Generation Tariff) Regulations, 2024 from 01.07.2026 onwards?
18. OPGC to provide computation details of arriving at the figure of Rs 6.91 Cr for ash utilization expenses including transportation charges.

19. OPGC to justify as to why expenditure on Ash handling and Tax on Income have been considered under other charges which should have been part of AFC as per Regulation 14 of the OERC (Terms and Conditions for Determination of Generation Tariff) Regulations, 2024.
20. Why the rental income generated from Shakti Bhawan as submitted in the Auditor's report enclosed in Annexure of the petition has not been accounted/ deducted from Non- Tariff Income?
21. Explain why the "as billed" GCV of OCPL in form 15C is lower than "as received" GCV of OCPL for the months of July & August 2025.
