

May 30, 2025

To,
Metropolitan Stock Exchange of India Ltd
Building A, Unit 205A, 2nd Floor,
Piramal Agastya Corporate Park
Lal Bahadur Shastri Rd,
Kurla West,
Mumbai - 400070

To,
The Calcutta Stock Exchange Limited
7, Lyons Range,
Kolkata- 700 001

Scrip Symbol: PATNAELECT

Scrip code: 026083

Scrip Name: **The Patna Electric Supply Co. Limited**

Dear Sir/Madam,

Sub: Outcome of the Board Meeting – Audited Standalone & Consolidated Financial Results for the Quarter and Financial Year ended March 31, 2025

Further to our letter dated May 21, 2025 and pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at its meeting held today, May 30, 2025, inter-alia, considered and approved the Audited Standalone and Consolidated Financial Results of the Company for the quarter and financial year ended March 31, 2025.

In this regard, we are enclosing herewith:

1. The Audited Standalone and Consolidated Financial Results of the company for the quarter and financial year ended March 31, 2025; and
2. Auditors' Report on the Audited Standalone and Consolidated Financial Result of the company for the quarter and financial year ended March 31, 2025.

Audited Standalone and Consolidated Financial Results of the company for the quarter and year ended March 31, 2025 are also available on the Company's website and on the Metropolitan Stock Exchange of India Limited's website, viz. www.patnaelectricssupply.com and www.msei.in. Also note that the results shall also be published in the newspapers, in the prescribed format.

The meeting commenced at 2.00 p.m. and concluded at 05.15 p.m.

We request you to kindly take the above on records.

Yours faithfully,

For Patna Electric Supply Co. Limited

Vishal
Kumar
Sharma

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by Vishal Kumar
Sharma
Date: 2025.05.30
17:21:11 +05'30'

VISHAL KUMAR SHARMA

Managing Director

DIN: 07310503

May 30, 2025

To,
Metropolitan Stock Exchange of India Ltd
Building A, Unit 205A, 2nd Floor,
Piramal Agastya Corporate Park
Lal Bahadur Shastri Rd,
Kurla West,
Mumbai - 400070

To,
The Calcutta Stock Exchange Limited
7, Lyons Range,
Kolkata- 700 001

Scrip Symbol: PATNAELECT

Scrip code: 026083

Scrip Name: The Patna Electric Supply Co. Limited

Dear Sir/Madam

Sub: Declaration in respect of Audit Report with an unmodified opinion for the financial year ended 31st March, 2025

Pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, we hereby declare that the Statutory Auditors, M/s. Arun Jain & Associates, Chartered Accountants, (Firm Registration No.: 325867E) has submitted the Audit Report for Standalone and Consolidated Audited Financial Statements of the Company for the year ended March 31, 2025 with an unmodified opinion.

We request you to kindly take the above on records.

Thanking you,

Yours faithfully,

For Patna Electric Supply Co. Limited

Vishal
Kumar
Sharma

Digitally signed
by Vishal Kumar
Sharma
Date: 2025.05.30
17:20:07 +05'30'

Vishal Kumar Sharma
Managing Director
DIN: 07310503



INDEPENDENT AUDITOR'S REPORT

To
The Board of Directors
Patna Electric Supply Co. Limited

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone quarterly financial results of M/s. **Patna Electric Supply Co. Limited** (the company) for the quarter ended 31st March, 2025 and the year to date results for the period from 01st April 2024 to 31st March, 2025 attached herewith, being submitted by the company pursuant to the requirement of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 52 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/losses and other comprehensive income and other financial information for the quarter ended 31st March, 2025 as well as the year to date results for the period from 1st April 2024 to 31st March, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim





Arun Jain & Associates

Chartered Accountants

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Financial Reporting prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- ☐ Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ☐ Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- ☐ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.





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□ Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

□ Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The Statement includes the results for the quarter ended March 31, 2024 and the corresponding quarter ended in the previous year as reported in these financial results are the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the relevant financial year which were subject to limited review, as required under the Listing Regulations.

For Arun Jain & Associates

Chartered Accountants

FRN : 325867E



(Arun Kumar Jain)

Proprietor

Membership No : 0325867E

Peer Review Certificate No : 017694

Place : Kolkata

Date : 30th May, 2025

UDIN : 25053693BMHGCJ4991

Statement of Standalone Audited Financial Results for the Quarter and Year Ended 31st March 2025

(₹. In Lakhs)

Sr. No.	Particulars	Quarter ended			Year Ended	
		31st March 2025	31st December 2024	31st March 2024	31st March 2025	31st March 2024
		Audited (Refer Note 5)	Unaudited	Audited (Refer Note 5)	Audited	Audited
1	Income from operations					
	Revenue from Operations					
	(a) Revenue from Operation	198.67	129.43	6.00	622.23	36.74
	Other Income	4.47	4.30	-0.34	10.68	1.70
	Total income	203.14	133.73	5.66	632.91	38.44
2	Expenses					
	(a) Purchase of Materials/Project Cost	42.83	194.24	-	585.97	-
	(b) Change in Inventories of WIP	2.08	(69.92)	-	(132.01)	25.14
	(c) Employee Benefit Expenses	5.30	0.41	3.47	5.71	8.48
	(d) Depreciation and Amortisation Expenses	0.02	-	-	0.02	0.08
	(e) Other expenses	9.44	14.84	0.60	33.83	2.34
	Total expenses	59.67	139.57	4.07	493.52	36.04
3	Profit/(Loss) before Exceptional Items (1-2)	143.47	(5.84)	1.59	139.39	2.40
4	Exceptional Items					
5	Profit/(Loss) before tax (3+4)	143.47	-5.84	1.59	139.39	2.40
6	Tax expense					
	(a) For current income tax	30.08	-	-	30.08	0.50
	(b) Tax adjustments for earlier years	4.65	-	-	4.65	-
	(c) For Deferred Tax	-	-	-	-	-
7	Net Profit / (Loss) for the period (5-6)	108.74	(5.85)	1.59	104.66	1.90
8	Other Comprehensive Income					
9	Total Other Comprehensive Income (7+8)	108.74	(5.85)	1.59	104.66	1.90
10	Paid-up equity share capital	1,846.77	46.77	46.77	1,846.77	46.77
11	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year				62.14	(42.51)
12	Earnings per share (EPS) in Rs.					
	(a) Basic & Diluted EPS before extraordinary items	0.29	(0.63)	0.17	0.28	0.20
	(b) Basic & Diluted EPS after extraordinary items	0.29	(0.63)	0.17	0.28	0.20

For THE PATNA ELECTRIC SUPPLY CO. LTD.

Director/Authorised Signatory



PATNA ELECTRIC SUPPLY CO LTD
Regd. Office: 3 KHETRA DAS LANE 1ST FLOOR, KOLKATA - 700012 (WEST BENGAL)
Email: pesclco@gmail.com, Website: www.patnaelectricssupplycompany.com
CIN: L40109WB1956PLC023307

Notes on Standalone financial results :

1. The above audited standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors of Patna Electric Supply Company Limited (the 'Company') at their respective meetings held on 30th May, 2025.
2. The above standalone financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 as amended (Ind AS) notified under Section 133 of the Companies Act, 2013.
3. As per the requirement of Ind AS 108, *Operating Segments*, based on evaluation of financial information for allocation of resources and assessing performance, the Company identified as single segments, i.e., holding and investing with focus on earning income through dividends, interest and gains from investments. Accordingly, there is no separate reportable segment as per the Standard.
4. During the year ended 31st March 2025, the Company acquired a controlling interest in the following entities, which have become subsidiaries of the Company with effect from their respective acquisition dates:
Sanskriti Commodities Private Limited - 16th December 2024
Kohinoor Dealmark Private Limited - 31st December 2024
5. The figures for the quarter ended 31st March, 2025 and quarter ended 31st March, 2024 are the balancing figures between the published year to date figures in respect of year ended 31st March, 2025 and 31st March, 2024 respectively and published figures upto the end of the third quarter of current year/previous year, which were subject to limited review.
6. The figures for the previous quarters/year have been regrouped, wherever necessary.

For Patna Electric Supply Company Limited
For THE PATNA ELECTRIC SUPPLY CO. LTD.


Director/Authorised Signatory
Managing Director

Place: Kolkata
Dated: 30th May, 2025



PATNA ELECTRIC SUPPLY CO LTD
Regd. Office: 3 KIHETRA DAS LANE 1ST FLOOR, KOLKATA - 700012 (WEST BENGAL)
Email: psc1co@gmail.com, Website: www.patnaelectricsupplycompany.com
CIN: L40109WB1956PLC023307
Standalone Statement of Assets and Liabilities

	As at 31 March 2025	(₹ Lakhs) As at 31 March 2024
	Audited	Audited
ASSETS		
Non-current assets		
Property, plant and equipment	0.01	0.03
Financial assets		
-Investment	1,581.14	6.58
-Loans	21.06	25.43
Total Non-current assets	1,602.21	32.04
Current assets		
Inventories	132.01	-
Financial assets		
-Trade Receivables	5.53	7.08
-Cash and cash equivalents	172.01	9.36
-Other financial assets	3.95	-
Current tax assets (net)	-	-
Other Current assets	1.21	-
Total Current assets	314.71	16.44
Total Assets	1,916.92	48.48
Equity and liabilities		
Equity		
Equity share capital	1,846.77	46.77
Other equity	62.14	(42.51)
Total equity	1,908.90	4.26
Liabilities		
Current liabilities		
Financial Liabilities		
-Trade Payable	-	42.55
-Other financial liabilities	1.26	0.48
Current tax liabilities (net)	6.55	0.15
Other Current Liabilities	0.20	1.04
	8.02	44.23
Total Liabilities	8.02	44.23
Total Liabilities and Equity	1,916.92	48.48

For THE PATNA ELECTRIC SUPPLY CO. LTD.

Director/ Authorised Signatory



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CIN: L40109WB1956PLC023307
Standalone Statement of Cash Flows

	(₹ Lakhs)
	Year ended 31 March 2025
	Audited
A. Cash flow from operating activities	139.39
Profit before tax	0.02
Adjustments for:	(5.54)
Depreciation & Amortization Expenses	0.00
Interest income	(4.72)
Interest Expenses	129.15
Profit on Sale of Investment	1.55
Operating profit before working capital changes	4.37
Adjustments for changes in working capital	(132.01)
Decrease /(Increase) in Trade Receivable	(3.95)
Decrease /(Increase) in loans and advances	(1.21)
Decrease /(Increase) in Inventories (W-I-P)	0.00
Decrease /(Increase) in Other Financial Assets	(42.55)
Decrease /(Increase) in Other Current assets	(0.84)
(Decrease) /Increase in Provision	0.79
(Decrease) /Increase in Trade Payables	(44.70)
(Decrease) /Increase in other current liabilities	(23.61)
(Decrease)/Increase in other financial liabilities	(68.32)
Cash generated from operating activities	(1574.57)
Income tax paid (net of refunds)	5.54
Net cash generated from operating activities	(1,569.03)
B. Cash flow from investing activities	1800.00
Changes in value of investments (Net)	1800.00
Interest Income	162.66
Net cash used in investing activities	9.36
C. Cash flow from financing activities	172.02
Proceeds from issue of share	172.02
Net cash generated from / (used in) financing activities	172.02
Net increase / (decrease) in cash and cash equivalents	172.02
Cash and cash equivalents as at beginning of the year	172.02
Cash and cash equivalents as at end of the year	172.02

For THE PATNA ELECTRIC SUPPLY CO. LTD.


Director/Authorised Signatory





Arun Jain & Associates

Chartered Accountants

2B, Grant Lane, 2nd Floor, Room No. 74, Kolkata - 700 012

Ph. : 033-4064 6049 • Mobile : +91 98310 42186

Email : caarunkolkata@gmail.com

INDEPENDENT AUDITOR'S REPORT

To
The Board of Directors
Patna Electric Supply Co. Limited

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying Consolidated quarterly financial results of **M/s. Patna Electric Supply Co. Limited** (the Holding Company) and its subsidiaries (Holding and its subsidiaries referred to as "Group") for the quarter ended 31st March, 2025 and the year to date results for the period from 01st April 2024 to 31st March, 2025 attached herewith, being submitted by the company pursuant to the requirement of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). In our opinion and to the best of our information and according to the explanations given to us these Consolidated financial results:

- i. are presented in accordance with the requirements of Regulation 52 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter ended 31st March, 2025 as well as the year to date results for the period from 1st April 2024 to 31st March, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Consolidated Financial Results

These quarterly financial results as well as the year to date Consolidated financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim





Arun Jain & Associates

Chartered Accountants

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Financial Reporting prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Consolidated financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated financial results. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- ☐ Identify and assess the risks of material misstatement of the Consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ☐ Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- ☐ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.





Arun Jain & Associates

Chartered Accountants

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□ Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

□ Evaluate the overall presentation, structure and content of the Consolidated financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The consolidated annual financial results include the results for the quarter ended 31 March 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For Arun Jain & Associates

Chartered Accountants

FRN : 325867E



(Arun Kumar Jain)

Proprietor

Membership No : 0325867E

Peer Review Certificate No : 017694

Place : Kolkata

Date : 30th May, 2025

UDIN : 25053693BMHGCI4483

PATNA ELECTRIC SUPPLY CO LTD
 Regd. Office: 3 KHETRA DAS LANE 1ST FLOOR, KOLKATA - 700012 (WEST BENGAL.)
 Email: peselco@gmail.com, Website: www.patnaelectricssupplycompany.com
 CIN: L40109WB1956PLC023307

Statement of Consolidated Audited Financial Results for the Quarter and Year Ended 31st March 2025

(₹. In Lakhs)

Sr. No.	Particulars	Quarter ended			Year Ended	
		31st March 2025	31st December 2024	31st March 2024	31st March 2025	31st March 2024
		Audited	NA	Audited (Refer Note 5)	Audited	Audited
1	Income from operations					
	Revenue from Operations	726.18	NA	NA	726.18	NA
	(a) Revenue from Operation	16.97	NA	NA	16.97	NA
	Other Income					
	Total income	743.15	-	-	743.15	-
2	Expenses					
	(a) Purchase of Materials/Project Cost	445.98	NA	NA	445.98	NA
	(b) Change in Inventories of WIP	(430.07)	NA	NA	(430.07)	NA
	(c) Employee Benefit Expenses	8.46	NA	NA	8.46	NA
	(d) Depreciation and Amortisation Expenses	0.52	NA	NA	0.52	NA
	(e) Other expenses	62.19	NA	NA	62.19	NA
	Total expenses	87.08	-	-	87.08	-
3	Profit/(Loss) before Exceptional Items (1-2)	656.07	-	-	656.07	-
4	Exceptional Items	-	NA	NA	-	NA
5	Profit/(Loss) before tax (3+4)	656.07	-	-	656.07	-
6	Tax expense					
	(a) Current tax	36.23	NA	NA	36.23	NA
	(b) Deferred Tax	-	NA	NA	-	NA
7	Net Profit / (Loss) for the period (5-6)	619.84	-	-	619.84	-
8	Other Comprehensive Income	-	-	-	-	-
9	Total Other Comprehensive Income (7+8)	619.84	-	-	619.84	-
	Net Profit attributable to :					
	-Owners of the Company	602.52			602.52	
	-Non-Controlling Interest	12.33			12.33	
	Other Comprehensive Income attributable to:					
	-Owners of the Company	-			-	
	-Non-Controlling Interest	-			-	
	Total Comprehensive Income attributable to:					
	-Owners of the Company	602.52			602.52	
	-Non-Controlling Interest	12.33			12.33	
10	Paid-up equity share capital (Face Value of Rs 5/- each)	1,846.77	NA	NA	1,846.77	NA
11	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year				565.01	
12	Earnings per share (EPS) in Rs.					
	(a) Basic & Diluted EPS before extraordinary items	1.68	NA	NA	1.68	NA
	(b) Basic & Diluted EPS after extraordinary items	1.68	NA	NA	1.68	NA

For THE PATNA ELECTRIC SUPPLY CO. LTD.

Director/Authorised Signatory



PATNA ELECTRIC SUPPLY CO LTD
Regd. Office: 3 KHETRA DAS LANE 1ST FLOOR, KOLKATA - 700012 (WEST BENGAL)
Email: peselco@gmail.com, Website: www.patnaelectricssupplycompany.com
CIN: L40109WB1956PLC023307

Notes on Consolidated financial results :

1. The above audited consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors of Patna Electric Supply Company Limited (the 'Company') at their respective meetings held on 30th May, 2025.
2. The above consolidated financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 as amended (Ind AS) notified under Section 133 of the Companies Act, 2013.
3. As per the requirement of Ind AS 108, *Operating Segments*, based on evaluation of financial information for allocation of resources and assessing performance, the Company identified as single segments, i.e., holding and investing with focus on earning income through dividends, interest and gains from investments. Accordingly, there is no separate reportable segment as per the Standard.
4. During the year ended 31st March 2025, the Company acquired a controlling interest in the following entities, which have become subsidiaries of the Company with effect from their respective acquisition dates:
Sanskriti Commotrade Private Limited - 16th December 2024
Kohinoor Dealmark Private Limited - 31st December 2024
5. As these are the first consolidated financial results of the Company, comparative figures for the previous periods have not been presented as per Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Comparative figures for previous periods have not been presented in these consolidated financial results as the Company has acquired controlling interests in the subsidiaries during the current year and this is the first time these entities have been consolidated.
6. The consolidated financial results include the financial statements of subsidiaries prepared in accordance with Accounting Standards (AS) prescribed under the Companies (Accounting Standards) Rules, 2006. For consolidation, necessary adjustments have been made to these financial statements to comply with Indian Accounting Standards (Ind AS) prescribed under the Companies (Indian Accounting Standards) Rules, 2015. The consolidated results reflect the financial position and performance of such subsidiaries based on these Ind AS adjustments.
7. The figures for the previous quarters/year have been regrouped, wherever necessary.

For Patna Electric Supply Company Limited
For THE PATNA ELECTRIC SUPPLY CO. LTD.

Director/Authorised Signatory
Vishal Kumar Sharma
Managing Director

DIN: 07310503

Place: Kolkata
Dated: 30th May, 2025



CIN: L40109WB1956PLC023307

Consolidated Statement of Assets and Liabilities

	(₹ Lakhs)
	As at 31 March 2025
ASSETS	Audited
Non-current assets	
Property, plant and equipment	3.10
Goodwill on Consolidation	567.04
Financial assets	
- Investment	322.39
- Loans	808.28
Total Non-current assets	1,700.81
Current assets	
Inventories	590.32
Financial assets	
- Trade Receivables	68.51
- Cash and cash equivalents	207.94
- Other financial assets	192.85
Other Current assets	43.45
Total Current assets	1,103.07
Total Assets	2,803.88
Equity and liabilities	
Equity	
Equity share capital	1,846.77
Other equity	565.01
Total equity	2,411.78
Non Controlling Interest	12.33
Liabilities	
Non Current liabilities	
Deferred Tax Liabilities(net)	0.03
	0.03
Current liabilities	
Financial Liabilities	
- Trade Payable	36.07
- Other financial liabilities	340.08
Current tax liabilities (net)	0.71
Other Current Liabilities	2.89
	379.75
Total Liabilities	379.78
Total Liabilities and Equity	2,803.88

For THE PATNA ELECTRIC SUPPLY CO. LTD.

Director/Authorised Signatory



PATNA ELECTRIC SUPPLY CO LTD
 Regd. Office: 3 KHETRA DAS LANE 1ST FLOOR, KOLKATA - 700012 (WEST BENGAL)
 Email: pesclco@gmail.com, Website: www.patnaelectricssupplycompany.com
 CIN: 140109WB1956PLC023307
 Consolidated Statement of Cash Flows

	(₹ Lakhs)
	Year ended 31 March 2025
	Audited
A. Cash flow from operating activities	656.07
Profit before tax	656.07
Adjustments for:	0.52
Depreciation & Amortization Expenses	(11.64)
Interest income	0.00
Interest Expenses	(4.72)
Profit on Sale of Investment	640.24
Operating profit before working capital changes	640.24
Adjustments for changes in working capital	(68.51)
Decrease/(Increase) in Trade Receivable	(808.28)
Decrease/(Increase) in loans and advances	(590.32)
Decrease/(Increase) in Inventories (W-I-P)	(567.04)
Decrease/(Increase) in Goodwill on Acquisition	(192.85)
Decrease/(Increase) in Other Financial Assets	(43.45)
Decrease/(Increase) in Other Current assets	0.00
(Decrease)/Increase in Provision	36.07
(Decrease)/Increase in Trade Payables	340.08
(Decrease)/Increase in other current liabilities	2.89
(Decrease)/Increase in other financial liabilities	(1251.17)
Cash generated from operating activities	(30.94)
Income tax paid (net of refunds)	(1282.12)
Net cash generated from operating activities	(A) (1282.12)
B. Cash flow from investing activities	(3.10)
Movement in PPE	(318.49)
Changes in value of investments (Net)	11.64
Interest Income	(309.95)
Net cash used in investing activities	(B) (309.95)
C. Cash flow from financing activities	1800.00
Proceeds from issue of share	1800.00
Net cash generated from / (used in) financing activities	(C) 1800.00
Net increase / (decrease) in cash and cash equivalents	(A+B+C) 207.94
Cash and cash equivalents as at beginning of the year	207.94
Cash and cash equivalents as at end of the year	207.94

For THE PATNA ELECTRIC SUPPLY CO. LTD.

Director/Authorised Signatory

