



Arun Jain & Associates

Chartered Accountants

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

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Limited Review Report on unaudited standalone financial results of Patna Electricity Supply Company Limited for the quarter ended 30 September 2025 and year to date results for the period from 1 April 2025 to 30 September 2025 pursuant to Regulation 33 and Regulation 52(4) read with Regulation 63 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, as prescribed in Securities and Exchange Board of India operational circular SEBI/HO/DDHS/P/CIR/2021/613 dated 10 August 2021, as amended

To the Board of Directors of Patna Electricity Supply Company Limited

1. We have reviewed the accompanying unaudited standalone financial results of Patna Electricity Supply Company Limited (the "Company") for the quarter ended 30 September 2025 and year to date results for the period from 1 April 2025 to 30 September 2025 (the "Statement").
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India, and in compliance with Regulation 33 and Regulation 52(4) read with Regulation 63 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"), as prescribed in Securities and Exchange Board of India operational circular SEBI/HO/DDHS/P/CIR/2021 /613 dated 10 August 2021, as amended. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagements ('SRE') 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52(4) read with Regulation 63 of the Listing Regulations, as prescribed in Securities and Exchange Board of India operational circular SEBI/HO/DDHS/P/CIR/2021/613 dated 10 August 2021, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Arun Jain & Associates

Chartered Accountants

Firm Registration No.: 325867E

CA. Arun Kumar Jain

Proprietor

Membership No.: 0325867E

UDIN: 25053693BMHGJY7795



Place: Kolkata

Date: November 10, 2025



Arun Jain & Associates

Chartered Accountants

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

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Independent Auditor's Review Report on the Unaudited Standalone Financial Results for the Quarter Ended September 30, 2025 of Patna Electricity Supply Company Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,

The Board of Directors

Patna Electricity Supply Company Limited

1. Introduction

We have reviewed the accompanying unaudited standalone financial results of **Patna Electricity Supply Company Limited** (the "Company") for the quarter ended **September 30, 2025**, which are included in the accompanying "*Statement of Unaudited Standalone Financial Results for the Quarter and Half Year Ended September 30, 2025*" (the "Statement"), being submitted by the Company pursuant to the requirements of **Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**, as amended (the "Listing Regulations, 2015"), including relevant circulars issued by the **Securities and Exchange Board of India (SEBI)** from time to time.

We have initialed the Statement for identification purposes only.

2. Management's Responsibility

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in **Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34)**, prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. Auditor's Responsibility

We conducted our review in accordance with the **Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity,"** issued by the **Institute of Chartered Accountants of India (ICAI)**.

This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement.

A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit.

We have not performed an audit, and accordingly, we do not express an audit opinion.

4. Auditor's Conclusion

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in accordance with the recognition and measurement principles laid down in the aforesaid **Indian Accounting Standard** and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of **Regulation 33 and Regulation 52 read with Regulation 63 of the Listing Regulations, 2015**, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matter

5. Attention is drawn to the fact that the figures for the quarter ended **June 30, 2025**, as reported in these unaudited standalone financial results, are the figures approved by the Board of Directors and subjected to a limited review by us, and the figures for the previous quarter and year ended **March 31, 2025** are based on the audited financial statements.

Our conclusion is not modified in respect of this matter.

For Arun Jain & Associates

Chartered Accountants

(Firm Registration No.: 325867E)



CA. Arun Kumar Jain

Proprietor

(Membership No.: 0325867E)

UDIN: 25053693BMHGJY7795

Place: Kolkata

Date: November 10, 2025

Statement of Standalone Unaudited Financial Results for the Quarter and Half Year ended September 30, 2025

(₹ Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30th September 2025	30th June 2025	30th September 2024	30th September 2025	30th September 2024	31st March 2025
		Unaudited (Refer Note 5)	Unaudited	Unaudited (Refer Note 5)	Unaudited	Unaudited	Audited
I	Revenue from operations	118.66	95.41	212.48	214.07	294.13	622.23
II	Other income	0.82	12.24	1.91	13.06	1.91	10.68
	Total Income	119.48	107.65	214.39	227.13	296.04	632.91
III	Expenses						
	Purchase of Material/ Project Cost	95.61	45.91	255.31	141.52	348.90	585.97
	Cost of Service Rendered	3.00	7.00	-	10.00	-	-
	Change in Inventories of Construction Projects (WIP)	5.26	17.26	(49.61)	22.52	(64.17)	(132.01)
	Employee benefits expenses	6.46	1.64	(0.94)	8.10	-	5.71
	Depreciation	0.00	-	-	0.00	-	0.02
	Other expenses	12.73	6.51	5.00	19.24	9.55	33.83
	Total Expenses	123.06	78.32	209.76	201.38	294.28	493.52
IV	Profit/(loss) before tax	(3.58)	29.33	4.63	25.75	1.76	139.39
V	Tax expense						
	Current tax	-	-	-	-	-	30.08
	Deferred tax	(2.14)	(0.35)	-	(2.49)	-	4.65
	Tax adjustments in respect of earlier years	-	-	-	-	-	-
	Total Tax expense	(2.14)	(0.35)	-	(2.49)	-	34.73
VI	Profit/(loss) for the period/year	(1.44)	29.68	4.63	28.24	1.76	104.66
VII	Other Comprehensive Income (OCI)						
	-Items that will not be reclassified to profit or loss						
	- Remeasurement of defined benefit plans	-	-	-	-	-	-
	- Fair valuation of Equity instruments through OCI	-	-	-	-	-	-
	- Income tax relating to above items	-	-	-	-	-	-
	-Items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income	-	-	-	-	-	-
VIII	Total Comprehensive Income for the period/year	(1.44)	29.68	4.63	28.24	1.76	104.66
IX	Paid-up Equity Share Capital (Face Value of ₹ 10 each)	1,846.77	1,846.77	46.77	1,846.77	46.77	1,846.77
X	Other Equity						62.14
XI	Earnings per Equity share (₹) (not annualised) :						
	(1) Basic (₹)	0.00	0.08	0.49	0.08	0.19	0.28
	(2) Diluted (₹)	0.00	0.08	0.49	0.08	0.19	0.28

Place :Kolkata

Date: 10.11.2025

By The Order Of Board
For Patna Electric Supply Co. Ltd

Vishal Kumar Sharma
Digitally signed by
Vishal Kumar Sharma
Date: 2025.11.10
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Vishal Kumar Sharma
Managing Director
DIN:07310503

Standalone Statement of Assets and Liabilities

	As at 30th September 2025	As at 31st March 2025
	Unaudited	Audited
Assets		
Non-current assets		
Property, plant and equipment	0.45	0.01
Financial assets		
(i) Investment	1,584.90	1,581.14
(ii) Loans	21.06	21.06
Deferred Tax Assets (Net)	2.49	-
Total Non-current assets	1,608.90	1,602.21
Current assets		
Inventories	109.49	132.01
Financial assets		
(i) Trade Receivables	144.82	5.53
(ii) Cash and cash equivalents	69.60	172.01
iii) Other financial assets	21.60	3.95
Other Current assets	0.18	1.21
Total Current assets	345.69	314.71
Total Assets	1,954.59	1,916.92
Equity and liabilities		
Equity		
Equity share capital	1,846.77	1,846.77
Other equity	90.38	62.14
Total Equity	1,937.14	1,908.91
Current liabilities		
Financial Liabilities		
(i) Trade Payable		
(a) Total outstanding dues of micro enterprises and small enterprises	-	-
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	1.39	-
(ii) Other financial liabilities	6.15	1.26
Current tax liabilities (net)	6.45	6.55
Other Current Liabilities	3.46	0.20
Total current liabilities	17.45	8.01
Total equity and liabilities	1,954.59	1,916.92

Place :Kolkata
Date: 10.11.2025

By The Order Of Board
For Patna Electric Supply Co. Ltd

Vishal Kumar
Sharma

Digitally signed by
Vishal Kumar Sharma
Date: 2025.11.10
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Vishal Kumar Sharma
Managing Director
DIN:07310503

Standalone Statement of Cash Flows

(₹ Lakhs)

	period ended 30th September 2025	Year ended 31st March 2025
	Unaudited	Audited
A. Cash flows from operating activities		
Profit before tax	25.75	139.39
Adjustment for :		
Depreciation	0.00	0.02
Interest income	-	(5.54)
Interest Expenses	-	0.00
Profit on Sale of Investment	(13.02)	(4.72)
Operating profit before working capital changes	12.73	129.15
Adjustments for changes in working capital		
Decrease /(Increase) in Trade Receivable	(139.30)	1.55
Decrease /(Increase) in loans and advances	-	4.37
Decrease /(Increase) in Inventories (W-I-P)	22.52	(132.01)
Decrease /(Increase) in Other Financial Assets	(17.64)	(3.95)
Decrease /(Increase) in Other Non Current assets	-	-
Decrease /(Increase) in Other Current assets	1.02	(1.21)
(Decrease) /Increase in Provision	-	-
(Decrease) /Increase in Trade Payables	1.39	(42.55)
(Decrease) /Increase in other current liabilities	3.26	(0.84)
(Decrease)/Increase in other financial liabilities	4.89	0.79
Cash generated from/(used in) operating activities	(111.13)	(44.70)
Income tax paid (net of refunds)	(0.10)	(23.61)
Net cash generated from/(used in) operating activities	(A) (111.23)	(68.31)
B. Cash flows from investing activities		
Purchase of property, plant and equipment	(0.44)	-
Interest Income	-	5.53
Net Changes in Investment	9.25	(1,574.56)
Net cash generated from/(used in) investing activities	(B) 8.81	(1,569.03)
C. Cash flows from financing activities		
Proceeds from Issue of Shares	-	1,800.00
Increase in Borrowings	-	-
Net cash generated from/(used in) financing activities	(C) -	1,800.00
Net increase/(decrease) in cash and cash equivalents	(A+B+C) (102.42)	162.66
Cash and cash equivalents as at beginning of the year	172.02	9.36
Cash and cash equivalents as at end of the year	69.60	172.02

(Note : The above Standalone Statement of Cash Flows has been prepared under the Indirect Method as set out in Ind AS 7, *Statement of Cash Flows*.)

Place :Kolkata
Date: 10.11.2025

By The Order Of Board
For Patna Electric Supply Co. Ltd

Vishal Kumar Sharma
Digitally signed by
Vishal Kumar Sharma
Date: 2025.11.10
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Vishal Kumar Sharma
Managing Director
DIN:07310503

PATNA ELECTRIC SUPPLY CO LIMITED

CIN: L40109WB1956PLC023307

Regd Office: 03, Khetra Das Lane, 1st Floor, Kolkata, West Bengal, India- 700 012

Email : pesclco@gmail.com, Website : www.patnaelectricssupplycompany.com

Notes on unaudited financial results :

1. The above unaudited 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 10th November, 2025. Review under Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended, has been carried out by the Statutory Auditors and have issued an unmodified opinion on the above unaudited financial results.
2. The above unaudited standalone financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) notified under Section 133 of the Companies Act, 2013, as amended from time to time.
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 has identified as single segment, i.e., property-related activities. 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. The figures for the quarter ended 30th September, 2025 and quarter ended 30th September, 2024 are the balancing figures between the published year to date figures in respect of period ended 30th September, 2025 and 30th September, 2024 respectively and published figures upto the end of the first quarter of current year/ previous year, which were subject to limited review.
6. Amount shown as ₹ 0.00 represents amount below ₹ 500 (Rupees Five Hundred).
7. The figures for the previous quarters/year have been regrouped, wherever necessary.

Place :Kolkata
Date: 10.11.2025

By The Order Of Board
For Patna Electric Supply Co. Ltd

Vishal Kumar Sharma Digitally signed by Vishal Kumar Sharma
Date: 2025.11.10 16:49:06 +05'30'

Vishal Kumar Sharma
Managing Director
DIN:07310503



Arun Jain & Associates

Chartered Accountants

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Limited Review Report on unaudited consolidated financial results of Patna Electricity Supply Company Limited for the quarter ended 30 September 2025 and year to date results for the period from 1 April 2025 to 30 September 2025 pursuant to Regulation 33 and Regulation 52(4) read with Regulation 63 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, as prescribed in Securities and Exchange Board of India operational circular SEBI/HO/DDHS/P/CIR/2021/613 dated 10 August 2021, as amended To,

To the Board of Directors of Patna Electricity Supply Company Limited

1. We have reviewed the accompanying unaudited consolidated financial results of Patna Electricity Supply Company Limited (the "Holding Company") and its two subsidiaries (the Holding Company and its subsidiaries together referred to as the "Group") and its share of the net profit after tax and total comprehensive income of its joint ventures for the quarter ended 30 September 2025 and year to date results for the period from 1 April 2025 to 30 September 2025 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 and Regulation 52(4) read with Regulation 63 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"), as prescribed in Securities and Exchange Board of India operational circular SEBI/HO/DDHS/P/CIR/2021 /613 dated 10 August 2021, as amended.
2. This Statement, which is the responsibility of the Parent's management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52(4) read with Regulation 63 of the Listing Regulations, as prescribed in Securities and Exchange Board of India operational circular SEBI/HO/DDHS/P/CIR/2021/613 dated 10 August 2021, as amended. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.





Arun Jain & Associates

Chartered Accountants

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4. The Statement includes the results of the following entities:

Holding Company

Patna Electricity Supply Company Limited

Subsidiary Company

Kohinoor Dealmark Private Limited

Sanskriti Commotrade Private Limited

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 read with Regulation 63 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Arun Jain & Associates

Chartered Accountants

Firm Registration No.: 325867E

CA. Arun Kumar Jain
Proprietor

Membership No.: 0325867E

UDIN: 25053693BMHGJX1484



Place: Kolkata

Date: November 10, 2025

PATNA ELECTRIC SUPPLY CO LIMITED
CIN: L40109WB1956PLC023307
Regd Office: 03, Khetra Das Lane, 1st Floor, Kolkata, West Bengal, India- 700 012
Email : pesclco@gmail.com, Website : www.patnaelectricssupplycompany.com

Statement of Consolidated Unaudited Financial Results for the Quarter and Half Year ended September 30, 2025

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30th September 2025	30th June 2025	30th September 2024	30th September 2025	30th September 2024	31st March 2025
		Unaudited (Refer Note 6)	Unaudited	Unaudited (Refer Note 4)	Unaudited	Unaudited	Audited
I	Revenue from operations	271.86	313.70	NA	585.56	NA	726.18
II	Other income	4.22	4.22	NA	8.44	NA	16.97
	Total Income	276.08	317.92	-	594.00	-	743.15
III	Expenses						
	Purchase of Material/ Project Cost	172.55	182.75	NA	355.30	NA	445.98
	Cost of Service Rendered	70.08	81.00	NA	151.08	NA	-
	Change in Inventories of Construction Projects (WIP)	5.26	17.26	NA	22.52	NA	(430.07)
	Employee benefits expenses	7.32	3.73	NA	11.05	NA	8.46
	Depreciation	0.12	0.12	NA	0.24	NA	0.52
	Other expenses	20.42	25.32	NA	45.74	NA	62.19
	Total Expenses	275.75	310.18	-	585.93	-	87.08
IV	Profit/(loss) before tax	0.33	7.74	-	8.07	-	656.07
V	Tax expense						
	Current tax	-	-	NA	-	NA	36.23
	Deferred tax	(2.23)	(7.36)	NA	(9.59)	NA	-
	Tax adjustments in respect of earlier years	-	-	NA	-	NA	-
	Total Tax expense	(2.23)	(7.36)	-	(9.59)	-	36.23
VI	Profit/(loss) for the period/year	2.56	15.10	-	17.66	-	619.84
VII	Other Comprehensive Income (OCI)						
	-Items that will not be reclassified to profit or loss						
	- Remeasurement of defined benefit plans	-	-	NA	-	NA	-
	- Fair valuation of Equity instruments through OCI	-	-	NA	-	NA	-
	- Income tax relating to above items	-	-	NA	-	NA	-
	-Items that will be reclassified to profit or loss	-	-	NA	-	NA	-
	Total Other Comprehensive Income	-	-	-	-	-	-
VIII	Total Comprehensive Income for the period/year	2.56	15.10	-	17.66	-	619.84
	Net Profit attributable to :						
	- Owners of the company	2.44	15.20	NA	17.64	NA	607.52
	- Non-Controlling Interest	0.12	(0.10)	NA	0.02	NA	12.32
	Other Comprehensive Income attributable to :						
	- Owners of the company	-	-	-	-	-	-
	- Non-Controlling Interest	-	-	-	-	-	-
	Total Comprehensive Income attributable to :						
	- Owners of the company	2.44	15.20	NA	17.64	NA	607.52
	- Non-Controlling Interest	0.12	(0.10)	NA	0.02	NA	12.32
IX	Paid-up Equity Share Capital (Face Value of ₹ 10 each)	1,846.77	1,846.77	NA	1,846.77	NA	1,846.77
X	Other Equity						565.01
XI	Earnings per Equity share (₹) (not annualised) :						
	(1) Basic (₹)	0.01	0.04	NA	0.05	NA	1.68
	(2) Diluted (₹)	0.01	0.04	NA	0.05	NA	1.68

Place :Kolkata
Date: 10.11.2025

By The Order of Board
For Patna Electric Supply Co. Ltd
Vishal Kumar Sharma
Digitally signed by Vishal Kumar Sharma
Date: 2025.11.10 16:47:47 +05'30'
Vishal Kumar Sharma
Managing Director
DIN:07310503

Consolidated Statement of Assets and Liabilities

	As at 30th September 2025	As at 31st March 2025
	Unaudited	Audited
Assets		
Non-current assets		
Property, plant and equipment	3.30	3.10
Goodwill on Conolidation	567.04	567.04
Financial assets		
(i) Investment	296.60	322.39
(ii) Loans	854.33	808.28
Deferred Tax Assets (Net)	11.39	(0.03)
Other Non-Current Assets	17.24	-
Total Non-current assets	1,749.91	1,700.79
Current assets		
Inventories	499.41	590.32
Financial assets		
(i) Trade Receivables	367.49	68.51
(ii) Cash and cash equivalents	165.42	207.94
iii) Other financial assets	80.57	192.85
Other Current assets	4.81	43.45
Total Current assets	1,117.71	1,103.07
Total Assets	2,867.62	2,803.86
Equity and liabilities		
Equity		
Equity share capital	1,846.77	1,846.77
Other equity	582.64	565.01
Total Equity	2,429.41	2,411.78
Non Controlling Interest	12.34	12.33
Current liabilities		
Financial Liabilities		
(i) Trade Payable		
(a) Total outstanding dues of micro enterprises and small enterprises	-	-
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	11.36	36.07
(ii) Other financial liabilities	398.15	340.08
Current tax liabilities (net)	6.45	0.71
Other Current Liabilities	9.91	2.89
Total current liabilities	425.87	379.75
Total equity and liabilities	2,867.62	2,803.86

**By The Order of Board
For Patna Electric Supply Co. Ltd**

Vishal Kumar Sharma Digitally signed by
Vishal Kumar Sharma
Date: 2025.11.10
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**Place :Kolkata
Date: 10.11.2025**

**Vishal Kumar Sharma
Managing Director
DIN:07310503**

Consolidated Statement of Cash Flows

(₹ Lakhs)

	period ended 30th September 2025	Year ended 31st March 2025
	Unaudited	Audited
A. Cash flows from operating activities		
Profit before tax	8.07	656.07
Adjustment for :		
Depreciation	0.24	0.52
Interest income	(8.43)	(11.64)
Dividend income	(0.01)	-
Interest Expenses	-	0.00
Net Change on account of Fair Value Changes in Investment	14.89	(4.72)
Operating profit before working capital changes	14.76	640.23
Adjustments for changes in working capital		
Decrease /(Increase) in Trade Receivable	(298.98)	(68.51)
Decrease /(Increase) in loans and advances	80.94	(607.35)
Decrease /(Increase) in Inventories (W-I-P)	90.91	(590.32)
Decrease /(Increase) in Other Financial Assets	(17.64)	(192.85)
Decrease /(Increase) in Other Non Current assets	-	-
Decrease /(Increase) in Other Current assets	41.58	(43.45)
(Decrease) /Increase in Provision	-	-
(Decrease) /Increase in Trade Payables	(24.71)	36.07
(Decrease) /Increase in other current liabilities	7.11	2.89
(Decrease)/Increase in other financial liabilities	58.07	340.08
Cash generated from/(used in) operating activities	(47.97)	(483.21)
Income tax paid (net of refunds)	(11.51)	-
Net cash generated from/(used in) operating activities	(A) (59.49)	(483.21)
B. Cash flows from investing activities		
Purchase of property, plant and equipment	(0.44)	(3.10)
Interest Income	8.43	11.64
Dividend Income	0.01	-
Net Changes in Investment	8.98	(322.39)
Net cash generated from/(used in) investing activities	(B) 16.97	(313.85)
C. Cash flows from financing activities		
Proceeds from Issue of Shares	-	1,005.00
Increase in Borrowings	-	-
Net cash generated from/(used in) financing activities	(C) -	1,005.00
Net increase/(decrease) in cash and cash equivalents	(A+B+C) (42.52)	207.94
Cash and cash equivalents as at beginning of the year	207.94	-
Cash and cash equivalents as at end of the year	165.42	207.94

(Note : The above Standalone Statement of Cash Flows has been prepared under the Indirect Method as set out in Ind AS 7, *Statement of Cash Flows*.)

**By The Order of Board
For Patna Electric Supply Co. Ltd**

Vishal Kumar Sharma
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Vishal Kumar Sharma
Date: 2025.11.10
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**Place :Kolkata
Date: 10.11.2025**

**Vishal Kumar Sharma
Managing Director
DIN:07310503**

Notes on unaudited financial results :

1. The above unaudited 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 10th Novmeber, 2025. Review under Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended, has been carried out by the Statutory Auditors and have issued an unmodified opinion on the above unaudited financial results.
2. The above unaudited consolidated financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) notified under Section 133 of the Companies Act, 2013, as amended from time to time.
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 has identified as single segment, i.e., property-related activities. 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. The consolidated financial results include the financial statements of subsidiaries as on 31st March quarter ended and 31st March year ended 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.
6. The figures for the quarter ended 30th September, 2025 are the balancing figures between the published year to date figures in respect of period ended 30th September, 2025 respectively and published figures upto the end of the first quarter of current year, which were subject to limited review.
7. Amount shown as ₹ 0.00 represents amount below ₹ 500 (Rupees Five Hundred).
8. The figures for the previous quarters/year have been regrouped, wherever necessary.

Place :Kolkata
Date: 10.11.2025

By The Order of Board
For Patna Electric Supply Co. Ltd
Vishal Kumar
Sharma
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Date: 2025.11.10 16:46:52 +05'30'
Vishal Kumar Sharma
Managing Director
DIN:07310503