



Date: 3rd January, 2025

Referring to your mail through NEAPS with respect to a quick result submitted to the Exchange dated 13-Nov-2024 of DPSCLTD: DPSC Limited. Following deficiency/ non submission have/has been observed in your result, you are requested to kindly clarify on below mentioned points.

Query1. Financial results submitted is not as per format prescribed by SEBI - Difference in PDF and XBRL figures

CLARIFICATION:

Standalone Results

Please note that Regulatory income of Rs. 771.52 lakhs have been included in Revenue from operations for XBRL filing and accordingly Revenue from operation has increased by Rs. 771.52 lakhs i.e. Rs. 15718.27 lakhs instead of Rs. 14946.75 lakhs shown in results for the quarter ended 30th September, 2024.

Reconciliation of Revenue is also given under page no. 6 of the PDF standalone financial Results as submitted on 13/11/2024 is appended hereunder for your kind reference

| Particulars | Quarter ended | | | Six Months ended | | Year ended |
|---|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------|
| | 30.09.2024 (Unaudited) | 30.06.2024 (Unaudited) | 30.09.2023 (Unaudited) | 30.09.2024 (Unaudited) | 30.09.2023 (Unaudited) | 31.03.2024 (Audited) |
| Revenue from Operations | 14,946.75 | 16,837.17 | 16,121.74 | 31,783.92 | 33,339.52 | 62,700.53 |
| Add/(less) Net movement in Regulatory Deferral Balances | 771.52 | 437.03 | 659.25 | 1,208.55 | 591.71 | 1,590.43 |
| Total Segment Revenue as reported above | 15,718.27 | 17,274.20 | 16,780.99 | 32,992.47 | 33,931.23 | 64,290.96 |

Consolidated Results

Please note that Regulatory income of Rs. 771.52 lakhs have been included in Revenue from operations for XBRL filing and accordingly Revenue from operation has increased by Rs. 771.52 lakhs i.e. Rs. 16063.95 lakhs instead of Rs. 15292.43 lakhs shown in results for the quarter ended 30th September, 2024.

Reconciliation of Revenue is also given under page no. 15 of the PDF consolidated financial Results as submitted on 13/11/2024 is appended hereunder for your kind reference

| Particulars | Quarter ended | | | Six Months ended | | Year ended |
|---|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------|
| | 30.09.2024 (Unaudited) | 30.06.2024 (Unaudited) | 30.09.2023 (Unaudited) | 30.09.2024 (Unaudited) | 30.09.2023 (Unaudited) | 31.03.2024 (Audited) |
| Revenue from Operations | 15,292.43 | 17,167.13 | 16,520.81 | 32,459.56 | 34,397.11 | 64,969.73 |
| Add/(less) Net movement in Regulatory Deferral Balances | 771.52 | 437.03 | 659.25 | 1,208.55 | 591.71 | 1,590.43 |
| Total Segment Revenue as reported above | 16,063.95 | 17,604.16 | 17,180.06 | 33,668.11 | 34,988.82 | 66,560.16 |

As per the SEBI Circular, we do not find any changes in the Format in financial results for Equity Share. Request you to kindly share the revised result format for equity shares, if any.

Hope the above query stands clarified.

Thanking You.

Yours faithfully,

For India Power Corporation Limited

Dhananjoy Karmakar
Company Secretary

India Power Corporation Limited

CIN: L40105WB1919PLC003263

[formerly DPSC Limited]

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