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भारत सरकार/ Government of India
विद्युत मंत्रालय/Ministry of Power
केन्द्रीय विद्युत प्राधिकरण/Central Electricity Authority
सचिव कार्यालय/Office of Secretary

Date: 10/02/2025

Office Order no.19/2025

In exercise of the powers conferred under sub-rule (3) of Rule 3 of the Electricity Rules, 2005, the Central Electricity Authority, with the approval of Central Government, hereby issues the "Procedure for verification of captive status of such generating plant, where Captive Generating Plant and its Captive User(s) are located in more than one state".


10/02/2025
Rakesh Kumar
(Secretary)



सत्यमेव जयते

GOVERNMENT OF INDIA
MINISTRY OF POWER
CENTRAL ELECTRICITY AUTHORITY

**PROCEDURE FOR VERIFICATION OF
CAPTIVE STATUS OF SUCH GENERATING
PLANT, WHERE CAPTIVE GENERATING
PLANT AND ITS CAPTIVE USER(S) ARE
LOCATED IN MORE THAN ONE STATE**

NEW DELHI

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Procedure for verification of captive status of such generating plant, where Captive Generating Plant and its Captive User(s) are located in more than one state

The Central Electricity Authority, in exercise of the powers vested under sub-rule (3) of Rule 3 of the Electricity Rules, 2005 for which amendment was issued on 01st September, 2023, hereby makes the following procedure with the approval of the Central Government for verifying the captive status of such generating plants, where Captive Generating Plant and its Captive User(s) are located in more than one state.

1. Objective

The objective of this procedure is to verify the captive status of such generating plants by the Central Electricity Authority where Captive Generating Plant (CGP) and its User(s) are located in more than one State, as per the requirements of Rule 3 of the Electricity Rules, 2005.

2. Applicability

- 2.1 This procedure shall be applicable for all power plants and consumers, who desire to submit their claim for verification as CGP and associated Captive User(s) to the Authority in accordance with sub-rule (3) of Rule 3 of the Electricity Rules, 2005.
- 2.2 This procedure shall be applicable from FY 2024-25.

3. Definitions:

3.1 In this procedure, unless the context otherwise requires;

- a) "the Act" means the Electricity Act, 2003;
- b) "Applicant" means an owner of the generating station submitting application before the Verifying Authority for verification of status of generating station as Captive Generating Plant and status of end user of electricity generated from this generating station as Captive User;
- c) "Company" means a company incorporated under Company Act, 2013 or under any previous company law;
- d) "Electricity Rules, 2005" means the Rules notified by the Central Government vide G.S.R. 379 (E) dated 8th June, 2005 and as amended from time to time;
- e) "Energy Storage System" in relation to the electricity system, means a facility where electrical energy is converted into any form of energy which can be stored, and subsequently reconverted into electrical energy and injected back into the grid;
- f) "Generating Unit" shall mean
 - (i) a unit of a generating station (other than those covered in sub-clauses (ii) and (iii) of this clause) having electrical generator coupled to a prime mover within a power station together with all plant and apparatus at the power station which relate exclusively to operation of that turbo-generator;
 - (ii) an inverter along with associated photovoltaic modules and other equipment in respect of generating station based on solar photo voltaic technology;

- (iii) a wind turbine generator with associated equipment, in respect of generating station based on wind energy;
- (iv) in respect of Renewable Hybrid Generating Station, combination of hydro generator under sub-clause (i); or solar generator under sub-clause (ii) or wind generator under sub-clause (iii) of this clause;
- g) “Group Captive Users” means more than one Captive User in a CGP;
- h) “Renewable Hybrid Generating Station” means a generating station based on hybrid of two or more renewable source(s) of energy with or without Energy Storage System, connected at the same inter-connection point;
- i) “Power plant” means a generating station as defined in clause (30) of section 2 of the Electricity Act, 2003;
- j) “Qualified Coordinating Agency (QCA)” means the mutually agreed agency registered with SLDC, to act as a coordinating agency on behalf of Wind/Solar Generators connected to a pooling station and may be one of the generators;
- k) “Single Captive User” means a user, having not less than 26% ownership in the CGP and consuming not less than 51% of electricity generated from the CGP;
- l) “Subsidiary company” means a company as defined in clause (87) of section 2 of the Companies Act, 2013;
- m) “Year” means a year from 1st April of a year to 31st March of following year.

3.2 Words and expressions used in this procedure and not defined herein but defined in the Act or the Electricity Rules, 2005 or any other regulations specified by the Authority or Central Electricity Regulatory Commission, as the case may be, unless the context otherwise requires, have the meanings assigned to them under the Act or the Electricity Rules, 2005 or the regulations specified by the Authority or Central Electricity Regulatory Commission.

4. Statutory provisions:

4.1 The provisions in the Act that relate to the definitions of ‘Captive generating plant’, ‘generating company’, ‘generating station’ and to the captive generation are extracted herein:

Section 2(8):

“Captive generating plant” means a power plant set up by any person to generate electricity primarily for his own use and includes a power plant set up by any cooperative society or association of persons for generating electricity primarily for use of members of such cooperative society or association;”

Section 2(28):

“generating company” means any company or body corporate or association or body of individuals, whether incorporated or not, or artificial juridical person, which owns or operates or maintains a generating station;”

Section 2 (30):

“Generating station” or “station” means any station for generating electricity, including any building and plant with step-up transformer, switchgear, switchyard, cables or other appurtenant equipment, if any, used for that purpose and the site thereof; a site intended to be used for a generating station, and any building used for housing the operating staff of a generating station, and where electricity is generated by waterpower, includes penstocks, head and tail works, main and regulating reservoirs, dams and other hydraulic works, but does not in any case include any sub-station.”

Section 9: Captive Generation-

“(1) Notwithstanding anything contained in this Act, a person may construct, maintain or operate captive generating plant and dedicated transmission lines:

Provided that the supply of electricity from the captive generating plant through the grid shall be regulated in the same manner as the generating station of a generating company:

Provided further that no license shall be required under this Act for supply of electricity generated from a captive generating plant to any licensee in accordance with the provisions of this Act and the rules and regulations made there under and to any consumer subject to the regulations made under sub-section (2) of Section 42.

(2) Every person, who has constructed a captive generating plant and maintains and operates such plant, shall have the right to open access for the purposes of carrying electricity from his captive generating plant to the destination of his use:

Provided that such open access shall be subject to availability of adequate transmission facility and such availability of transmission facility shall be determined by the Central Transmission Utility or the State Transmission Utility, as the case may be:

Provided further that any dispute regarding the availability of transmission facility shall be adjudicated upon by the Appropriate Commission.”

- 4.2** The Electricity Rules, 2005, provides the following requirements for a Captive Generating Plant:

“3. Requirements of Captive Generating Plant.- (1) No power plant shall qualify as a ‘captive generating plant’ under section 9 read with clause (8) of section 2 of the Act unless-

(a) in case of a power plant

(i) not less than twenty-six per cent of the ownership is held by the captive user(s); and

(ii) not less than fifty-one percent of the aggregate electricity generated in such plant, determined on an annual basis, is consumed for the captive use:

Provided that in case of power plant set up by registered cooperative society, the conditions mentioned under paragraphs at (i) and (ii) above shall be satisfied collectively by the members of the cooperative society;

Provided further that in case of association of persons, the captive user(s) shall hold not less than twenty-six percent of the ownership of the plant in aggregate and such captive user(s) shall consume not less than fifty-one percent of the electricity generated, determined on an annual basis, in proportion to their shares in ownership of the power plant within a variation not exceeding ten percent.

(b) in case of a generating station owned by a company formed as special purpose vehicle for such generating station, a unit or units of such generating station identified for captive use and not the entire generating station satisfy (ies) the conditions contained in paragraphs (i) and (ii) of sub-clause (a) above including –

Explanation:-

(1) The electricity required to be consumed by captive users shall be determined with reference to such generating unit or units in aggregate identified for captive use and not with reference to generating station as a whole; and

(2) The equity shares to be held by the captive user(s) in the generating station shall not be less than twenty-six per cent of the proportionate of the equity of the company related to the generating unit or units identified as the captive generating plant.

Illustration

In a generating station with two units of 50 MW each namely Units A and B, one unit of 50 MW namely Unit A may be identified as the Captive Generating Plant. The captive users shall hold not less than thirteen percent of the equity shares in the company (being the twenty-six percent proportionate to Unit A of 50 MW) and not less than fifty-one percent of the electricity generated in Unit A determined on an annual basis is to be consumed by the captive users.

(2) It shall be the obligation of the captive users to ensure that the consumption by the Captive Users at the percentages mentioned in subclauses (a) and (b) of sub-rule (1) above is maintained and in case the minimum percentage of captive use is not complied with in any year, the entire electricity generated shall be treated as if it is a supply of electricity by a generating company.

(3) The captive status of such generating plants, where captive generating plant and its captive user(s) are located in more than one state, shall be verified by the Central Electricity Authority as per the procedure issued by the Authority with the approval of the Central Government.

Explanation: - (1) For the purpose of this rule. -

- (a) "Annual Basis" shall be determined based on a financial year;*
- (b) "captive user" shall mean the end user of the electricity generated in a Captive Generating Plant and the term "captive use" shall be construed accordingly:*

Provided that the consumption of electricity by the captive user may be either directly or through Energy Storage System:

Provided further that the consumption by a subsidiary company as defined in clause (87) of section 2 of the Companies Act, 2013 (18 of 2013) or the holding company as defined in clause (46) of section 2 of the Companies Act, 2013 (18 of 2013), of a company which is a captive user, shall also be admissible as captive consumption by the captive user.";

- (c) "Ownership" in relation to a generating station or power plant set up by a company or any other body corporate shall mean the equity share capital with voting rights. In other cases, ownership shall mean proprietary interest and control over the generating station or power plant;*
- (d) "Special Purpose Vehicle" shall mean a legal entity owning, operating and maintaining a generating station and with no other business or activity to be engaged in by the legal entity."*

5. Verifying Authority

- 5.1** As per requirement of sub-rule (3) of Rule 3 of the Electricity Rules, 2005, Central Electricity Authority (CEA) has been mandated to verify the captive status of such generating plants, where CGP and its Captive User(s) are located in more than one state; accordingly, Director, Legal Division, CEA, shall be the Verifying Authority.
- 5.2** The Verifying Authority shall verify the captive status where generating station claiming to be a CGP is located in one State and at least one of its claimed Captive User(s) is located in another State.
- 5.3** The verification shall be done in accordance with the conditions of CGP provided under this procedure as per Rule 3 of the Electricity Rules, 2005.
- 5.4** The Verifying Authority shall verify the fulfillment of conditions in regard to the captive status or otherwise, and intimate the status to the CGP and Captive User(s), concerned Distribution licensee(s), State/Joint Electricity Regulatory Commissions, SLDCs and RLDCs.

6. General Conditions:

- 6.1** The following general conditions shall be considered to verify the compliance of the requirement of the Rule 3 of the Electricity Rules, 2005:

- a) Section 2(8) of the Act recognizes two categories of CGPs, i.e. Single Captive User and Group Captive Users.
- b) For Group Captive Users, only two categories of users are recognized, i.e. a Cooperative Society and Association of Persons.
- c) The first proviso to Rule 3(1) (a) of the Electricity Rules, 2005 creates an exception for cooperative societies, which requires that the members of the Cooperative Society to only collectively satisfy the minimum ownership and electricity consumption requirements.
- d) The second proviso to Rule 3(1)(a), which refers to Association of Persons, requires such Captive Users to satisfy the minimum ownership and electricity consumption requirements and additionally it also requires such Captive Users to consume not less than 51% of the electricity generated by the CGP, in proportion to their individual shares in the ownership of the CGP, which shall not be less than 26%.
- e) All the Group Captive Users, which are not registered as Cooperative Societies are required to comply with the test of proportionality specified in the second proviso to Rule 3(1)(a).

6.2 The minimum threshold of ownership, which is 26%, is to be met and satisfied throughout the year, i.e. from 1st April of a year to 31st March of year under consideration, irrespective of the change in the ownership during the year under consideration.

6.3 In case of change of ownership/shareholding, the principle of weighted average shall be applied to ensure compliance of the proportionate electricity consumption requirement stipulated under the second proviso to Rule 3(1) (a) and for this, the following points are provided:

- (i) The weighted average shareholding shall be used to calculate the relevant average shareholding of the Captive User in the year and the proportionate electricity required to be consumed by him.
- (ii) If a Captive User exits or drops out during the year, transferring its ownership/shareholding to another or new Captive User, then the Captive User who has become a shareholder during the year, is required to consume proportionate electricity generated.

Example:

- a) A shareholder may hold 30% of shares of the CGP for 47 days, 40% of shares for 263 days, and 50% of the shares for the remaining 55 days. Then, the weighted average of the shareholder, shall be as under:

$$\begin{aligned}
 &\text{Weight Average Ownership/ Shareholding} \\
 &= (30 \% * 47 + 40 \% * 263 + 50 \% * 55) / 365 \\
 &= 40.219\%
 \end{aligned}$$

- b) For a newly commissioned plant during the year under consideration, the COD shall be start date, e.g. 1st June of a Year. A shareholder may hold 30% of shares of the CGP for 100 days, 40% of shares for 163 days, and 50% of the shares for the remaining 41 days. Then, the weighted average of the shareholder, shall be as under:

$$\begin{aligned} \text{Weight Average Ownership/ Shareholding} \\ &= (30 \% * 100 + 40\% * 163 + 50\% * 41) / 304 \\ &= 38.059\% \end{aligned}$$

6.4 In case of any change in ownership structure during the year under consideration, the **TABLE A** and **TABLE B** of **FORMAT - I**, shall be separately filled for every change in ownership structure, and shall be furnished while applying for captive status to the Verifying Authority.

6.5 The consumption of electricity by a subsidiary company of a Captive User shall also be admissible as consumption by the Captive User.

Explanation:

Assume company “A” holds requisite equity in CGP and company “B”, which is a subsidiary of company “A” and does not hold any direct equity in CGP. If the company “A” consumes, say 40% of the electricity generated by the CGP and company “B” consumes, say 12% of the electricity generated by the same plant. Then, the company “A” shall qualify as a Captive User, considering the total consumption of 52% (40%+12%). For further clarity, refer **Annexure I A**.

6.6 The consumption of electricity by a holding company of a Captive User shall also be admissible as consumption by the Captive User.

Explanation:

Assume company “A” holds requisite equity in CGP and company “B”, which is a holding company of company “A” and does not hold any direct equity in CGP. If the company “A” consumes, say 40% of the electricity generated by the CGP and company “B” consumes, say 12% of the electricity generated by the same plant. Then, the company “A” shall qualify as a Captive User, considering the total consumption of 52% (40%+12%). For further clarity, refer **Annexure I B**.

6.7 **Test of proportionality for Group Captive User [As per 2nd provisio of clause (a) (ii) of sub-rule (1) of Rule 3of Electricity Rules, 2005]:**

- (i) The test of proportional consumption in case of the Group Captive Users except Cooperative Society, shall be on actual energy consumption by Captive Users, determined on an annual basis and in proportion to the shares in ownership of the power plant within a variation not exceeding ten percent. In order to calculate the proportionate energy consumption requirement of Captive Users a term called **Unitary Qualifying Ratio (UQR)** is used, which is the ratio of percentage of total consumption by Captive Users (Y) and the percentage of total ownership of Captive Users in the CGP (X). Thus,

$$UQR = Y/X$$

- (ii) The proportional consumption requirement by a Captive User in a CGP, except the Co-operative Society, shall be calculated on the basis of following formula:

Proportionate consumption of a Captive User = UQR * Percentage ownership of that Captive User.

Variation of $\pm 10\%$ in the Proportionate consumption of a Captive User is allowed. This formula is applicable for all Group Captive Users, except Co-operative Society

An illustration, in this regard, is provided at **Annexure II**.

- (iii) In case of the change in shareholding during the year under consideration, the weighted average shareholding shall be used for calculation of proportional consumption requirement. Two illustrations, in this regard, are provided at **Annexure III**.

6.8 In case of generating station owned by a Company, which is formed as a Special Purpose Vehicle (SPV), the following points are provided;

- (i) The Unit of the SPV, shall be identified for captive purpose, and shall be intimated to the Verifying Authority, the concerned Distribution Licensee and RLDC/SLDC, at the beginning of the Financial Year.
- (ii) In case of the CGP identified for captive use as per the provision under clause (b) of sub-rule (1) of Rule 3 of the Electricity Rules, 2005, in a generating station owned by a Company which is formed as a Special Purpose Vehicle and has multiple generating units, the Captive User(s) shall hold in aggregate of not less than 26% of the proportionate equity share capital with voting rights as per illustration given at clause 3(1)(b) of the Electricity Rules, 2005 and consume not less than 51% of energy generated on annual basis, in proportion to the shares in ownership of the unit(s) within a variation not exceeding ten percent and from the generating unit(s) identified for captive use and not the generating station, as a whole.
- (iii) SPV having more than one Captive User shall be considered as Association of Persons, for determining the test of proportionality as per the Hon'ble Supreme Court of India's said judgment dated 09.10.2023, wherein it has been held that *"..... SPVs which own, operate and maintain CGPs are an "association of persons" in terms of the second proviso to Rule 3(1)(a) of the Rules. Companies, body corporates and other persons, who are shareholders and captive users of a CGP set up by a SPV, are required to comply with Rule 3(1)(a) of the Rules read with the second proviso of the Rules."*

- 6.9** In case of CGP, where the Energy Storage System (ESS) is used, the following points are provided;
- (i) The CGP/Captive User has to identify, at the beginning of the Financial Year, whether he intends to use the ESS, as a generating system or as a warehouse/storage system for energy.
 - (ii) The consumption of electricity by the Captive User(s) may either be directly or through the ESS, or both.
 - (iii) If the ESS is used as a Generator, then the losses in the ESS shall not be considered for the calculation of the energy generated from the system.
 - (iv) In case, the ESS is a part of the CGP, then it should be included in the ownership criterion, however, in case of its use as a warehouse/storage system for energy generated from CGP, the ownership structure shall not be included in the ownership criterion for verifying the status of captive status.
- 6.10** The Applicant, prior to submission of the application for seeking captive status shall mandatorily get registered their unit(s) with the e-Gen portal of Central Electricity Authority and quote this registration number in the application.

7. Procedure for verification of Status of CGP and Captive User(s) :

- 7.1** Verification of status of CGP and Captive User(s) shall be on annual basis.
- 7.2** The Applicant shall submit an application along with the requisite documents including the data / information in the enclosed formats to the Verifying Authority, on or before 31st day of month of the May.
- 7.3** The Applicant shall furnish an affidavit as per format enclosed at **SCHEDULE** to the Verifying Authority enclosing therewith the details as specified in the **FORMAT I, II and III** regarding their annual electricity generation, Captive User-wise consumption and equity share holding during the year under consideration.
- 7.4** In case of Group Captive Users, the Applicant, prior to furnishing the application to the Verifying Authority, shall exercise due diligence in seeking the captive status for the Captive Users, and include only those Captive Users in its application, who are eligible for the status of the Captive Users, as per this procedure [*An illustration may be referred at Annexure-II*].
- 7.5** Verifying Authority shall issue the captive status of CGP / Captive User(s) within two months from the receipt of the application along with the requisite documents complete in all respect.

- 7.6 The Verifying Authority may seek clarifications from the CGP with respect to the information or data submitted for verification of captive status.
- 7.7 The onus of furnishing of clarifications/data lies on the CGP within the stipulated time. In case of non-submission of clarifications, the Verifying Authority shall not be responsible for delay or non-verification of the Captive status.
- 7.8 The RLDC, SLDC and Distribution Licensee, in whose area the CGP or Captive User(s) is located, shall extend necessary assistance to the Verifying Authority in the verification of captive status of generating plant and its user(s).
- 7.9 The Applicant shall inform the concerned RLDC(s), SLDCs & Distribution License(s), in whose area the CGP or Captive User(s) is located, within fifteen days of submission of the application for verification of captive status to the Verifying Authority.

8. Documents to be submitted for verification of ownership criteria of CGP, as required under Rule 3 of the Electricity Rules, 2005:

- 8.1 The Applicant shall identify the category of ownership such as Single Captive User / Group Captive Users (Company / Co-Operative Society).
- 8.2 The documents pertaining to the ownership as detailed below shall be furnished for different categories of CGP:

8.2.1 Categories of CGP

(a) Where the generating plant is owned by a Company incorporated under the Companies Act, 2013:

- (i) A certificate issued by the Chartered Accountant, authorized to sign the annual financial statement of the company/practicing Company Secretary, authorized to file the annual return of the CGP providing details of Equity Share Capital with Voting Rights as per **Format-I**.
- (ii) Certified copy of Memorandum of Association and Articles of Association and its amendments issued from time to time, along with the certification that there is provision in Memorandum of Association and Articles of Association for taking up electricity generation.
- (iii) **Annual Return - MGT 7** for the corresponding year of the company, who is owning the CGP, for which the captive status is to be verified, shall be submitted by the CGP. In case, the MGT-7 is not available with the Applicant at the time of submitting application, it may be submitted to the Verifying Authority at the later stage. In this regard, it is clarified that Verifying Authority shall process the application for verification,

however, the final letter for captive status verification, shall be issued only after receipt of the MGT-7.

- (iv) A copy of Board Resolution authorizing the signatory of the CGP for submission of the application to the Verifying Authority for the verification of the captive status, shall be the Managing Director or Whole Time Director or Company Secretary.
- (v) An undertaking to the effect that the CGP is owned by a Company, which is an SPV.

(b) Where the generating plant is owned by a Co-operative Society:

- (i) Certificate of incorporation of the Co-operative Society issued by the Central/State Registrar of Co-operative Society.
- (ii) Copy of byelaws of Co-operative Society and its amendments issued from time to time.
- (iii) A copy of the Annual Return of the Co-operative Society for the year under consideration submitted to the Central/State Registrar of Co-operative Society, showing the details of Society, Membership, Audits of society, and Financial etc.
- (iv) A copy of the Resolution passed by the General Body, authorizing the Chairperson or Managing Director of the Co-operative Society for submission of the application for verification of the captive status to the Verifying Authority for verification of the captive status.

8.2.2 The following documents to be submitted by the Captive User(s) to the CGP, for submission of application for verification of the status:

- (a) An Auditor's certificate by the Captive User(s) (Company / Co-operative society) with regard to the ownership, duly certified by the Chartered Accountant, authorized to sign the annual financial statement / practicing Company Secretary, authorized to file the annual return as per **Format II**.
- (b) In case the Captive User(s) is a company and claiming the consumption by its subsidiary/holding company, then **Annual Return - MGT 7**, for the corresponding year for which the captive status is to be verified, shall be submitted by all the Captive User(s).

9. Verification of the consumption criteria of CGP as required under Rule 3 of the Electricity Rules, 2005

9.1 Criteria for verification of consumption:

- 9.1.1. Single Captive User shall consume not less than 51% of the net electricity generated on an annual basis.
- 9.1.2. Group Captive Users except Cooperative Society, shall consume not less than fifty one percent of the net electricity generated in aggregate, determined on an annual basis, in proportion to their shares in ownership of the power plant within a variation not exceeding ten percent.
- 9.1.3. The Group Captive Users, which are registered as a Cooperative Society, then the members of society shall collectively consume not less than 51% of the net electricity generated on annual basis.
- 9.1.4. SPV can own operate and maintain a generating station but it cannot consume the electricity generated by the CGP itself i.e. it cannot be a Captive User since its only purpose is to own, operate and maintain a generating station.

9.2 Technical Losses :

- 9.2.1 The technical losses in electrical network and ESS (used as storage system) shall be included in the energy consumption of the Captive User(s).
- 9.2.2 The figures of technical losses shall generally be as per the following:
 - (a) Transmission losses in ISTS network as per weekly published data by the Grid Controller of India Limited.
 - (b) Losses in STU network based on published figure of SLDC/Tariff Order.
 - (c) Losses in Discom network as per published figure in ARR/Tariff order.
 - (d) Losses in ESS as per the data provided by CEA.
- 9.2.3 The latest figures of technical losses, as available, shall be considered by the Verifying Authority.

9.3 Process of authentication and submission of data of actual generation of CGP and actual consumption:

- (a) The Applicant shall submit details of actual generation from the power plant and the actual consumption from CGP by the Captive User(s) to the concerned SLDC/RLDC for authentication of actual generation and consumption data and the same shall be authenticated by the respective SLDCs/RLDCs within fifteen days of receipt of the request.
- (b) In case CGP is an integral part of the manufacturing industry and located within the premises of the manufacturing industry, the CGP shall submit the actual generation from the power plant and actual in house energy consumption on monthly basis by manufacturing industry to the concerned Distribution Licensee which shall be authenticated by the respective Distribution Licensee within fifteen days of receipt of the request.

- (c) The data of actual generation by the CGP and consumption by the Captive User(s), authenticated by SLDCs/ RLDCs shall be submitted by the CGP to the concerned Distribution Licensee within fifteen days of receipt of the request.
- (d) The authenticated data of actual generation by the CGP and consumption data by the Captive User(s) shall be submitted in the given formats to the verifying authority by the CGP during submission of the application for verification of the captive status.
- (e) The CGP shall submit the details of actual net generation from the generating station and the actual consumption by the Captive User(s) duly verified by the concerned SLDC/ RLDC/ Distribution Licensee as per **Format III** to the 'Verifying Authority' during submission of the application for verification of the captive status.

9.4 In case, a generating station is newly commissioned during the year of consideration, the Commercial Operation Date (COD) to be considered as start date for the financial year for determining the captive status, and for the subsequent years, the period from 1st April to 31st March, shall be considered for determining the captive status of the generating station.

9.5 For operational generating stations seeking captive status for the first time, the date of approval by the Board of Directors declaring the plant as a captive generating plant shall be considered as the start date for the financial year while determining its captive status for that year. For subsequent years, the period from 1st April to 31st March shall be considered to determine the captive status of the generating station.

9.6 Verification criteria of consumption shall be based on the net electricity generated and metered at a metering point of the generating station by the Interface Meter, from the generating unit(s) in a generating station (Net Electricity Generated is Ex Bus Generation), identified for captive use.

10. Metering:

10.1 The CGP or the generating unit(s) identified for the captive use, as the case may be, shall have a separate Interface Meter with real time communication facility with **SLDC / RLDC**, as per the specifications provided under the Central Electricity Authority (Installation and Operation of Meters) Regulations, 2006 as amended from time to time (herein after to be referred as "**Metering Regulations**").

10.2 The Captive User(s) shall have a separate Interface Meter with real time communication facility with **RLDC / SLDC / Discoms** as per the specifications provided under the Metering Regulations.

- 10.3** In case the consumption of electricity by the Captive users through the ESS, each unit of such ESS shall have a separate Interface Meter with real time communication facility with **RLDC / SLDC / Discoms** as per the specifications provided under the Metering Regulations.
- 10.4** In case a Captive User(s) intends to claim the consumption of electricity by its subsidiary/holding company, then that subsidiary/holding company shall have a separate Interface Meter with real time communication facility with **RLDC / SLDC** as per the specifications provided under the Metering Regulations.
- 10.5** In case CGP is an integral part of the manufacturing industry and located within the premises of the manufacturing industry, then that manufacturing industry shall have a separate Interface Meter with real time communication facility with **the concerned Distribution Licensee** as per the specifications provided under the Metering Regulations.
- 10.6** In case of multiple generating plants connected at a same pooling sub-Station having a single interface with the network of ISTS or Intra-STS or Discoms, as the case may be, then the generating plant(s) or the CGP or the generating unit(s) identified for the captive use, as the case maybe, shall install separate Interface Meter with real time communication facility with RLDC / SLDC / Discoms / QCA as per the specifications provided under the Metering Regulations.

11. Additional provisions for multiple generating plants having a single interface with the network of ISTS or Intra-STS or Discoms : In addition to the provisions provided under para 1 to 10, the following additional provisions shall be complied by the multiple generating plants having a single interface with the network of ISTS or Intra-STS or Discoms.

- 11.1** Each CGP connected at the same pooling sub-Station having a single interface, shall submit the application separately to the Verifying Authority, for verification of the captive status.
- 11.2** Each CGP connected at the same pooling sub-Station having a single interface, shall furnish an affidavit (**Format IV**) duly signed by authorized signatory of QCA and also by the owners of all generating plants connected at the same interface, to the Verifying Authority, at the time of submission of the application for verification of the captive status.
- 11.3** Each CGP connected at the same pooling sub-Station having a single interface, shall furnish the total energy generated from all the generating plants, duly authenticated by the RLDC / SLDC / Discoms and QCA as well, at the time of submission of the application for verification of the captive status.
- 11.4** The QCA shall certify the energy data based on metering of each generating plant including CGP connected at the same pooling sub-Station having a single interface.

- 11.5** If required, the Verifying Authority may check the metered data of the units of the CGP and total generation data at the end of the pooling station.
- 11.6** The CGP shall submit the Registration Certificate of QCA, issued by the SLDC to the Verifying Authority, at the time of submission of the application for verification of the captive status.

12. Appeal against the decision of the Verifying Authority: The following two tier appellate mechanism is provided in case the Applicant is not satisfied with the decision of the Verifying Authority :

(a) First Appeal:

- (i) First appeal shall be made by the Appellate to the Chief Engineer, Legal Division, Central Electricity Authority, Room no 622, 6th Floor, Sewa Bhawan, Sector 1, R.K. Puram, New Delhi-110066 within thirty days of the receipt of the decision of the Verifying Authority.
- (ii) The first appeal shall be disposed of within forty five days of the receipt of the first appeal from the Appellate.

(b) Second Appeal:

- (i) In case, the Appellate is not satisfied with decision of the first appeal then the second appeal shall be made by the Appellate to a committee constituting of Member (E&C), Member (GO&D) and Chief Engineer (PDM&LF) of Central Electricity Authority. Chief Engineer (PDM&LF) shall be the member Convener of this committee.
- (ii) The Appellate shall submit its appeal to the Chief Engineer (PDM&LF), Central Electricity Authority, Room no 214, 2nd Floor, Sewa Bhawan, Sector 1, R.K. Puram, New Delhi-110066 within thirty days of the receipt of the decision of the first appeal.

AFFIDAVIT FROM CGP (ON RS. 100/- STAMP)

I/Wehaving registered office at, do hereby solemnly declare and undertake as follows:

1. I/We declare that I/We are the owners operating a generating plant under captive category [hereinafter referred as, 'CGP'] namely [Name of the CGP], [Registration number of CGP / Unit(s) obtained from e-Gen Portal of CEA], type [Thermal / Hydro / Renewable / RE hybrid], [Category of the CGP – company/Cooperative Society], having a total installed capacity ofMW including the ... MW capacity of Energy Storage System as a generator located at..... [Address of CGP], connected to [CTU / STU] at voltagekV, within the meaning of Section 2(8) and Section 9 of the Electricity Act, 2003 [hereinafter referred as 'Act'] read with the Electricity Rules, 2005, as amended [hereinafter referred as, 'Rules'] and maintain the above mentioned CGP, as per the Memorandum of Association and Articles of Association of the Company / as per the by-laws of the Cooperative Society.

2. I/We declare that we have obtained all the necessary approvals as per applicable laws/rules/regulations/orders, to operate and maintain such generating plant.

3. I/We declare and confirm that my /our generating plant meets all criteria to be qualified as a CGP in accordance with the provisions of the Act and Electricity Rules, 2005.

4. I/We hereby declare that following are my/our captive user(s):

(a) [Name of the Captive User], Company / Cooperative Society [Type of Captive User], connected to [CTU/ STU/ Distribution Licensee] at voltagekV having meter CA number..... at.... [Address of Captive User].

(b) [Name of the Captive User], Company / Cooperative Society [Type of Captive User], connected to [CTU/ STU/ Distribution Licensee] at voltagekV having meter CA number..... at.... [Address of Captive User].

.....
....

5. I/We declare that I/we have an Energy Storage System located at..... [Address of Energy Storage System], connected to [CTU / STU] at voltagekV for routing our energy for the consumption of the [Name of the Captive User(s)] as per proviso 1 of clause 3(2)(b) of Rules.

6. I/We undertake to provide all necessary information/documents/data for verifying the qualifying requirements of CGP status as per the procedure and any subsequent order/instruction issued in this regard.

7. I/We declare and confirm that Captive User(s) is / are having% weighted average ownership in the CGP and therefore, qualify to wheel under captive category.
8. I/We hereby undertake that the consumption by the Captive User(s) shall be as per the provisions of the Act and the Rules.
9. I/We undertake that there will not be any bogus/fraudulent injection by the CGP and drawl of energy by the Captive User(s).
10. I/We undertake to the effect that, in case of holding of Equity Share Capital with voting rights and Consumption by the Captive User(s) are not as per the requirements of the Rules, during the period of wheeling under captive category, the generating station shall be disqualified as CGP for the year under consideration.
11. I/We hereby affirm that I/we shall not hold the Verifying Authority / any other authority, anyway responsible for any consequences that might arise directly or indirectly on account of any false information furnished by me/us.
12. I/We further affirm that if any of the information furnished to the Verifying Authority, for the verification of the captive status, is found to be false, then the Verifying Authority will be at liberty to cancel the captive status.
13. I/We hereby enclose the duly filled and signed Formats I, II and III.
14. I/WE declare that enclosures are the essential part of this AFFIDAVIT.

Signature & Stamp of authorized signatory of the CGP

Date:

Signature & Stamp of the Captive User(1)

Signature & Stamp of the Captive User(2)

Signature & Stamp of the Captive User(3)

.....

Encl.:

1. **FORMAT I** - Certificate of "Ownership"
2. **FORMAT II**- Auditor's Certificate for Captive User(s)
3. **FORMAT III**- Actual Generation from the CGP and actual consumption by the individual Captive User(s)

FORMAT –I
(Refer para 8.2.1(a)(i))

CERTIFICATE OF “OWNERSHIP”
TO BE SUBMITTED BY A COMPANY OWNING THE CGP

We hereby certify that the Equity Share Capital with voting rights of.....
..... [Name of the CGP], having its registered office
at[Address of CGP] satisfy the requirements under Rule 3 of the Electricity
Rules, 2005 for qualifying as a Captive Generation Plant with reference to “Ownership” criteria. The detailed breakup
of Equity Share Capital with voting rights of the Company have been tabulated below in **Table A**. Further, specific
breakup of Equity Share Capital with voting rights held by Captive User(s) *vis-a-vis* others (non-Captive Users), has
been tabulated below in **Table B**. The details of total installed capacity, aggregate capacity of units identified for
captive use and its equity share capital with voting rights to be held by Captive User(s) to satisfy the requirements
under Rule 3 of the Electricity Rules, 2005 for qualifying as a Captive Generation Plant is shown in **Table C**.

Table A

| Equity Share Capital with Voting rights from (Date)..... to (Date) | | | | | | | | | |
|--|---------------------|--|----------------------|------------------------|---|--|----------------------|-------------------------------------|---|
| Sr. No. | Name of shareholder | Class of Equity shares (Captive/ others) | No. of Equity Shares | Value per Equity Share | Amount of Equity Share Capital (in Rs.) (Column (4)x (5)) | Percentage holding in Equity Share Capital | No. of Voting rights | Percentage holding in voting rights | Percentage holding in Equity Share Capital with voting rights |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| Total | | | | | | | | | |

Table B

| Break up of Captive User(s) holding in Equity Share Capital with Voting rights from (Date)..... to (Date) | | | | | | | | |
|---|----------------------|---------------------|------------------------|--------------------------------|--|----------------------|-------------------------------------|---|
| Sl. No. | Class of shareholder | No. of Equity Share | Value per Equity Share | Amount of Equity Share Capital | Percentage holding in Equity Share Capital | No. of Voting rights | Percentage holding in voting rights | Percentage holding in Equity Share Capital with voting rights |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| 1 | Captive User(s) | | | | | | | |
| 2 | Others | | | | | | | |
| Total | | | | | | | | |

Note: - In case of any change in ownership structure during the year under consideration, **TABLE A** and **TABLE B**, shall be separately filled for every change in ownership structure, and shall be furnished while applying for captive status before the Verifying Authority.

Table C

| | | |
|---|--|--|
| Verification of Equity share capital with voting rights proportionate to the units identified for Captive Use as per Electricity Rules, 2005. | | |
| Total Installed Capacity of the generating station (in MW) | A | |
| Of the total installed Capacity, units and capacity identified for Captive Use (in MW) | B* (name of the unit(s) along with its/their capacity) | |
| Proportion of Capacity identified for Captive use on the overall Installed Capacity | $C = B/A$ | |
| Equity share capital with voting rights to be maintained by Captive Users in the Generating station (%) | $D = 26\% \text{ of } C$ | |
| Actual Equity shareholding with voting rights held by Captive Users (%) | E** | |

* In case a CGP is not owned by SPV, B shall be equal to A.

** In case, ownership of Captive User(s) changes during the year under consideration then the percentage weighted equity share capital with voting rights, shall be calculated as per the formula provided under para 6.3 of this procedure.

Note: As the actual equity shareholding with voting rights held by the Captive User(s) mentioned in E is not less than D, the plant satisfies the Ownership criteria for CGP as required under Rule 3 read with Explanation of Electricity Rules, 2005.

Signature of Chartered Accountant/Practicing Company Secretary:

Name in Block letters:

Name of firm: Membership No.:

UDIN No. (Where applicable)

Place:

Date:

[To Be Signed / Furnished by submitted by the Captive User(s) and to be submitted by the CGP to the Verifying Authority, at the time of submission of Application for verification of the Captive Status]

AUDITOR’S CERTIFICATE

I hereby certify that [Captive User Name], a company incorporated under Companies Act, 2013 (or under the erstwhile Act) / Cooperative Society (*strike off, which is not applicable*) and having registered office at..... [Address of Captive User] and which owns the [Name of the CGP], having its registered office at [Address of CGP] with a Capacity of MW, has held:

- (a)... percentage holding in Equity Share Capital with voting rights from ...(date) to ...(date) and
 - (b)... percentage holding in Equity Share Capital with voting rights from ...(date) to ...(date) and
-

Signature of Chartered Accountant:
Name in Block letters:
Membership No.:
Name of the
Firm:
UDIN No. (Where applicable)

Place:
Date:

FORMAT III
(Refer para 9.3(e))

DETAILS OF ACTUAL GENERATION FROM THE CGP
AND
THE ACTUAL CONSUMPTION FROM CGP
BY THE INDIVIDUAL CAPTIVE USER(S)

1. Name of Captive Generating Plant:
2. Registration number of CGP/Unit(s) obtained from e-Gen Portal:
3. Category of CGP (Single Captive User / Group Captive Users (Company / Cooperative Society),
4. If CGP is owned by a company, whether it is an SPV (Yes/No)
5. Type [Thermal / Hydro / Renewable / RE hybrid/ESS],
6. Total Installed Capacity (including capacity of Energy Storage System)MW
7. Capacity of Energy Storage System as a generator MW
8. Connected to [CTU / STU] at voltagekV
9. Address of CGP
10. Year under consideration (1st April... .. to 31st March

| Month of Year | Actual energy Generated from CGP (Ex-bus) (in Units) | Name of the Captive Users | Actual energy consumed through Open Access at the consumer end by the Captive User(s) (in Units)* | Details of ESS through which the energy consumption is routed by the Captive Users | | | | Actual energy consumed through Open Access at the consumer end by the Subsidiary / Holding company of the Captive User(s) (in Units)* | Actual in house energy consumption by manufacturing industry (Refer Para 9.3 (b)) (in Units) | Total energy consumed (Column (4) + (9) + (10)) |
|---------------|---|---------------------------|---|--|---|--|---|--|--|---|
| | | | | Name & Location of ESS (Address) | Type of ESS (Pumped Storage / Battery/others) | Connectivity details of ESS (Voltage, CTU / STU/ Discom) | Actual energy routed through ESS (in Units) | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
| April | | Captive User '1' | | | | | | Subsidiary | | |
| | | Captive User '2' | | | | | | Holding | | |
| | | . | | | | | | | | |
| | | Captive User 'n' | | | | | | | | |
| | | Total | | | | | | | | |
| May | | Captive User '1' | | | | | | | | |
| | | Captive User '2' | | | | | | | | |
| | | . | | | | | | | | |
| | | Captive User 'n' | | | | | | | | |

| | | | | | | | | | | |
|--------------------|--|------------------|--|--|--|--|--|--|--|--|
| | | Total | | | | | | | | |
| . | | | | | | | | | | |
| . | | | | | | | | | | |
| March | | Captive User '1' | | | | | | | | |
| | | Captive User '2' | | | | | | | | |
| | | . | | | | | | | | |
| | | Captive User 'n' | | | | | | | | |
| | | Total | | | | | | | | |
| Grand Total | | | | | | | | | | |

*Net Electricity Generated is Ex Bus Generation

Signature & Stamp of authorized signatory of the CGP

Date:

FORMAT IV
(Refer para 11.2)

Affidavit (ON RS. 100/- STAMP)

To be furnished by Generating stations / CGP / QCA connected at a same pooling point and having Single Interface with the network of ISTS or Intra-STS or Discoms

A. I/WE do hereby solemnly declare and undertake as follows:

(1)..... [Name of Generating station 1] located at
..... [Address of Generating station],

(2)..... [Name of Generating station 2] located at
..... [Address of Generating station 2],

.....

(3) [Name of CGP 1] located at
[Address of CGP 1],

(4) [Name of CGP 2] located at
[Address of CGP 2],

.....

B. I/WE, hereby, on behalf of QCA, solemnly declare and undertake as follows :

..... [Details of QCA], having registered office at
.....

Table no.1 – Capacity details

| Sr. no. | Name of Generating station / CGP | No. of turbine/inverters | Capacity of Each turbine/inverter | Total Capacity of the Generating station |
|---------|----------------------------------|--------------------------|-----------------------------------|--|
| | | | | |
| | | | | |
| | | | | |
| | | | | |

Table no. 2 – Generation details

| Month | Name of Generating station / CGP | Net Actual Generation by a Generating station / CGP during the month (in Units) | Aggregate Net Actual Generation by all the generating stations / CGP at the interface point during the month (in Units) | Aggregate Net Actual Generation by all the generating stations / CGP at the interface point during the month, as verified by the SLDC (in Units) |
|---------------|----------------------------------|---|---|--|
| April | Generating station 1 | | | |
| | Generating station 2 | | | |
| | | | | |
| | CGP1 | | | |
| | CGP2 | | | |
| | | | | |
| May | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total (Year) | | | | |

2. I/We certify that all information furnished above is/are true to the best of my/our knowledge and belief.

3. I/WE hereby affirm that I/we shall not hold the Verifying Authority/ any other authority anyway responsible for any consequences that might arise directly or indirectly on account of any false information furnished by us/me.

4. I further affirm that if any of the above information is found to be false, the Verifying Authority will be at liberty to cancel the captive status.

Signature & Stamp of authorized signatory of the Generating station 1
Date:

Signature & Stamp of authorized signatory of the Generating station 2
Date:

Signature & Stamp of authorized signatory of the Generating station
Date:

Signature & Stamp of authorized signatory of the CGP 1
Date:

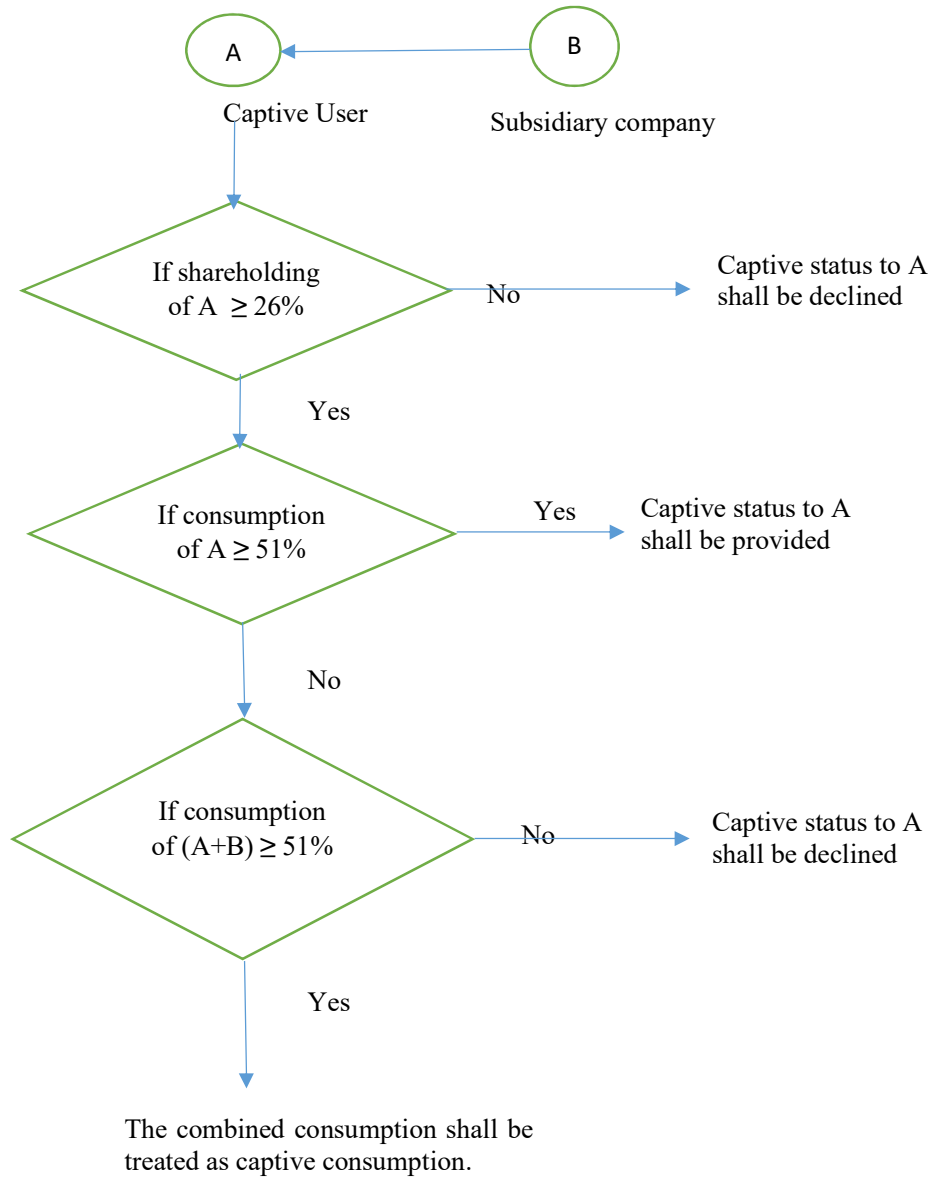
Signature & Stamp of authorized signatory of the CGP 2
Date:

Signature & Stamp of authorized signatory of the CGP ...
Date:

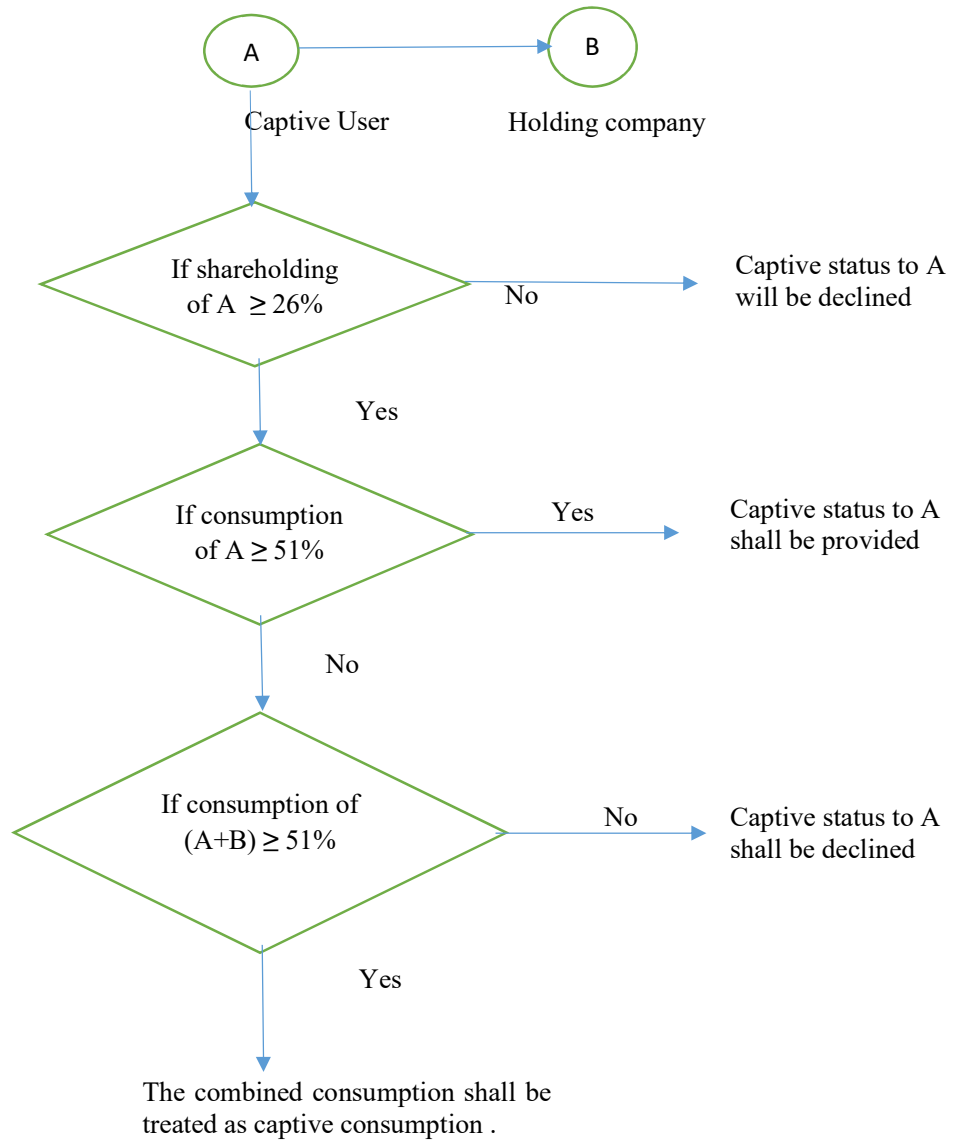
Signature & Stamp of authorized signatory of the CGP, **applying for the captive status**
Date:

Signature & Stamp of authorized signatory of the QCA
Date:

Annexure I A
(Refer para 6.5)



Annexure I B
(Refer para 6.6)



Annexure II
(Refer para 6.7(ii))

Illustration for calculation of proportionate consumption requirement for Group Captive Users
[As per 2nd proviso of clause (a) (ii) of sub-rule (1) of Rule 3 of Electricity Rules, 2005]

| | Share Holding (%) | UQR = Y/X = 90/60 = 1.5 | Required Proportionate consumption of a Captive User = UQR * Percentage ownership of that Captive User. | 10% variation (in %) | | Actual Consumption (%) | Result | Remark |
|------------------|-------------------|-------------------------|---|----------------------|-------|------------------------|--|--------------|
| | | | | +10% | -10% | | | |
| Captive User -A | 30 | 1.5 | 45 | 49.5 | 40.5 | 42 | As 'B' is disqualified, and therefore, the Generating Plant and its other Captive Users 'A', and 'C' shall also be disqualified. | |
| Captive User - B | 15 | | 22.5 | 20.25 | 24.75 | 26 | | Disqualified |
| Captive User - C | 15 | | 22.5 | 20.25 | 24.75 | 22 | | |
| Others | 40 | | | | | | | |
| Total | 60 = X | | | | | 90 = Y | | |

Explanation:

- (i) The Captive User 'B' is not eligible for captive status, as it is not meeting the test of proportionality criterion, and therefore, the Generating Plant and all its other Captive Users shall also not qualify for the captive status.
- (ii) The Applicant may submit its Application excluding the Captive User 'B', as it is not meeting the proportionality criterion as per rules, the generating plant including its Captive Users 'A' and 'C' shall be qualified for the captive status, as illustrated below:

| | Share Holding (%) | UQR = Y/X = 64/45 = 1.4222 | Required Proportionate consumption of a Captive User = UQR * Percentage ownership of that Captive User. | 10% variation (in %) | | Actual Consumption (%) | Result | Remark |
|------------------|-------------------|----------------------------|---|----------------------|-------|------------------------|--|-----------|
| | | | | +10% | -10% | | | |
| Captive User - A | 30 | | 42.667 | 46.933 | 38.40 | 42 | The CGP and both the Captive Users 'A' and 'C' are qualified. | |
| Captive User - C | 15 | | 21.33 | 23.467 | 19.20 | 22 | | Qualified |
| Others | 55 | | | | | | | |
| Total | 45 = X | | | | | 64 = Y | | |

Thus, as per rules, the Applicant is required to do due diligence and submit the Application containing only those Captive Users which are meeting the proportionate consumption criterion.

Annexure III
(Refer para 6.7(iii))

Calculation of weighted average ownership and its use in proportionate consumption requirement for Group Captive User.

Case I.

| Captive User | Actual Shareholding in no. of Days | | | | Weighted Average shareholding (%) | UQR = Y/X = 53/26 = 2.04 | Actual Consumption (%) | Required Proportionate consumption of a Captive User = UQR * Percentage ownership of that Captive User | 10% variation | | Result | Remark |
|------------------|------------------------------------|-------------|---------------|--------------|---|--------------------------------|------------------------|--|-----------------|----------------|--|---|
| | 1-47 (47) | 48-110 (63) | 111-310 (200) | 311-365 (55) | | | | | Column (9)+ 10% | Column (9)-10% | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| Captive User -A | 10 | 10 | 0 | 0 | $= [(47 \times 10) + (63 \times 10) + (200 \times 0) + (55 \times 0)] / 365 = 3.014$ | 2.04 | 10 | 6.14 | 6.76 | 5.53 | A Disqualified as it does not fall within the variation of 10% | As A is disqualified, and therefore, the CGP and all its Captive Users A, B and C, shall be disqualified. |
| Captive User - B | 16 | 11 | 10 | 11 | $= [(47 \times 16) + (63 \times 11) + (200 \times 10) + (55 \times 11)] / 365 = 11.096$ | | 18 | 22.62 | 24.88 | 20.36 | | |
| Captive User - C | 0 | 5 | 16 | 15 | $= [(47 \times 0) + (63 \times 5) + (200 \times 16) + (55 \times 15)] / 365 = 11.890$ | | 25 | 24.24 | 26.66 | 21.81 | | |
| Total | 26 | 26 | 26 | 26 | X = 26 | | Y=53 | | | | | |
| Others | 74 | 74 | 74 | 74 | | | 47 | | | | | |

Case II.

| Captive User | Actual Shareholding in no. of Days | | | | Weighted Average shareholding (%) (Sn) | UQR = Y/X = 67/38.81 = 1.726 | Actual Consumption (%) | Required Proportionate consumption of a Captive User = UQR * Percentage ownership of that Captive User | 10% variation | | Result | Remark |
|------------------|------------------------------------|-------------|---------------|--------------|---|------------------------------------|------------------------|--|-----------------|----------------|---|---|
| | 1-47 (47) | 48-110 (63) | 111-310 (200) | 311-365 (55) | | | | | Column (9)+ 10% | Column (9)-10% | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| Captive User -A | 30 | 30 | 0 | 0 | $(30*47+30*63+0*200+0*55)/365 = 9.041$ | 1.726 | 16 | 15.56 | 17.12 | 14.01 | A qualified as it does fall within the variation of 10% | Ultimately all qualified as total shareholding is not less than 26% and consumption is not less than 51% and also variation of each Captive User is within 10%. |
| Captive User - B | 16 | 11 | 10 | 11 | $(16*47+11*63+10*200+11*55)/365 = 11.095$ | | 18 | 19.16 | 21.07 | 17.24 | B qualified as it does fall within the variation of 10% | |
| Captive User - C | 0 | 0 | 30 | 15 | $(0*47+0*63+30*200+15*55)/365 = 18.698$ | | 33 | 32.28 | 35.51 | 29.05 | C qualified as it does fall within the variation of 10% | |
| Total | 46 | 41 | 40 | 26 | X =38.81 | | Y = 67 | | | | | |
| Others | 54 | 59 | 60 | 74 | | | 33 | | | | | |