

KANCHANJUNGA

August 13, 2025

To
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor
Plot No. C/1, G –Block
Bandra-Kurla Complex, Bandra (East)
Mumbai-400051

Subject: Outcome of Board Meeting dated August 13, 2025

Dear Sir / Madam,

Pursuant to Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors in their Meeting held on Wednesday, August 13, 2025, have *inter alia* considered and approved the Un-Audited Financial Results for the quarter ended June 30, 2025 alongwith the Limited Review Report thereon.

In this regard, we enclose herewith the Un-Audited Financial Results along with Limited Review Report thereon for the quarter ended June 30, 2025.

The meeting commenced at 1.30 p.m. and concluded at 2:40 p.m.

Kindly take this on record.

Thanking You,
Yours sincerely
For **Kanchanjunga Power Company Private Limited**

Jyoti Chawla
Company Secretary
M. No.: A44668



Encl.: As above

Kanchanjunga Power Company Private Limited

CIN No.: U74899DL1991PTC046387 | GSTIN : 02AABCK9368H1ZG | MSME No.: UDYAM-UP-28-0045171

Corporate Office: B-37, 3rd Floor, Sector - 1, Noida - 201301, Gautam Budh Nagar (U.P.), India,

Registered Office: A-26/5, First Floor, Street No. 8, West Vinod Nagar, Delhi-110092

Site: KPCPL Power House, Patlikuhil Shila, Halan II Road, Tehsil Manali, District Kullu - 175129, Himachal Pradesh

Phone No.: +91-120 4621300 | Fax: +91-120 4621333 | Website : www.indiahydro.in | Email : phg.secretarial@polyplex.com



Limited Review Report of Kanchanjunga Power Company Private Limited for the quarter ended 30 June 2025 pursuant to the Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
**Board of Directors of
Kanchanjunga Power Company Private Limited**

We have reviewed the accompanying statement of unaudited financial results of **Kanchanjunga Power Company Private Limited** (the company) for the Quarter ended 30 June 2025. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis on Matter Paragraph

We draw your kind attention with respect to the following matters:

1. In terms of the implementation agreement, the company is required to provide royalty @ 15% of the total annual deliverable energy as royalty in the form of free power to Government of Himachal Pradesh. Pursuant to such agreement free supply of power will be made between November 2025 to March 2026. Hence, shortage in supply can only be determined as on 31st March 2026.
2. The company, backed by legal opinion, has not adopted Indian Accounting standards (Ind AS) for the preparation of quarterly results.

Our conclusion is not modified in respect of above matters.

Place: Noida
Date: 13 Aug 2025

UDIN: 25500085BMGXGU3848

For **PYS & Co. LLP**
Chartered Accountants
(Firm Registration
No. 012388S/S200048)

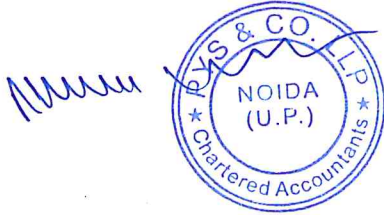


(P K Singh)
Partner

Membership No. 500085

STATEMENT OF PROFIT AND LOSS FOR THE QUARTER ENDED 30 JUNE 2025

Sn	Particulars	Quarter Ended			Year Ended
		30th June 2025 (Unaudited) (Rs. In lacs)	31st March 2025 (Unaudited) (Rs. In lacs)	30th June 2024 (Unaudited) (Rs. In lacs)	31st March 2025 (Audited) (Rs. In lacs)
I	Revenue from operations	1,717.37	-	2,298.66	4,625.39
II	Other income	56.49	284.28	50.84	469.91
III	Total Income (I + II)	1,773.86	284.28	2,349.50	5,095.30
IV	Expenses:				
	Employee benefits expenses	124.25	83.81	73.50	338.51
	Depreciation and amortization expense	162.58	179.84	185.54	737.13
	Finance costs	208.20	220.04	232.59	909.47
	Other expenses	265.21	209.14	280.71	884.51
	Total expenses	760.24	692.83	772.34	2,869.62
V	Profit / (Loss) before exceptional and extraordinary expenses (III-IV)	1,013.62	(408.55)	1,577.16	2,225.68
VI	Exceptional Item (Income / (Expense))	-	-	-	-
VII	Profit / (Loss) before extraordinary expenses (V+VI)	1,013.62	(408.55)	1,577.16	2,225.68
VIII	Extraordinary Item (Income / (Expense))	-	(51.26)	-	(51.26)
IX	Profit / (Loss) before tax (VII+VIII)	1,013.62	(459.81)	1,577.16	2,174.42
X	Tax expense:				
	Current tax	-	4.62	-	4.62
	Tax paid/(adjusted) for earlier years	-	-	-	5.74
	Mat Credit reversed for earlier years	-	-	-	-
	Deferred tax	255.42	(125.96)	9.54	620.99
XI	Profit/(Loss) after tax (IX-X)	758.20	(338.47)	1,567.62	1,543.07
XII	Earnings per equity share:				
	(1) Basic				
	-Before Exceptional and Extra Ordinary Item	3.76	(1.43)	7.78	7.92
	-After Exceptional and Extra Ordinary Item	3.76	(1.68)	7.78	7.66
	(2) Diluted				
	-Before Exceptional and Extra Ordinary Item	3.76	(1.43)	7.78	7.92
	-After Exceptional and Extra Ordinary Item	3.76	(1.68)	7.78	7.66
	Nominal value of equity shares	10.00	10.00	10.00	10.00



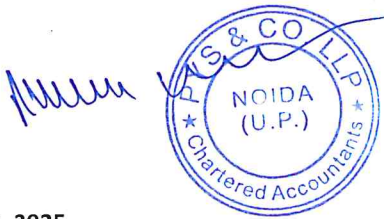
Place: Noida
Date: August 13, 2025

On behalf of the Board of Directors

Pramod Kumar Arora
Pramod Kumar Arora
Whole time Director
DIN:01898896

(A) Notes:

- 1 The limited review of quarterly results has been carried out by the Statutory Auditor which has been approved by the Board of Directors in their meeting held on August 13, 2025.
- 2 The Company is engaged into the generation of power which is dependent on water availability which varies from month to month evidencing seasonal nature of business.
- 3 Balances of certain trade receivables, other payables and advances are subject to confirmation / reconciliation.
- 4 The Company operates in a single primary business i.e. generation of hydro power and hence, there is no reportable segment as per Accounting Standard (AS)-17 "Segment Reporting". The Company does not have any reportable geographical segment.
- 5 Debenture redemption reserve has not been created in the absence of distributable profit.
- 6 The figures for the previous period has been regrouped wherever necessary.



Place: Noida
Date: August 13, 2025

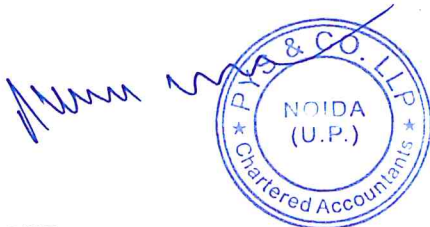
On behalf of the Board of Directors

A handwritten signature in blue ink that reads "Pramod Kumar Arora".

Pramod Kumar Arora
Whole time Director
DIN:01898896

(A) Additional disclosures as per Clause 52 (4) and 54 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015:

Sn	Particulars	Quarter Ended			Year Ended
		30th June 2025	31st March 2025	30th June 2024	31st Mar 2025
1	Outstanding Redeemable non Convertible Debentures (in lacs)	9,100.00	9,700.00	9,866.68	9,700.00
2	Security Premium (in lacs)	-	-	-	-
3	Net Worth (in lacs)	3,155.49	2,397.29	2,421.84	2,397.29
4	Net Profit after Tax (in lacs)	758.20	(338.47)	1,567.62	1,543.07
5	Basic / Diluted earning per share				
	-Before Exceptional and Extra Ordinary Item	3.76	(1.43)	7.78	7.92
	-After Exceptional and Extra Ordinary Item	3.76	(1.68)	7.78	7.66
6	Debt Equity Ratio (in times)	2.91	4.05	4.07	4.05
7	Debt Service Coverage Ratio (in times)	3.39	-0.06	6.49	2.74
8	Interest Service Coverage Ratio (in times)	6.65	0.19	8.93	4.31
9	8% non-cumulative redeemable preference shares of Rs.100 each fully paid up				
	-Numbers	46,99,799	46,99,799	46,99,799	46,99,799
	-Value	4,700	4,699.80	4,699.80	4,699.80
10	Capital Redemption Reserve / Debenture Redemption Reserve	-	-	-	-
11	Current Ratio (in times)	16.02	6.70	7.05	6.70
12	Long Term Debt to Working Capital (in times)	1.89	1.94	2.37	1.94
13	Bad Debt to Accounts Receivable Ratio (in times)	NA	NA	NA	NA
14	Current Liability Ratio (in times)	0.03	0.08	0.05	0.08
15	Total debt to total asset (in times)	0.72	0.77	0.77	0.77
16	Debtor turnover ratio (in times)	21.49	-	14.84	51.25
17	Inventory turnover ratio (in times)	NA	NA	NA	NA
18	Operating Margin (percentage)	77.32%	-	84.59%	73.56%
19	Net Profit Margin (percentage)	44.15%	-	68.20%	33.36%
20	Asset Coverage Ratio (in times)	1.38	1.29	1.34	1.29



Place: Noida
Date: August 13, 2025

On behalf of the Board of Directors

Pramod Kumar Arora
Pramod Kumar Arora
Whole time Director
DIN:01898896