ARUN JAIN & ASSOCIATES

15 Jatin Das Road, 5th Floor, Ambient Mansion, Kolkata – 700 029

E – MAIL ID: caarunkolkata@gmail.com | Connect on: +91 9831042186

Independent Auditor's review report on Unaudited Standalone Financial Results for the quarter ended September 30, 2026 and year to date results for the period from April 01, 2026 to September 30, 2026 of Patna Electric Supply Co. Limited 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

1. We have reviewed the accompanying statement of unaudited Standalone Financial Results of **Patna Electric Supply Co. Limited** ("the Company") for the quarter ended September 30, 2026 and year to date results for the period from April 01, 2026 to September 30, 2026 ("the Statement"), 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").

2. This Statement, which is the responsibility of the Company's Management and approved by the Company'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 (the "Act"), read with the relevant Rules and other accounting principles generally accepted in India, and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations, 2015 including relevant circulars issued by SEBI from time to time. Our responsibility is to express a conclusion 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 ('the ICAI'). 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 stated above, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared, in all material respects, in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34, *Interim Financial Reporting*, prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other recognised accounting principles generally accepted in India, and in compliance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the relevant circulars issued by SEBI from time to time, or that it contains any material misstatement.

ARUN JAIN & ASSOCIATES

15 Jatin Das Road, 5th Floor, Ambient Mansion, Kolkata – 700 029

E – MAIL ID: caarunkolkata@gmail.com | Connect on: +91 9831042186

Other Matter

5. The figures for the quarter ended September 30, 2026 as reported in these unaudited Standalone Financial Results are the balancing figures between unaudited figures in respect of the half year ended September 30, 2026 and the published unaudited figures of the first quarter ended June 30, 2026.

For Arun Jain & Associates
Chartered Accountants
FRN: 325867E

ARUN JAIN & ASSOCIATES * M. No.- 53693 * Chartered Accountants

Arun Kumar Jain
Proprietor
Membership No: 0325867E
UDIN: 26053693QQDPOF2212
Place: Kolkata
Date: 05/11/2026

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.patnaelectricsupplycompany.com

Standalone Statement of Assets and Liabilities

(₹ Lakhs)

	As at 30th September 2026	As at 31st March 2026
	Unaudited	Audited
Assets		
Non-current assets		
Property, plant and equipment	0.09	0.14
Financial assets		
(i) Investment	1,530.04	1,529.40
(ii) Loans	21.06	21.06
Deferred Tax Assets (Net)	0.25	0.41
Total Non-current assets	**1,551.44**	**1,551.01**
Current assets		
Inventories	263.23	152.40
Financial assets		
(i) Trade Receivables	310.69	285.93
(ii) Cash and cash equivalents	12.73	85.54
iii) Other financial assets	0.70	0.55
Current tax assets (net)	0.41	2.61
Other Current assets	15.85	5.27
Total Current assets	**603.61**	**532.30**
Total Assets	**2,155.05**	**2,083.31**
Equity and liabilities		
Equity		
Equity share capital	1,846.77	1,846.77
Other equity	119.56	89.55
Total Equity	**1,966.33**	**1,936.32**
Non Current liabilities		
Provision	0.67	0.67
	0.67	**0.67**
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	181.19	144.51
(ii) Other financial liabilities	6.72	1.78
Current tax liabilities (net)	0.14	0.04
Other Current Liabilities	0.00	0.00
Provision	188.05	146.32
Total current liabilities	**2,155.05**	**2,083.31**
Total equity and liabilities		

THE PATNA ELECTRIC SUPPLY COMPANY LTD. KOLKATA

PATNA ELECTRIC SUPPLY CO LIMITED
CIN: L40109WB1956PLC023307
Regd Office: 33A, Jawaharlal Nehru Road, Unit No.A-9, 8th Floor, Kolkata-700071
Email : pescko@gmail.com, Website : www.patnaelectricsupplycompany.com

Statement of Unaudited Standalone Financial Results for the Quarter Ended 30th September, 2026

(₹ Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30th September 2026	30th June 2026	30th September 2025	30th September 2026	30th September 2025	31st March 2026
		Unaudited (Refer Note 4)	Unaudited	Unaudited (Refer Note 4)	Unaudited	Unaudited	Audited
I	Revenue from operations	580.36	151.59	118.66	731.95	214.07	1,125.12
II	Other income	(0.10)	0.78	0.82	0.68	13.06	18.51
	Total Income	**580.26**	**152.37**	119.48	732.63	227.13	**1,143.63**
III	**Expenses**						
	Purchase of Material - Project Cost	579.84	194.17	95.61	774.01	141.52	1,062.54
	Cost of Service Rendered	4.69	4.37	3.00	9.06	10.00	15.70
	Change in Inventories of Construction Projects (WIP)	(35.97)	(74.86)	5.26	(110.83)	22.52	(29.39)
	Employee benefits expenses	9.30	7.04	6.46	16.34	8.10	16.65
	Depreciation and Amortisation Expenses	0.04	0.00	0.00	0.04	0.00	0.09
	Other expenses	4.04	5.79	12.73	9.83	19.24	26.91
	Total Expenses	**561.94**	**136.51**	**123.06**	**698.45**	**201.38**	**1,101.50**
IV	**Profit/(loss) before tax**	**18.32**	**15.86**	(3.58)	**34.18**	**25.75**	42.13
V	**Tax expense**						
	Current tax	-	4.00	-	4.00	-	8.50
	Deferred tax	(0.04)	0.20	(2.14)	0.16	(2.49)	(0.41)
	Tax adjustments in respect of earlier years	-	-	-	-	-	6.63
	Total Tax expense	**(0.04)**	**4.20**	**(2.14)**	**4.16**	**(2.49)**	14.72
VI	**Profit/(loss) for the period/year**	**18.36**	**11.66**	(1.44)	**30.02**	**28.24**	**27.41**
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**	**18.36**	**11.66**	(1.44)	**30.02**	**28.24**	**27.41**
IX	Paid up Equity Share Capital (Face Value of ₹ 5 each)	1,846.77	1,846.77	1,846.77	1,846.77	1,846.77	1,846.77
X	Other Equity						89.53
XI	**Earnings per Equity share (₹) (not annualised) :**						
	(1) Basic (₹)	0.05	0.03	0.00	0.08	0.08	0.07
	(2) Diluted (₹)	0.05	0.03	0.00	0.08	0.08	0.07

THE PATNA ELECTRIC SUPPLY COMPANY LTD. KOLKATA

PATNA ELECTRIC SUPPLY CO LIMITED
CIN: L40109WB1956PLC023507
Regd Office: 33A, Jawaharlal Nehru Road, Unit No.A-9, 8th Floor, Kolkata-700071
Email : pesclco@gmail.com, Website : www.patnaelectricsupplycompany.com

Standalone Statement of Cash Flows

(₹ Lakhs)

		period ended 30th September 2026 Unaudited	Year ended 31st March 2026 Audited
A. Cash flows from operating activities			
Profit before tax		34.18	42.13
Adjustment for :			
Depreciation		0.04	0.09
interest income		(0.03)	(0.84)
Profit on Sale of Investment		(0.64)	(17.64)
Operating profit before working capital changes		**33.55**	**23.74**
Adjustments for changes in working capital			
Decrease /(Increase) in Trade Receivable		(24.77)	(280.40)
Decrease /(Increase) in Inventories (W-I-P)		(110.84)	(20.39)
Decrease /(Increase) in Other Financial Assets		(0.14)	3.40
Decrease /(Increase) in Other Current assets		(10.58)	(4.06)
(Decrease) /Increase in Provision		-	0.67
(Decrease) /Increase in Trade Payables		36.69	144.51
(Decrease) /Increase in other current liabilities		0.11	(0.16)
(Decrease)/Increase in other financial liabilities		4.95	0.51
Cash generated from/(used in) operating activities		**(71.03)**	**(132.18)**
Income tax paid (net of refunds)		(1.80)	(16.02)
Net cash generated from/(used in) operating activities	**(A)**	**(72.83)**	**(148.20)**
B. Cash flows from investing activities			
Purchase of property, plant and equipment		-	(0.22)
Interest Income		0.03	0.84
Net Changes in Investment		-	61.11
Net cash generated from/(used in) investing activities	**(B)**	**0.03**	**61.73**
C. Cash flows from financing activities			
Proceeds from Issue of Shares		-	-
Net cash generated from/(used in) financing activities	**(C)**	**-**	**-**
Net increase/(decrease) in cash and cash equivalents	**(A+B+C)**	**(72.81)**	**(86.48)**
Cash and cash equivalents as at beginning of the year		85.54	172.02
Cash and cash equivalents as at end of the year		**12.73**	**85.54**

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 COMPANY LTD. KOLKATA

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.patnaelectricsupplycompany.com

Notes on unaudited standalone financial results :

1. 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.

2. The above unaudited standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors of Patna Electric Supply Co Limited (the 'Company') at their respective meetings held on 04th November, 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 unaudited standalone financial results.

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. The figures for the quarter ended 30th September, 2026 and quarter ended 30th September, 2025 are the balancing figures between the published year to date figures in respect of period ended 30th September, 2026 and 30th September, 2025 respectively and published figures upto the end of the first quarter of current year/ previous year, which were subject to limited review.

5. Amount shown as ₹ 0.00 represents amount below ₹ 500 (Rupees Five Hundred)

6. The figures for the previous quarters/year have been regrouped, wherever necessary.

For Patna Electric Supply Co. Limited
The Patna Electric Supply Co. Ltd.

Director / Authorised Signatory

Anil Kumar Khandhra
Managing Director
DIN : 11429564

Place: Kolkata
Dated: 05th November 2026

ARUN JAIN & ASSOCIATES
M. No.- 53693