

The Patna Electric Supply Co. Ltd

33A, Jawaharlal Nehru Road, Chatterjee International, Unit A-9, 8th Floor Russel Street, Kolkata-700071

CIN: L40109WB1956PLC023307

Email: pescico@gmail.com

Ph No: +91-9163468547

Website: www.patnaelectricssupplycompany.com

May 29, 2026

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

Dear Sir/Madam,

Sub: Outcome of the Board Meeting – Audited Standalone & Consolidated Financial Results for the Quarter and Financial Year ended March 31, 2026

Further to our letter dated May 23, 2026 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 29, 2026, inter-alia, considered and approved the Audited Standalone and Consolidated Financial Results of the Company for the quarter and financial year ended March 31, 2026.

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, 2026; and
2. Auditors' Report on the Audited Standalone and Consolidated Financial Result of the company for the quarter and financial year ended March 31, 2026.

Audited Standalone and Consolidated Financial Results of the company for the quarter and year ended March 31, 2026 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 4:00 p.m. and concluded at 6:30 p.m.

We request you to kindly take the above on records.

Yours faithfully,

For Patna Electric Supply Co. Limited

ANIL KUMAR MUNDHRA
Digitally signed by ANIL KUMAR MUNDHRA
Date: 2026.05.29
18:48:15 +05'30'

Anil Kumar Mundhra

Director

DIN: 11429564

The Patna Electric Supply Co. Ltd

33A, Jawaharlal Nehru Road, Chatterjee International, Unit A-9, 8th Floor Russel

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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, 2026

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, 2026 with an unmodified opinion.

We request you to kindly take the above on records.

Thanking you,

Yours faithfully,

For Patna Electric Supply Co. Limited

ANIL KUMAR MUNDHRA
Digitally signed by ANIL KUMAR MUNDHRA
Date: 2026.05.29 18:45:53 +05'30'

Anil Kumar Mundhra

Director

DIN: 11429564

Independent Auditor's Report on the audit of Standalone Financial Results for the quarter and year ended March 31, 2026 of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,
The Board of Directors,
Patna Electric Supply Co. Limited

Opinion

We have audited the accompanying Statement of Standalone Financial Results of **Patna Electric Supply Co. Limited** ("the Company") for the quarter and year ended March 31, 2026 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"). In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financials Statement:

- i. are presented in accordance with the requirements of the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulations") and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") prescribed U/S 133 of the accounting principles generally accepted in India, of the net profit and total comprehensive income and other financial information of the company for the quarter and year ended March 31, 2026.

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 SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone Annual 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 standalone financial statements under the provisions of the Act, 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 obtained by us, is sufficient and appropriate to provide a basis for our opinion on the standalone annual financial results.

Responsibilities of Management's and Those Charged with Governance for the Standalone Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements. The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual 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 Standards prescribed under Section 133 of the



Companies Act 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with SEBI Regulation. 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual 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 annual financial results, the Management and 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. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- 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 standalone 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 standalone 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 Matter

The standalone financial results include the results for the quarter ended March 31, 2026 being the balancing figure between audited figures in respect of the financial year ended March 31, 2026 and the published unaudited year to date figures up to the third quarter of the current financial year which were subjected to limited review by us, as required under the Listing Regulations.

For Arun Jain & Associates
Chartered Accountants
FRN: 325867E



Arun Kumar Jain
Proprietor
Membership No: 0325867E
UDIN: 26053693EIHTRP9669
Place: Kolkata
Date: 29/05/2026

PATNA ELECTRIC SUPPLY CO LIMITED

CIN: L40109WB1956PLC023307

Regd Office: 33A, Jawaharlal Nehru Road, Unit No A-9, 8th Floor, Kolkata-700071

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

Statement of Standalone Audited Financial Results for the Quarter and Year ended March 31, 2026

(' Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31st March 2026	31st December 2025	31st March 2025	31st March 2026	31st March 2025
		Audited (Refer Note 5)	Unaudited	Audited (Refer Note 5)	Audited	Audited
I	Revenue from operations	780.48	130.57	198.67	1,125.12	622.23
II	Other income		5.46	4.47	18.51	10.68
	Total Income	780.48	136.03	203.14	1,143.63	632.91
III	Expenses					
	Purchase of Material - Project Cost	817.35	103.67	42.83	1,062.54	585.97
	Cost of Service Rendered	5.70	-	-	15.70	-
	Change in Inventories of Construction Projects (WIP)	(44.71)	1.80	2.08	(20.39)	(132.01)
	Employee benefits expenses	3.21	5.34	5.30	16.65	5.71
	Depreciation and Amortisation Expenses	0.09	0.00	0.02	0.09	0.02
	Other expenses	6.86	0.81	9.44	26.91	33.83
	Total Expenses	788.50	111.62	59.67	1,101.50	493.52
IV	Profit/(loss) before tax	(8.02)	24.41	143.47	42.13	139.39
V	Tax expense					
	Current tax	8.50	-	30.08	8.50	30.08
	Deferred tax	(0.21)	2.29	-	(0.41)	4.65
	Tax adjustments in respect of earlier years	0.09	6.54	4.65	6.63	-
	Total Tax expense	8.38	8.83	34.73	14.72	34.73
VI	Profit/(loss) for the period/year	(16.40)	15.58	108.74	27.41	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	(16.40)	15.58	108.74	27.41	104.66
IX	Paid-up Equity Share Capital (Face Value of ₹ 10 each)	1,846.77	1,846.77	1,846.77	1,846.77	1,846.77
X	Other Equity				89.55	62.14
XI	Earnings per Equity share (₹) (not annualised) :					
	(1) Basic (₹)	0.00	0.04	0.29	0.07	0.28
	(2) Diluted (₹)	0.00	0.04	0.29	0.07	0.28



The Patna Electric Supply Co. Ltd.

Chait Mondal
Director / Authorised Signatory

PATNA ELECTRIC SUPPLY CO LIMITED

CIN: L40109WB1956PLC023307

Regd Office: 33A, Jawaharlal Nehru Road, Unit No.A-9,8th Floor, Kolkata-700071

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

Standalone Statement of Assets and Liabilities

(₹ Lakhs)

	As at 31st March 2026 Audited	As at 31st March 2025 Audited
Assets		
Non-current assets		
Property, plant and equipment	0.14	0.01
Financial assets		
(i) Investment	1,529.40	1,581.14
(ii) Loans	21.06	21.06
Deferred Tax Assets (Net)	0.41	-
Total Non-current assets	1,551.01	1,602.21
Current assets		
Inventories	152.40	132.01
Financial assets		
(i) Trade Receivables	285.93	5.53
(ii) Cash and cash equivalents	85.54	172.01
(iii) Other financial assets	0.55	3.95
Current tax assets (net)	2.61	-
Other Current assets	5.27	1.21
Total Current assets	532.30	314.71
Total Assets	2,083.31	1,916.92
Equity and liabilities		
Equity		
Equity share capital	1,846.77	1,846.77
Other equity	89.55	62.14
Total Equity	1,936.32	1,908.91
Non Current liabilities		
Provision	0.67	-
	0.67	-
Current liabilities		
Financial Liabilities		
(i) Trade Payable	-	-
(a) Total outstanding dues of micro enterprises and small enterprises	144.51	-
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	1.78	1.26
(ii) Other financial liabilities	-	6.55
Current tax liabilities (net)	0.04	0.20
Other Current Liabilities	0.00	-
Provision		
Total current liabilities	146.32	8.01
Total equity and liabilities	2,083.31	1,916.92



The Patna Electric Supply Co. Ltd.

Chiranjit Mondal

Director / Authorised Signatory

PATNA ELECTRIC SUPPLY CO LIMITED

CIN: L40109WB1956P1.C023307

Regd Office: 33A, Jawaharlal Nehru Road, Unit No.A-9,8th Floor, Kolkata-700071

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

Standalone Statement of Cash Flows

(₹ Lakhs)

	Year ended 31st March 2026	Year ended 31st March 2025
	Audited	Audited
A. Cash flows from operating activities	42.13	139.39
Profit before tax		
Adjustment for :	0.09	0.02
Depreciation	(0.84)	(5.54)
Interest income	(17.64)	(4.72)
Profit on Sale of Investment		
	23.74	129.15
Operating profit before working capital changes		
Adjustments for changes in working capital	(280.40)	1.55
Decrease /(Increase) in Trade Receivable		4.37
Decrease /(Increase) in loans and advances	(20.39)	(132.01)
Decrease /(Increase) in Inventories (W I-P)	3.40	(3.95)
Decrease /(Increase) in Other Financial Assets	(4.06)	(1.21)
Decrease /(Increase) in Other Current assets	0.67	
(Decrease) /Increase in Provision	144.51	(42.55)
(Decrease) /Increase in Trade Payables	(0.16)	(0.84)
(Decrease) /Increase in other current liabilities	0.51	0.79
(Decrease)/Increase in other financial liabilities		
	(132.18)	(44.70)
Cash generated from/(used in) operating activities		
Income tax paid (net of refunds)	(16.02)	(23.61)
Net cash generated from/(used in) operating activities	(A) (148.20)	(68.31)
B. Cash flows from investing activities	(0.22)	-
Purchase of property, plant and equipment	0.84	5.53
Interest Income	61.11	(1,574.56)
Net Changes in Investment		
Net cash generated from/(used in) investing activities	(B) 61.73	(1,569.03)
C. Cash flows from financing activities		1,800.00
Proceeds from Issue of Shares		
Net cash generated from/(used in) financing activities	(C) -	1,800.00
Net increase/(decrease) in cash and cash equivalents	(A+B+C) (86.48)	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	85.54	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*.)



The Patna Electric Supply Co. Ltd.

Handwritten Signature

Director / Authorised Signatory

PATNA ELECTRIC SUPPLY CO LIMITED

CIN: L40109WB1956PLC023307

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

Notes on standalone audited 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 29th May, 2026 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 audited standalone financial results.
2. The above audited 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 previous 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 31st March, 2026 and quarter ended 31st March, 2025 are the balancing figures between the published year to date figures in respect of year ended 31st March, 2026 and 31st March, 2025 respectively and published figures upto the end of the third 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.

For Patna Electricity Supply Company Limited

The Patna Electric Supply Co. Ltd.

Director / Authorised Signatory

Place: Kolkata
Dated:29.05.2026



ARUN JAIN & ASSOCIATES

Chartered Accountants
2B, Grant Lane, 2nd Floor, Room No 74
Kolkata - 700012, West Bengal
Contact : +91 9831042186

Independent Auditor's Report on the audit of Consolidated Financial Results for the quarter and year ended March 31, 2026 of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors,
Patna Electric Supply Co. Limited

Opinion

We have audited the accompanying consolidated financial results of Patna Electric Supply Co. Limited (hereinafter referred to as the "Holding Company") and its subsidiary (Holding Company and its subsidiary together referred to as "the Group"), for the year ended 31 March 2026, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (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 and based on the consideration of reports of the other auditors on separate audited financial statements of the subsidiary, the aforesaid consolidated financials result:

1. Includes the annual financial results of the following entities:
 - a. Kohinoor Dealmark Private Limited (Subsidiary Company)
 - b. Sanskriti Commotrade Private Limited (Subsidiary Company)
2. are presented in accordance with the requirements of the Listing Regulations in this regard; and
3. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India, of the consolidated net profit and total comprehensive income and other financial information of the group for the quarter and year ended March 31, 2026.

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 SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results section of our report. We are independent of the Group 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 statements under the provisions of the Act, 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 obtained by us, is sufficient and appropriate to provide a basis for our opinion on the consolidated financial results.



Responsibilities of Management's and Those Charges with Governance for the Consolidated Financial Results

These consolidated financial results have been prepared on the basis of the consolidated annual financial statements.

The Holding Company's Management and Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the Consolidated net profit and other comprehensive income and other financial information of the group in accordance with the recognition and measurement principles laid down in Indian Accounting Standard, prescribed under Section 133 of the Companies Act 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI Regulations. The respective Board of Directors of the companies included in the Group are responsible for 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, which has been used for the purpose of preparation of the annual consolidated financial results by the directors of the Holding Company, as aforesaid.

In preparing the Consolidated Financial Results, the Management and Board of Directors of the Companies included in the Group are responsible for assessing the Group'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 respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group is also responsible for overseeing the Company's financial reporting process of the Group.

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

Our objectives are to obtain reasonable assurance about whether the Annual 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,



ARUN JAIN & ASSOCIATES

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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. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to Consolidated financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- 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 Group'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 Consolidated 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 Group 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 Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group to express an opinion on the annual Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the annual consolidated financial results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the Consolidated Financial Results of which we are the independent auditors 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.

We also performed procedures in accordance with the circular issued by the SEBI under regulation 33(8)



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of the Listing Regulations, as amended, to the extent applicable.

Other Matter

- a. The consolidated financial results include financial results of two subsidiaries considered in the consolidated financial results. The financial statements of these entities have been audited by their respective independent auditors. The independent auditors' reports on financial statements of these entities have been furnished to us and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the report of such auditors and the procedures performed by us are as stated in paragraph above.

Our opinion on the consolidated financial statements, is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the Financials Result certified by the Board of Directors.

The consolidated financial results include the results for the quarter ended March 31, 2026 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
Place: Kolkata
Date: 29/05/2026
UDIN: 26053693AYHADD9469

Consolidated Statement of Assets and Liabilities

	As at 31st March 2026 Audited	(₹ Lakhs) As at 31st March 2025 Audited
Assets		
Non-current assets		
Property, plant and equipment	2.77	3.10
Goodwill on Consolidation	567.04	567.04
Financial assets	270.54	322.39
(i) Investment	213.02	808.28
(ii) Loans	4.04	-
Deferred Tax Assets (Net)	28.59	-
Other Non-Current Assets	1,086.01	1,700.82
Total Non-current assets		
Current assets	608.17	590.32
Inventories		
Financial assets	490.69	68.51
(i) Trade Receivables	625.84	207.94
(ii) Cash and cash equivalents	152.59	-
(iii) Loans	0.62	192.85
(iv) Other financial assets	11.08	43.45
Other Current assets	1,889.00	1,103.07
Total Current assets	2,975.01	2,803.89
Total Assets		
Equity and liabilities		
Equity	1,846.77	1,846.77
Equity share capital	601.05	565.01
Other equity	2,447.82	2,411.78
Total Equity	12.46	12.33
Non Controlling Interest		
Non Current liabilities	5.98	-
Provision		0.03
Deferred Tax Liabilities (net)	5.98	0.03
Current liabilities		
Financial Liabilities		
(i) Trade Payable		
(a) Total outstanding dues of micro enterprises and small enterprises	226.79	36.07
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	278.67	340.08
(ii) Other financial liabilities	-	0.71
Current tax liabilities (net)	2.84	2.89
Other Current Liabilities	0.44	-
Provision	508.74	379.75
Total current liabilities	2,975.01	2,803.89
Total equity and liabilities		



The Patna Electric Supply Co. Ltd.
Udit Choudhary
Director / Authorised Signatory

PATNA ELECTRIC SUPPLY CO LIMITED
CIN: 140109WB1956PLC033007
Regd Office: 33A, Jawaharlal Nehru Road, Unit No A 9, 8th Floor, Kolkata-700071
Email: pscckco@gmail.com, Website: www.patnaelectricssupplycompany.com

Statement of Consolidated Audited Financial Results for the Quarter and Year ended March 31, 2026

(₹ Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31st March 2026	31st December 2025	31st March 2025	31st March 2026	31st March 2025
		Audited (Refer Note 6)	Unaudited	Audited (Refer Note 6)	Audited	Audited
I	Revenue from operations	1,414.73	191.77	726.16	2,452.06	726.16
II	Other income	21.43	1.33	16.37	37.22	16.97
	Total Income	1,436.16	193.10	742.53	2,489.28	743.13
III	Expenses					
	Purchase of Material/ Project Cost	1,230.27	134.30	445.08	1,719.87	445.08
	Cost of Service Rendered	283.84	28.32	-	603.24	-
	Change in Inventories of Construction Projects (WIP)	(44.71)	1.90	(440.07)	20.39	(436.07)
	Employee benefits expenses	3.01	11.19	8.46	25.25	8.46
	Depreciation	0.30	-	0.52	0.54	0.52
	Other expenses	0.82	(1.84)	62.17	44.72	62.17
	Total Expenses	1,473.53	173.77	87.08	2,233.23	87.08
IV	Profit/(loss) before tax	22.65	19.33	656.07	50.05	656.07
V	Tax expense					
	Current tax	10.60	-	36.23	10.60	36.23
	Deferred tax	4.94	0.67	-	(4.06)	-
	Tax adjustments in respect of earlier years	0.71	6.04	-	7.35	-
	Total Tax expense	16.15	7.31	36.23	13.87	36.23
VI	Profit/(loss) for the period/year	6.50	12.02	619.84	36.18	619.84
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	6.50	12.02	619.84	36.18	619.84
	Net Profit attributable to:					
	Owners of the company	0.35	12.05	607.52	36.04	607.52
	Non Controlling Interest	0.15	(0.03)	12.33	0.14	12.33
	Other Comprehensive Income attributable to:					
	Owners of the company	-	-	-	-	-
	Non Controlling Interest	-	-	-	-	-
	Total Comprehensive Income attributable to:	0.35	12.05	607.52	36.04	607.52
	Owners of the company	0.35	(0.03)	12.33	0.14	12.33
	Non Controlling Interest					
IX	Paid up Equity Share Capital (Face Value of ₹ 10 each)	1,846.77	1,846.77	1,846.77	1,846.77	1,846.77
X	Other Equity				603.05	365.01
XI	Earnings per Equity share (₹) (not annualised):					
	(1) Basic (₹)	0.02	0.03	1.68	0.10	1.68
	(2) Diluted (₹)	0.02	0.03	1.68	0.10	1.68



The Patna Electric Supply Co. Ltd.

Arindam Kundu
Director / Authorised Signatory

PATNA ELECTRIC SUPPLY CO LIMITED

CIN: L40109WB1956PLC023307

Regd Office: 33A, Jawaharlal Nehru Road, Unit No. A 9, 8th Floor, Kolkata-700071

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

Consolidated Statement of Cash Flows

(₹ Lakhs)

	Year ended 31st March 2026	Year ended 31st March 2025
	Audited	Audited
A. Cash flows from operating activities		
Profit before tax	50.05	656.07
Adjustment for:		
Depreciation & Amortization Expenses	0.54	0.52
Interest income	(10.57)	(11.64)
Interest income on income tax refund	(0.28)	-
Dividend income	(0.01)	-
Interest Expenses	-	(0.00)
Net Change on account of Fair Value Changes in Investment	(16.33)	(4.72)
Operating profit before working capital changes	23.40	640.23
Adjustments for changes in working capital		
Decrease / (Increase) in Trade Receivable	(422.18)	(68.51)
Decrease / (Increase) in loans and advances	33.38	(607.35)
Decrease / (Increase) in Inventories (W-I-P)	(17.85)	(590.32)
Decrease / (Increase) in Other Financial Assets	3.40	(192.85)
Decrease / (Increase) in Other Current assets	35.23	(43.45)
(Decrease) / Increase in Provision	6.43	-
(Decrease) / Increase in Trade Payables	190.72	36.07
(Decrease) / Increase in other current liabilities	(61.52)	2.89
(Decrease) / Increase in other financial liabilities	(0.06)	340.08
Cash generated from/(used in) operating activities	(209.06)	(483.21)
Income tax paid (net of refunds)	(37.92)	-
Net cash generated from/(used in) operating activities	(A) (246.98)	(483.21)
B. Cash flows from investing activities		
Purchase of property, plant and equipment	(0.22)	(3.10)
Interest Income	10.57	11.64
Decrease / (Increase) in Loans	595.25	-
Dividend Income	0.01	-
Net Changes in Investment	59.27	(322.39)
Net cash generated from/(used in) investing activities	(B) 664.88	(313.85)
C. Cash flows from financing activities		
Proceeds from Issue of Shares	-	1,005.00
Net cash generated from/(used in) financing activities	(C) -	1,005.00
Net increase/(decrease) in cash and cash equivalents	(A+B+C) 417.90	207.94
Cash and cash equivalents as at beginning of the year	207.94	-
Cash and cash equivalents as at end of the year	625.84	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.)



The Patna Electric Supply Co. Ltd.

Chiranjit Kundu
Director / Authorised Signatory

PATNA ELECTRIC SUPPLY CO LIMITED

CIN: L40109WB1956PLC023307

Regd Office: 33A, Jawaharlal Nehru Road, Unit No.A-9,8th Floor, Kolkata-700071

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

Notes on consolidated audited 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 29th May, 2026 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 audited financial results.
2. The above audited 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 previous 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 31st March, 2026 and quarter ended 31st March, 2025 are the balancing figures between the published year to date figures in respect of year ended 31st March, 2026 and 31st March, 2025 respectively and published figures upto the end of the third quarter of current year/ previous 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
Dated: 29.05.2026



For Patna Electricity Supply Company Limited

The Patna Electric Supply Co. Ltd.

Arun Jain

Director

DIN: 11429264

Director / Authorised Signatory