ARUN JAIN & ASSOCIATES

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Independent Auditor's review report on the Unaudited Consolidated 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 Consolidated Financial Results of **Patna Electric Supply Co. Limited** (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as the "Group") 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 requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('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 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. 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, as amended, to the extent applicable.

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

Name of the entity	Relationship
Patna Electric Supply Co. Limited	Holding Company
Kohinoor Dealmark Private Limited	Subsidiary Company
Sanskriti Commotrade Private Limited	Subsidiary Company

6. 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 misstatementt.

Other Matter

7. We did not review the financial results of the subsidiaries included in the statement. These Financial results have been reviewed by other auditors whose reports have been furnished to us by the management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the report of the other auditor and the procedures performed by us as stated in Paragraph 3 above.

Our Conclusion on the statement is not modified in respect of the above matter.

For Arun Jain & Associates
Chartered Accountants
FRN: 325867E



Arun Kumar Jain
Proprietor
Membership No: 0325867E
UDIN: 26053693RKEKJR7405
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 : pescleo@gmail.com, Website : www.patnaelectricsupplycompany.com

Consolidated 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	2.68	2.77
Goodwill on Consolidation	567.04	567.04
Financial assets		
(i) Investment	271.98	270.54
(ii) Loans	662.34	213.02
Deferred Tax Assets (Net)	2.74	4.04
Other Non-Current Assets	43.19	28.59
Total Non-current assets	**1,549.97**	**1,086.01**
Current assets	768.07	608.17
Inventories	435.45	490.69
Financial assets	80.39	625.84
(i) Trade Receivables	290.99	152.59
(ii) Cash and cash equivalents	0.70	0.62
iii) Loans	41.99	11.08
iv) Other financial assets	**1,617.59**	**1,889.00**
Other Current assets	**3,167.56**	**2,975.01**
Total Current assets		
Total Assets		
Equity and liabilities		
Equity	1,846.77	1,846.77
Equity share capital	632.68	601.05
Other equity	**2,479.45**	**2,447.82**
Total Equity	12.28	12.46
Non Controlling Interest	5.98	5.98
Non Current liabilities	-	-
Provision	**5.98**	**5.98**
Deferred Tax Liabilities(net)		
Current liabilities		
Financial Liabilities		-
(i) Trade Payable	236.57	226.79
(a)Total outstanding dues of micro enterprises and small enterprises	430.97	278.67
(b)Total outstanding dues of creditors other than micro enterprises and small enterprises		-
(ii) Other financial liabilities	1.87	2.84
Current tax liabilities (net)	0.44	0.44
Other Current Liabilities	**669.85**	**508.74**
Provision	**3,167.56**	**2,975.01**
Total current liabilities		
Total equity and liabilities		

ARUN JAIN & ASSOCIATES Chartered Accountants FRN 053093

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

Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year ended September 30, 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	271.86	731.95	585.56	2252.06
II	Other income	112.01	1.65	4.22	113.66	8.44	31.22
	Total Income	**692.37**	**153.24**	**276.08**	**845.61**	**594.00**	**2,283.28**
III	**Expenses**						
	Purchase of Material/ Project Cost	588.56	234.42	172.55	822.98	355.30	1,749.87
	Cost of Service Rendered	49.08	17.89	70.08	66.97	151.08	463.24
	Change in Inventories of Construction Projects (WIP)	(35.97)	(74.86)	5.26	(110.83)	22.52	(20.39)
	Employee benefits expenses	10.90	8.32	7.32	19.22	11.05	25.25
	Depreciation	0.10	-	0.12	0.10	0.24	0.54
	Other expenses	4.44	5.99	20.42	10.43	13.74	44.72
	Total Expenses	**617.11**	**191.76**	**275.75**	**808.87**	**585.93**	**2,233.23**
IV	**Profit/(loss) before tax**	**75.26**	**(38.52)**	**0.33**	**36.74**	**8.07**	**50.05**
V	**Tax expense**						
	Current tax	-	4.00	-	4.00	-	10.60
	Deferred tax	(0.08)	1.38	(2.23)	1.30	(9.59)	(4.08)
	Tax adjustments in respect of earlier years	-	-	-	-	-	7.35
	Total Tax expense	**(0.08)**	**5.38**	**(2.23)**	**5.30**	**(9.59)**	**13.87**
VI	**Profit/(loss) for the period/year**	**75.34**	**(43.90)**	**2.56**	**31.44**	**17.66**	**36.18**
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**	**75.34**	**(43.90)**	**2.56**	**31.44**	**17.66**	**36.18**
	Net Profit attributable to :						
	- Owners of the company	74.81	(43.18)	2.44	31.63	17.64	36.04
	- Non-Controlling Interest	0.53	(0.72)	0.12	(0.19)	0.02	0.14
	Other Comprehensive Income attributable to :						
	- Owners of the company	-	-	-	-	-	-
	- Non-Controlling Interest	-	-	-	-	-	-
	Total Comprehensive Income attributable to :						
	- Owners of the company	74.81	(43.18)	2.44	31.63	17.64	36.04
	- Non-Controlling Interest	0.53	(0.72)	0.12	(0.19)	0.02	0.14
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						601.05
XI	**Earnings per Equity share (₹) (not annualised) :**						
	(1) Basic (₹)	0.20	(0.12)	0.01	0.09	0.05	0.10
	(2) Diluted (₹)	0.20	(0.12)	0.01	0.09	0.05	0.10

ARUN JAIN & ASSOCIATES M. No.- 53893

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Notes on unaudited consolidated financial results :

1. 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.

2. The above unaudited consolidated 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 unaduited consolidated 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 The Patna Electric Supply Co. Ltd.

Anil Kumar Mundhra
Director
DIN : 01429564

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

Place: Kolkata
Dated: 05th November 2026

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