KANCHANJUNGA

August 14, 2026

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 14, 2026

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 Friday, August 14, 2026, have *inter alia* considered and approved the Un-Audited Financial Results for the quarter ended June 30, 2026 along with the Limited Review Report thereon.

In this regard, we enclose herewith the Un-Audited Financial Results along with Limited Review Report for the quarter ended June 30, 2026.

The meeting commenced at 11.30 a.m. and concluded at 1.15 p.m.

Kindly take this on record.

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

Jyoti

Jyoti Chawla
Company Secretary
M. No.: A 44668

KANCHANJUNGA POWER COMPANY PRIVATE LIMITED

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, Patlikuhal 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 2026 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 2026. 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 attenton with respect to the fdlowing 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 2026 to March 2027. Hence, shortage in supply can only be determined as on 31st March 2027.

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: 14 Aug 2026

UDIN: 26500085KUCIBH1394

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

PYS & CO. LLP NOIDA (U.P.) Chartered Accountants

(P K Singh)
Partner
Membership No. 500085

KANCHANJUNGA POWER COMPANY PRIVATE LIMITED
CIN: U74899DL1991PTC046387

STATEMENT OF PROFIT AND LOSS FOR THE QUARTER ENDED 30 JUNE 2026

	Particulars	Quarter Ended			Year Ended
		30th June 2026 (Unaudited) (Rs. In lacs)	31st March 2026 (Audited) (Rs. In lacs)	30th June 2025 (Unaudited) (Rs. In lacs)	31st March 2026 (Audited) (Rs. In lacs)
I	Revenue from operations	1,707.37	28.91	1,717.37	3,410.76
II	Other income	100.72	65.84	56.49	406.68
III	Total Income (I + II)	1,808.09	94.75	1,773.86	3,817.44
IV	Expenses:				
	Employee benefits expenses	147.53	245.13	124.25	631.73
	Depreciation and amortization expense	142.11	168.24	162.58	667.24
	Finance costs	190.02	194.90	208.20	797.18
	Other expenses	217.53	171.56	265.21	925.39
	Total expenses	697.19	779.83	760.24	3,021.54
V	Profit / (Loss) before exceptional and extraordinary expenses (III-IV)	1,110.90	(685.08)	1,013.62	795.90
VI	Exceptional Item (Income / (Expense))	-	(18.80)	-	(1,349.80)
VII	Profit / (Loss) before extraordinary expenses (V+VI)	1,110.90	(703.88)	1,013.62	(553.90)
VIII	Extraordinary Item (Income / (Expense))	(93.41)	(93.05)	-	(124.66)
IX	Profit / (Loss) before tax (VII+VIII)	1,017.49	(796.93)	1,013.62	(678.56)
X	Tax expense:				
	Current tax	-	-	-	-
	Tax paid/(adjusted) for earlier years	-	0.15	-	0.15
	Deferred tax	256.39	(530.72)	255.42	(163.29)
	Mat Credit reversed for earlier years	-	-		-
XI	Profit/(Loss) after tax (IX-X)	761.10	(266.36)	758.20	(515.42)
XII	Earnings per equity share:				
	(1) Basic				
	-Before Exceptional and Extra Ordinary Item	4.24	(0.40)	3.76	4.76
	-After Exceptional and Extra Ordinary Item	3.78	(0.95)	3.76	(2.56)
	(2) Diluted				
	-Before Exceptional and Extra Ordinary Item	4.24	(0.40)	3.76	4.76
	-After Exceptional and Extra Ordinary Item	3.78	(0.95)	3.76	(2.56)
	Nominal value of equity shares	10.00	10.00	10.00	10.00

PYS & CO. LLP
NOIDA (U.P.)
Chartered Accountants

On behalf of the Board of Directors

Rohit Saraf
Whole Time Director
DIN:00003994

Place: Noida
Date: August 14, 2026

(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 14, 2026.

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.

PYS & CO. LLP * Chartered Accountants * NOIDA (U.P.)

On behalf of the Board of Directors

Rohit Saraf
Whole Time Director
DIN:00003994

Place: Noida
Date: August 14, 2026

KANCHANJUNGA POWER COMPANY PRIVATE LIMITED
CIN: U74899DL1991PTC046387

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

Sn	Particulars	Quarter Ended			Year Ended
		30th June 2026	31st Mar 2026	30th June 2025	31st Mar 2026
1	Outstanding Redeemable non Convertible Debentures (in lacs)	8,500.00	9,100.00	9,100.00	9,100.00
2	Security Premium (in lacs)	-	-	-	-
3	Net Worth (in lacs)	2,642.97	1,881.87	3,155.49	1,881.87
4	Net Profit after Tax (in lacs)	761.10	(266.36)	758.20	(515.42)
5	Basic / Diluted earning per share				
	-Before Exceptional and Extra Ordinary Item	4.24	(0.40)	3.76	4.76
	-After Exceptional and Extra Ordinary Item	3.78	(0.95)	3.76	(2.56)
6	Debt Equity Ratio (in times)	3.25	4.89	2.91	4.89
7	Debt Service Coverage Ratio (in times)	3.64	1.60	3.39	1.60
8	Interest Service Coverage Ratio (in times)	7.59	2.84	6.65	2.84
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	4,699.80	4,699.80	4,699.80	4,699.80
10	Capital Redemption Reserve / Debenture Redemption Reserve	-	-	-	-
11	Current Ratio (in times)	1.88	2.41	16.02	2.41
12	Long Term Debt to Working Capital (in times)	2.02	2.51	1.89	2.51
13	Bad Debt to Accounts Receivable Ratio (in times)	NA	NA	NA	NA
14	Current Liability Ratio (in times)	0.33	0.20	0.03	0.20
15	Total debt to total asset (in times)	0.57	0.71	0.72	0.71
16	Debtor turnover ratio (in times)	15.23	0.34	21.49	40.08
17	Inventory turnover ratio (in times)	NA	NA	NA	NA
18	Operating Margin (percentage)	78.62%	(1341.34%)	77.32%	54.35%
19	Net Profit Margin (percentage)	44.58%	(921.34%)	44.15%	(15.11%)
20	Asset Coverage Ratio (in times)	1.36	1.26	1.38	1.26

PYS & CO. LLP
NOIDA (U.P.)
Chartered Accountants

ON BEHALF OF THE BOARD OF DIRECTORS

Rohit Saraf
Whole time Director
DIN:00003994

Place: Noida
Date: August 14, 2026