



ALEKH KOSHAL & CO.

Chartered Accountants

LIMITED REVIEW REPORT ON FINANCIAL RESULTS OF CHHATTISGARH STATE POWER DISTRIBUTION COMPANY LIMITED FOR THE QUARTER ENDED ON 30TH JUNE'2026

To

The Board of Directors

Chhattisgarh State Power Distribution Company Limited

Vidyut Sewa Bhawan, Daganiya, Raipur, Chhattisgarh

1. Introduction

We have reviewed the accompanying statement of unaudited financial results of **Chhattisgarh State Power Distribution Company Limited** (the "Company") for the quarter and year-to-date ended June 30, 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. 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 unaudited financial statements based on our review.

2. Scope of Review

We conducted our review in accordance with the Standard on Review Engagement (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. This unaudited financial result includes only performance of the company and not disclosed notes, contingent liability and other matter which are required to be disclosed in the audited accounts and hence, we have not performed an audit and, accordingly, we do not express an audit opinion.

3. Conclusion

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 the applicable accounting standards i.e., Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder 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.

For, Alekh Koshal and Co.

Chartered Accountants

CA Alekh Koshal

Membership No. 605389



UDIN: 26605389GNXNIT5903

Place: Raipur

Date: 14/08/2026

Chhattisgarh State Power Distribution Company Ltd.

Regd. Office: Vidyut Seva Bhawan, Danganiya, Raipur-4920013

CIN U40108CT2003SGC0158822, Telephone: 0771-2574340,2574364 Fax No. 0771-2574378, website- www.cspdcl.co.in

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE PERIOD ENDED 30TH JUNE 2026 (Rs. In Crore)

Particulars	For the Quarter Ended			Year Ended
	30.06.2026	31.03.2026	30.06.2025	31.03.2026
	Reviewed	Reviewed	Reviewed	Un-Audited
1.(a) Net Sales / Income from Operations	6,882.63	7,093.37	6,063.87	25,707.02
(b) Other Operating Income	202.13	186.61	181.20	746.65
Total	7,084.76	7,279.98	6,245.07	26,453.67
2. Expenditure				
(a) Increase / decrease in stock in trade and work in progress	-	-	-	-
(b) Consumption of Raw Material	-	-	-	-
(c) Purchase of Traded Goods	6,140.86	6,251.50	5,248.13	22,184.38
(d) Employees cost	518.91	532.04	528.06	2,178.63
(e) Depreciation	219.98	180.96	180.96	723.86
(f) Waived arrears and surcharge under Mukhyamantri Electricity Bill Payment Samadhan Scheme -2026	301.19	441.56		441.56
(g) Other Expenditure	183.25	189.59	128.82	565.96
Total	7,364.20	7,595.65	6,085.98	26,094.38
3.Profit from Operations before Other Income, Interest and Exceptional Items(1-2)	(279.43)	(315.67)	159.08	359.30
4. Other Income	121.05	122.78	142.89	587.55
5. Profit before Interest & Exceptional Items (3+4)	(158.38)	(192.89)	301.97	946.85
6. Interest	171.65	146.04	185.84	739.38
7. Exceptional Items	(9.59)	26.62	38.85	176.61
8 Profit /Loss from Ordinary Activities before tax (3)-(4+5+6)	(320.44)	(365.55)	77.28	30.86
9. Tax Expense	-	-	-	-
10. Net Profit /Loss from Ordinary Activities after Tax (7-8)	(320.44)	(365.55)	77.28	30.86
11. Extraordinary Items (net of tax expense)	-	-	-	-
12. Net Profit /Loss for the period (9-10)	(320.44)	(365.55)	77.28	30.86
13. Paid up Equity Share Capital (Face Value of the Share shall be indicated)	2,886.54	2,886.54	2,886.54	2,886.54
14. Paid Up Debt Capital	362.13	362.13	387.12	362.13
15. Other equity excluding revaluation reserve	(4,543.97)	(4,914.87)	(5,964.66)	(4,914.87)
16. Debenture Redemption Reserve	-	-	-	-
17. Earning Per Share(EPS)	(1.11)	(1.27)	0.27	0.11
18. Debt Equity Ratio	(1.64)	(1.31)	(0.93)	(1.31)
19. Debt Service Coverage Ratio (DSCR)	(0.68)	(0.50)	1.47	0.75
20. Interest Service Coverage Ratio (ISCR)	(0.92)	(1.32)	1.62	1.28

For, Chhattisgarh State Power Distribution Co.Ltd.



Bhim Singh Kanwar (DIN: 10732597)

(Managing Director)

Notes: Calculation of various ratios as per following formulas:

(1) Earning Per Share(EPS) = (Net Profit /Loss for the period)/No. of allotted Equity Shares

(2) Debt Equity Ratio = Debt (long Tem Debt)/ Equity & Reserves. Further, Profit/(Loss) incurred during the quarter has been included for calculation of Reserve as on date.

(3) ISCR = Earning before Interest and Tax / Interest Expenses

(4) DSCR = Earning before Interest and Tax /(Interest Expenses+ Principal Repayment)

14 AUG 2026

CHHATTISGARH STATE POWER DISTRIBUTION COMPANY LIMITED

(A Government of Chhattisgarh under Taking) (A Successor Company of C.S.E.B.)



CIN: U40108CT2003SGC015822, Email ID:- hr.cspdcl@cspc.co.in

Office of the General Manager (H.R.)

CERTIFIED TRUE COPY OF THE RESOLUTION PASSED BY THE BOARD OF DIRECTORS OF CHHATTISGARH STATE POWER DISTRIBUTION COMPANY LIMITED AT ITS 142nd MEETING HELD ON 13.08.2026 AT 5:30 PM AT CONFERENCE ROOM, 5TH FLOOR, MAHANADI BHAWAN, ATAL NAGAR NAVA RAIPUR (C.G.).

AGENDA NO. 142/09:

APPROVAL OF QUARTERLY ACCOUNTS OF THE COMPANY FOR THE QUARTER ENDING 30.06.2026

"RESOLVED THAT the quarterly results of the Company for the quarter ending 30th June, 2026 be and are hereby adopted and approved."

"RESOLVED FURTHER THAT the Managing Director of the Company, be and is hereby authorized to sign the above quarterly results of the Company on behalf of the Company."

For, CHHATTISGARH STATE POWER DISTRIBUTION COMPANY LIMITED

Gunjan .

Company Secretary

M.No. F13919

CSPDCL

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TRUE COPY**