Date: 02nd November, 2026

Listing Deptt. / Deptt. of Corporate Relations
BSE Limited
Phiroze Jeejeebhoy Towers, Dalal Street,
Mumbai
Scrip Code: 532524

Listing Deptt.
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G
Bandra – Kurla Complex, Bandra (E),
Mumbai -51
Company Code: PTC

Dear Sir/ Madam,

Subject: Outcome of Board Meeting dated 02nd November, 2026 under Regulation 30 and 33 read with Schedule III of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations")

This is to inform that the Board of Directors of PTC India Limited in its meeting held today i.e. 02nd November, 2026 has considered, approved and taken on record the Un-Audited Financial Results (Standalone and Consolidated) along with the Limited Review Report of the Statutory Auditor of the Company for the Quarter and Half year ended on 30th September, 2026. Copy of Un-audited Financial Results along with limited review report is enclosed.

The Board Meeting commenced at 03: 15 p.m. and concluded at 04:00 p.m.

The above information will also be hosted on the website of the Company www.ptcindia.com.

You are requested to take the same on record.

Thanking You,
For PTC India Limited
RAJIV KUMAR MAHESHWARI
Digitally signed by RAJIV KUMAR MAHESHWARI
Date: 2026.11.02 17:20:09 +05'30'
Rajiv Maheshwari
(Company Secretary)
FCS- 4998

Enclosures: as above

Independent Auditor's Review Report on Quarterly and Year to Date Unaudited Standalone Financial Results of PTC India Limited Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of PTC India Limited

Introduction

1. We have reviewed the accompanying Statement of unaudited standalone financial results of **PTC India Limited** (the Company) for the quarter and half year ended 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 ('the 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 the Indian Accounting Standard 34 "Interim Financial Reporting" prescribed under Section 133 of Companies Act 2013 ("the Act") read with relevant rules issued thereunder ('Ind AS') and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

Scope of Review

3. We have conducted our review of the Statement in accordance with the Standards 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 (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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.

Conclusion

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement read with notes thereon, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standard (Ind AS) specified under Section 133 of Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For T R Chadha & Co LLP
Chartered Accountants
Firm Regn. No. 006711N / N500028

Hitesh Garg
(Partner)
Membership No 502955

T R Chadha & Co. LLP NOIDA Chartered Accountants

Date: November 02, 2026
Place: New Delhi

UDIN: 26502955TSNCXY1865

PTC INDIA LIMITED

Registered Office:2nd Floor, NBCC Tower, 15 Bhikaji Cama Place New Delhi - 110 066 (CIN : L40105DL1999PLC099328)

Tel: 011- 41659500, 41595100, 46484200, Fax: 011-41659144, E-mail: info@ptcindia.com Website: www.ptcindia.com

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

(Figures in ₹ Lakhs, unless otherwise indicated)

S. No.	Particulars	Quarter ended			Half year ended		Year ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	Audited
1	**Revenue from operations**						
a	Revenue from operations	5,69,202	4,65,973	5,31,481	10,35,175	9,17,219	16,21,165
b	Other operating revenue	986	1,076	1,208	2,062	2,196	4,457
	Total revenue from operations (Refer Note No.3)	**5,70,188**	**4,67,049**	**5,32,689**	**10,37,237**	**9,19,415**	**16,25,622**
2	Other Income (Refer Note No. 5 & 6)	14,274	5,374	12,649	19,648	21,991	36,360
3	**Total Income (1+2)**	**5,84,462**	**4,72,423**	**5,45,338**	**10,56,885**	**9,41,406**	**16,61,982**
4	**Expenses**						
a	Purchases	5,56,798	4,55,743	5,18,998	10,12,541	8,94,607	15,80,365
b	Operating expenses	332	300	114	632	234	639
c	Employee benefit expenses	1,892	1,900	1,613	3,792	3,466	6,739
d	Finance costs (Refer Note No. 5 & 6)	8,273	1,282	4,334	9,555	7,018	8,454
e	Depreciation and amortization expenses	80	72	73	152	126	291
f	Other expenses	1,862	3,572	2,172	5,434	3,825	11,812
	Total expenses	**5,69,237**	**4,62,869**	**5,27,304**	**10,32,106**	**9,09,276**	**16,08,300**
5	**Profit before exceptional items and tax (3-4)**	**15,225**	**9,554**	**18,034**	**24,779**	**32,130**	**53,682**
6	Exceptional items - income/(expense)	-	-	-	-	-	(192)
7	**Profit Before Tax (5+6)**	**15,225**	**9,554**	**18,034**	**24,779**	**32,130**	**53,490**
8	**Tax expenses**						
a	Current tax	3,933	3,075	4,739	7,008	8,158	14,974
b	Deferred tax expenditure/ (income)	(31)	(588)	(87)	(619)	112	(1,188)
9	**Net Profit for the period (7-8)**	**11,323**	**7,067**	**13,382**	**18,390**	**23,860**	**39,704**
10	**Other comprehensive income**						
	Items that will not be reclassified to profit or loss						
(i)	Remeasurements of post- employment benefit obligations- income/(expense)	19	(25)	29	(6)	79	170
	-Income tax relating to remeasurements of post- employment benefit	(4)	6	(7)	2	(20)	(43)
(ii)	Changes in fair value of FVOCI equity instrument - income /(expense)	-	-	-	-	(3)	(3)
	Other comprehensive income / (expense), net of tax	**15**	**(19)**	**22**	**(4)**	**56**	**124**
11	**Total comprehensive income for the period (9+10)**	**11,338**	**7,048**	**13,404**	**18,386**	**23,916**	**39,828**
12	Paid-up equity share capital (Face value of ₹ 10 per share)	29,601	29,601	29,601	29,601	29,601	29,601
13	Other equity (excluding revaluation reserves) (As per audited balance sheet)						4,43,383
14	Earnings per share (Not annualized) (₹)						
a	Basic	3.83	2.39	4.52	6.21	8.06	13.41
b	Diluted	3.83	2.39	4.52	6.21	8.06	13.41
	Million Units of electricity Sold	32,463	25,783	26,178	58,246	49,220	92,802

See accompanying notes to the financial results

T R Chadha & Co. LLP Chartered Accountants NOIDA

PTC INDIA LIMITED PTC NEW DELHI

Un-audited Standalone Balance Sheet as on September 30, 2026

S. No.	Particulars	As at 30.09.2026	As at 31.03.2026
		(Un-audited)	Audited
I.	ASSETS		
1	**Non-current assets**		
	Property, plant and equipment	1,205	1,259
	Goodwill	3	3
	Right-of-use asset	299	301
	Other intangible assets	84	53
	Financial Assets		
	Investments in subsidiaries and associates	76,727	76,727
	Other investments	9,345	9,345
	Loans	75	77
	Deferred tax assets (net)	6,557	5,936
	Income tax assets (net)	11,181	12,953
	Other non-current assets	73	48
	Total non-current assets	**1,05,549**	**1,06,702**
2	**Current assets**		
	Financial Assets		
	Trade receivables	4,37,777	4,37,973
	Cash and cash equivalents	21,997	21,404
	Bank balances other than cash and cash equivalents	1,93,061	2,66,493
	Loans	33	35
	Other financial assets	29,107	1,010
	Other current assets	12,699	13,048
	Total current assets	**6,94,674**	**7,39,963**
	Total Assets	**8,00,223**	**8,46,665**
II.	EQUITY AND LIABILITIES		
1	**Equity**		
	Equity share capital	29,601	29,601
	Other equity	3,77,407	4,43,383
	Total equity	**4,07,008**	**4,72,984**
2	**Non-current liabilities**		
	Financial Liabilities		
	Lease liabilities	71	71
	Provisions	10,051	8,151
	Total non-current liabilities	**10,122**	**8,222**
3	**Current liabilities**		
	Financial Liabilities		
	Trade payables		
	- total outstanding dues of micro enterprises and small enterprises	6	15
	- total outstanding dues of creditors other than micro enterprises and small enterprises	3,57,074	3,53,145
	Other financial liabilities	18,375	2,430
	Other current liabilities	7,575	9,796
	Provisions	63	73
	Total current liabilities	**3,83,093**	**3,65,459**
	Total Equity and Liabilities	**8,00,223**	**8,46,665**

T R Chadha & Co. LLP ★ NOIDA ★ Chartered Accountants

PTC INDIA LIMITED ★ PTC ★ NEW DELHI

Un-audited Standalone Statement of Cash Flow for the half year Ended September 30, 2026

Particulars		Half year ended	
		30.09.2026 (Un-audited)	30.09.2025 (Un-audited)
Cash flows from operating activities			
Net profit before tax		**24,779**	**32,130**
Adjustments for:			
Depreciation and amortization expense		152	126
Loss / (Profit) on sale of fixed assets (net)		1	-
Bad debts/ advances written off		346	-
Provision already held		(346)	-
Provision for litigation		1,737	-
Impairment allowance for doubtful debts / advances		947	863
Liabilities no longer required written back		-	(117)
Finance costs (Refer Note No. 5 & 6)		9,555	7,018
Interest income (Refer Note No. 5 & 6)		(19,493)	(21,554)
Profit on sale of investment (net)		(113)	(300)
Operating profit before working capital changes		**17,565**	**18,166**
Adjustments for:			
(Increase)/ Decrease in trade receivables		(751)	(20,670)
(Increase)/ Decrease in loans and other financial assets		(28,093)	(4,471)
(Increase)/ Decrease in other current assets		(1,221)	3,544
Increase/ (Decrease) in trade payable		3,921	1,21,284
Increase/ (Decrease) in other current liabilities		(2,221)	204
Increase/ (Decrease) in other financial liabilities		(435)	(2,194)
Increase/ (Decrease) in provisions		493	(1,129)
Cash generated from/(used in) operating activities		**(10,742)**	**1,14,734**
Direct taxes paid (net)		(5,169)	(7,800)
Net cash generated from/(used in) operating activities	**(A)**	**(15,911)**	**1,06,934**
Cash flow from investing activities			
Interest received		20,718	18,763
Purchase of property, plant and equipment and intangible assets		(156)	(218)
Sale of property, plant and equipment		1	13
Sale/(Purchase) of other investments (net)		113	300
Decrease/ (Increase) in bank balances other than cash & cash equivalents		73,531	(1,44,699)
Net cash generated from/ (used in) investing activities	**(B)**	**94,207**	**(1,25,841)**
Cash flows from financing activities			
Proceeds / (repayment) from/ of short term borrowings (Net)		-	(10,078)
Finance cost paid		(9,622)	(7,018)
Dividend paid		(68,081)	(34,633)
Net cash generated from/(used in) financing activities	**(C)**	**(77,703)**	**(51,729)**
Net increase/ (decrease) in cash and cash equivalents	**(A+B+C)**	**593**	**(70,636)**
Cash and cash equivalents (opening balance)		**21,404**	**94,730**
Cash and cash equivalents (closing balance)		**21,997**	**24,094**

Notes:

1 The standalone financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, (The Regulations).

2 The above financial results were reviewed by the Audit Committee, with the management, in its meeting dated November 02, 2026 before submission to the Board for approval and the Board has approved the financial results in its meeting held on the same day i.e.November 02 2026. These financial results have been reviewed by the Statutory Auditors of the Company.

3 Total revenue from operations of the Company includes sale of electricity and rendering of service (consultancy).

4 The Company is mainly in the business of electricity trading and all other activities revolve around the same. Accordingly, there is no separate reportable business segment in respect of these standalone financial results.

5 In accordance with the accounting policy, the surcharge income / recoverable on late/ non-payment of dues by customers is recognized when no significant uncertainty as to measurability or collectability exist. Related surcharge expense/ liabilities on late/ non-payments to the suppliers is also being recognized accordingly.

6 The company has recognized surcharge income of ₹ 10,140 Lakhs during the quarter ended September 30, 2026 (₹ 8,502 Lakhs for the quarter ended September 30, 2025) and ₹10,990 Lakhs for the half year ended September 30, 2026 (₹ 14,643 Lakhs for the half year ended September 30, 2025) from the customers on amounts overdue against sale of power which has been included in "Other Income". Correspondingly, surcharge expense of ₹ 7,550 Lakhs paid / payable to the suppliers during the quarter ended September 30, 2026 (₹ 4,241 Lakhs for the quarter ended September 30, 2025) and ₹8,094 Lakhs for the half year ended September 30, 2026 (₹ 6,617Lakhs for the half year ended September 30, 2025) has been included in "Finance Costs".

7 The figures for the previous periods / year are re-classified / re-grouped / restated, wherever necessary.

Place: New Delhi
Date: November 02, 2026

(Dr. Manoj Kumar Jhawar)
Managing Director & CEO

T R Chadha & Co. LLP Chartered Accountants NOIDA

PTC INDIA LIMITED PTC NEW DELHI

Independent Auditor's Review Report on the Unaudited Quarterly and Year to Date Consolidated Financial Results of PTC India Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of PTC India Limited

Introduction

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **PTC India Limited** (the Parent Company) and its subsidiary (the Parent Company and its subsidiary together referred to as "the Group") and its share of the net profit/ (loss) after tax and total comprehensive income/ (loss) of its associates for the quarter and half year ended September 30, 2026 (hereinafter referred to as "the Statement"), attached herewith, being submitted by the Parent Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulations").

2. The management of the Parent Company is responsible for the preparation and presentation of the Statement in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of Companies Act 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

Scope of Review

3. We have conducted our review of the Statement in accordance with the Standards 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 (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 have also performed the procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019, issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Circular"), to the extent applicable.

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

Name of Entity	Relationship
PTC India Limited	Parent Company
PTC India Financial Services Limited	Subsidiary Company
Hindustan Power Exchange Limited	Associate Company
NIRL PTC Renewables Limited	Jointly Controlled Entity

Conclusion

6. Based on our review conducted and procedures performed as stated in paragraph 3 & 4 above and based on the consideration of review reports of the other auditors referred to in paragraph 9 below, nothing has come to our attention that causes us to believe that the accompanying Statement read with notes thereon, prepared in accordance with the recognition and measurement principle laid down in the applicable Indian Accounting Standard (Ind AS) specified under Section 133 of Companies Act, 2013 and other accounting principle generally accepted in India, has not disclosed the information required to be disclosed in terms

of the Regulations, read with the circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of Matter

7. We draw your attention to the following matter included under "Emphasis of Matter" paragraph in the limited review report on the separate financial results of PTC India Financial Services Limited, a Subsidiary Company, for the quarter and half year ended September 30, 2026, issued by an independent firm of Chartered Accountants (Independent Auditor) vide its report dated October 27, 2026, which is reproduced below:

"The Company had received an extension from the Reserve Bank of India (RBI) until 30 September 2026 to comply with the prescribed requirement of maintaining a minimum infrastructure finance exposure of 75% of its total assets to retain its classification as a Non-Banking Financial Company- Infrastructure Finance Company (NBFC-IFC). The Company had not met the prescribed threshold as at September 30, 2026. As stated in the note, the Company has achieved the prescribed threshold of 75% as at the date of declaration of its unaudited financial results. Further, based on our broad-based review of the Trial Balance as at October 27, 2026, we observed that the Company meets the prescribed threshold of 75% of its total assets for classification as an NBFC-IFC". (Refer Note 8(i) of the accompanying Statement).

Our conclusion on these consolidated financial results is not modified in respect of the matter mentioned above.

Other Matters

8. The accompanying Statement do not include the results of below mentioned associate companies. The Group had fully impaired Rs. 6,551 Lakhs value of its investments in these associates in earlier years. During the quarter ended September 30, 2026, the Group has technically written off the equity investments of Rs. 6,112 Lakhs in RSIWEPL and the investment of Rs. 439 Lakhs in VBPL is already written off in FY 2025-26 and the group does not have any further obligation over and above the cost of investment. Therefore, in view of the management, there is no impact of the results of these associates on the consolidated financial results of the Group for the quarter and half year ended September 30, 2026.

S. No.	Name of Entity	Relationship
(a)	RS India Wind Energy Private Limited (RSIWEPL)	Associate
(b)	Varam Bio Energy Private Limited (VBPL)	Associate

9. We did not review the quarterly financial results/ information of one subsidiary included in these unaudited consolidated financial results, whose separate unaudited and quarterly financial results/ information reflect total assets of Rs. 469,883 Lakhs as at September 30, 2026, total revenue of Rs. 11,367 Lakhs and Rs. 21,698 Lakhs, total net profit/(loss) after tax of Rs. 4,404 Lakhs and Rs. 8,428 Lakhs and total comprehensive income/(loss) of Rs. 4,405 Lakhs and Rs. 8,445 Lakhs for the quarter and half year ended September 30, 2026, respectively and net cash inflows of Rs. 26,395 Lakhs for the half year ended September 30, 2026, as considered in these unaudited consolidated financial results.

The unaudited consolidated financial results also include group's share of net profit/ (loss) after tax of Rs. 183 Lakhs and Rs. 300 Lakhs and total comprehensive income/ (loss) of Rs. 183 Lakhs and Rs. 300 Lakhs, for the quarter and half year ended September 30, 2026, respectively, as considered in these unaudited consolidated financial results in respect of one associate company, whose financial results/ information have not been reviewed by us. These financial results of the subsidiary company and associate company have been reviewed by other auditors whose reports have been furnished to us by the management of the Parent Company and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the subsidiary company and associate company, is based solely on the reports of the other auditors and the procedures performed by us.

The unaudited consolidated financial results also include group's share of net profit/ (loss) after tax of Rs. (0.10) Lakhs and total comprehensive income/ (loss) of Rs. (0.10) Lakhs for the quarter ended September 30, 2026 in respect of one Jointly Controlled Entity, whose financial results/ information have not been reviewed by us. The financial results of this entity have been approved by the management of the entity and are not material to the Group.

T R Chadha & Co LLP, NOIDA, Chartered Accountants

10. The following matter has been included under "Other Matter" paragraph in the review report on the separate financial results of PTC India Financial Services Limited, a subsidiary company, for the quarter and half year ended September 30, 2026, issued by an independent firm of Chartered Accountants (Independent Auditor) vide its report dated October 27, 2026, which is reproduced below:

"For loans under stage I and stage II, the management has considered the value of secured portion on the basis of best available information including book value of assets/ projects as per latest available audited financial statements of the borrowers. For loans under stage III, the management has considered the latest valuation reports for valuing the security and best estimate of realization available with the Company. (Refer Note 8(vii) of the accompanying Statement)."

Our conclusion on these consolidated financial results is not modified in respect of the matters mentioned in Para 8 to 10 above.

For T R Chadha & Co LLP
Chartered Accountants
Firm Regn. No. 006711N / N500028



Hitesh Garg
(Partner)
Membership No 502955

Date: November 02, 2026
Place: New Delhi

UDIN: 26502955JMZAZN8685

PTC INDIA LIMITED

Registered Office:2nd Floor, NBCC Tower, 15 Bhikaji Cama Place New Delhi - 110 066 (CIN : L40105DL1999PLC099328)

Tel: 011- 41659500, 41595100, 46484200, Fax: 011-41659144, E-mail: info@ptcindia.com Website: www.ptcindia.com

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED AND HALF YEAR ENDED SEPTEMBER 30, 2026

(Figures in ₹ Lakhs, unless otherwise indicated)

S. No.	Particulars	Consolidated					
		Quarter ended			Half year ended		Year ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1	**Revenue from operations**						
a	Revenue from operations (Refer Note No. 4)	5,76,253	4,73,066	5,42,115	10,49,319	9,39,746	16,62,116
b	Other operating revenue	4,954	4,314	3,758	9,268	7,044	14,963
	Total revenue from operations	**5,81,207**	**4,77,380**	**5,45,873**	**10,58,587**	**9,46,790**	**16,77,079**
2	Other Income (Refer Note No. 5 & 6)	14,617	5,365	12,648	19,982	22,008	36,698
3	**Total Income (1+2)**	**5,95,824**	**4,82,745**	**5,58,521**	**10,78,569**	**9,68,798**	**17,13,777**
4	**Expenses**						
a	Purchases	5,56,798	4,55,743	5,18,998	10,12,541	8,94,607	15,80,365
b	Impairment of financial instruments	5,117	(375)	(5,689)	4,742	(13,848)	(15,103)
c	Operating expenses	332	300	114	632	234	639
d	Employee benefit expenses	2,445	2,565	2,218	5,010	4,604	9,039
e	Finance costs (Refer Note No. 5 & 6)	11,720	5,198	10,133	16,918	19,353	31,036
f	Depreciation and amortization expenses	251	242	261	493	497	1,034
g	Other expenses	2,234	4,093	2,690	6,327	4,827	13,872
	Total expenses	**5,78,897**	**4,67,766**	**5,28,725**	**10,46,663**	**9,10,274**	**16,20,882**
5	**Profit before exceptional items and tax (3-4)**	**16,927**	**14,979**	**29,796**	**31,906**	**58,524**	**92,895**
6	Exceptional items Income/(Expense)	-	-	-	-	-	(435)
7	**Profit Before Share of Profit/(Loss) of Associates and Tax (5+6)**	**16,927**	**14,979**	**29,796**	**31,906**	**58,524**	**92,460**
8	Share of Profit / (Loss) of Associates/ Joint Venture	183	117	10	300	156	104
9	**Profit Before Tax (7+8)**	**17,110**	**15,096**	**29,806**	**32,206**	**58,680**	**92,564**
10	**Tax expenses**						
a	Current tax	2,724	4,284	2,963	7,008	8,158	17,830
b	Deferred tax expenditure/ (income)	75	(396)	4,638	(321)	6,978	5,939
c	Income tax earlier year (Refer Note No. 8(ii) & (iii))	(1,599)	-	-	(1,599)	(2,949)	(2,949)
11	**Net Profit for the period (9-10)**	**15,910**	**11,208**	**22,205**	**27,118**	**46,493**	**71,744**
12	**Other comprehensive income**						
a	**Items that will not be reclassified to profit or loss**						
	(i) Remeasurements of post-employment benefit obligations	20	(3)	11	17	53	215
	Share of other comprehensive income of Associates	-	-	-	-	-	1
	Deferred tax relating to remeasurements of post-employment benefit	(4)	-	(2)	(4)	(13)	(54)
	(ii) Changes in fair value of FVTOCI equity instrument	-	-	-	-	(3)	(3)
b	**Items that will be reclassified to profit or loss**						
	Change in cash flow hedge reserve	-	-	(75)	-	(103)	-
	Income tax relating to cash flow hedge reserve	-	-	19	-	26	-
	Other comprehensive income, net of tax (a+b)	**16**	**(3)**	**(47)**	**13**	**(40)**	**159**
13	**Total comprehensive income for the period (11+12)**	**15,926**	**11,205**	**22,158**	**27,131**	**46,453**	**71,903**
14	**Profit is attributable to**						
	Owners of the parent	14,368	9,799	19,119	24,167	38,624	60,563
	Non-controlling interests	1,542	1,409	3,086	2,951	7,869	11,181
15	**Other comprehensive income is attributable to:**						
	Owners of the parent	16	(9)	(23)	7	(6)	148
	Non-controlling interests	-	6	(24)	6	(34)	11
16	**Total comprehensive income is attributable to:**						
	Owners of the parent	14,384	9,790	19,096	24,174	38,618	60,711
	Non-controlling interests	1,542	1,415	3,062	2,957	7,835	11,192
17	Paid-up equity share capital (Face value of ₹ 10 per share)	29,601	29,601	29,601	29,601	29,601	29,601
18	Other equity (excluding revaluation reserves) (As per audited balance sheet)						5,68,476
19	Earnings per share (Not annualized) (₹)						
a	Basic	4.85	3.31	6.46	8.16	13.05	20.46
b	Diluted	4.85	3.31	6.46	8.16	13.05	20.46
	Million Units of electricity Sold	32,470	25,784	26,183	58,254	49,228	92,814

See accompanying notes to the financial results

R. Chadha & Co. LLP Chartered Accountants

PTC INDIA LIMITED NEW DELHI

Un-audited Consolidated Balance Sheet as on September 30, 2026

(Figures in ₹ Lakhs)

S. No.	Particulars	30.09.2026 Un-audited	31.03.2026 Audited
I.	**ASSETS**		
1	**Non-current assets**		
	Property, Plant and Equipment	1,737	1,854
	Goodwill	3	3
	Right-of-use asset	941	1,200
	Other intangible assets	134	125
	Intangible assets under development	11	11
	Financial Assets		
	Investments in associates	1,926	1,626
	Other investments	13,699	13,859
	Loans	3,07,980	2,10,374
	Other financial assets	65	62
	Deferred tax assets (net)	2,135	1,818
	Income tax assets (net)	16,890	17,926
	Other non-current assets	73	48
	Total non-current assets	**3,45,594**	**2,48,906**
2	**Current assets**		
	Financial Assets		
	Investments	60,184	1,12,168
	Trade receivables	4,38,214	4,38,055
	Cash and cash equivalents	48,392	27,534
	Bank balances other than Cash and cash equivalents	2,06,242	3,27,378
	Loans	33	35
	Other financial assets	79,118	95,647
	Other current assets	13,105	13,348
	Total current assets	**8,45,288**	**10,14,165**
	Total Assets	**11,90,882**	**12,63,071**
II.	**EQUITY AND LIABILITIES**		
1	**Equity**		
	Equity Share capital	29,601	29,601
	Other Equity	5,08,287	5,68,476
	Total equity attributable to owners of the parent	**5,37,888**	**5,98,077**
	Non-controlling interests	1,10,735	1,07,778
	Total equity	**6,48,623**	**7,05,855**
2	**Non-current liabilities**		
	Financial Liabilities		
	Borrowings	71,543	94,525
	Lease Liabilities	240	570
	Other financial liabilities	868	550
	Provisions	10,444	8,569
	Total non-current liabilities	**83,095**	**1,04,214**
3	**Current liabilities**		
	Financial Liabilities		
	Borrowings	69,723	81,192
	Lease liabilities	637	595
	Trade payables		
	- total outstanding dues of micro enterprises and small enterprises	14	18
	- total outstanding dues of creditors other than micro enterprises and small enterprises	3,57,293	3,53,275
	Other financial liabilities	23,652	7,940
	Other current liabilities	7,740	9,900
	Provisions	105	82
	Total current labilities	**4,59,164**	**4,53,002**
	Total Equity and Liabilities	**11,90,882**	**12,63,071**

Consolidated segment wise information

(Figures in ₹ Lakhs)

Sl. No.	Particulars	Quarter ended			Half year ended		Year ended
		30.09.2026 Un-audited	30.06.2026 Un-audited	30.09.2025 Un-audited	30.09.2026 Un-audited	30.09.2025 Un-audited	31.03.2026 Audited
1	**Segment Revenue**						
	Power	5,80,484	4,68,011	5,41,474	10,48,495	9,34,462	16,45,028
	Financing business	11,180	10,250	13,020	21,430	27,125	51,070
	Unallocated	4,160	4,484	4,027	8,644	7,211	17,679
	Total	**5,95,824**	**4,82,745**	**5,58,521**	**10,78,569**	**9,68,798**	**17,13,777**
2	**Segment Result**						
	Power	11,553	5,440	14,413	16,993	25,685	37,648
	Financing business	1,592	5,540	11,669	7,132	26,370	38,738
	Unallocated	3,965	4,116	3,724	8,081	6,625	16,178
	Profit before tax	**17,110**	**15,096**	**29,806**	**32,206**	**58,680**	**92,564**
3 (a)	**Segment Assets**						
	Power	4,97,824	5,24,826	5,31,409	4,97,824	5,31,409	4,68,453
	Financing business	4,60,970	4,69,145	5,22,632	4,60,970	5,22,632	4,87,561
	Unallocated	2,32,088	2,95,657	2,97,920	2,32,088	2,97,920	3,07,055
	Total	**11,90,882**	**12,89,628**	**13,51,961**	**11,90,882**	**13,51,961**	**12,63,071**
(b)	**Segment Liabilities**						
	Power	3,76,045	4,10,778	4,27,941	3,76,045	4,27,941	3,72,693
	Financing business	1,46,161	1,57,998	2,30,506	1,46,161	2,30,506	1,80,619
	Unallocated	20,053	3,793	4,801	20,053	4,801	3,904
	Total	**5,42,259**	**5,72,569**	**6,63,248**	**5,42,259**	**6,63,248**	**5,57,216**

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PTC INDIA LIMITED PTC NEW DELHI

Un-audited Consolidated Statement of Cash Flow for the Half year ended September 30, 2026

(Figures in ₹ Lakhs)

Particulars		Half year ended	
		30.09.2026	30.09.2025
		Un-audited	Un-audited
Cash flows from operative activities			
Net profit before tax		**32,206**	**58,680**
Adjustments for:			
Depreciation and amortization expense		493	497
Bad debts/ advances written off		346	-
Provision already held		(346)	-
Liabilities no longer required written back		-	(117)
Share in loss / (profit) of associate		(300)	(156)
(Profit)/Loss on sale of fixed assets		4	(2)
Provision for litigation		1,737	-
Impairment on financial instruments		4,742	(13,848)
Impairment allowance for doubtful debts / advances		947	863
Finance costs (Refer Note No. 5 & 6)		16,918	19,353
Net (Gain)/ Loss on fair value changes/ other Ind AS adjustments		(2,564)	(330)
Interest income (Refer Note No. 5 & 6)		(19,521)	(21,554)
Profit on sale of investment (net)		(113)	(300)
		34,549	**43,086**
Adjustments for movement in:			
(Increase)/ Decrease in loan financing		(58,009)	92,319
(Increase)/ Decrease in trade receivables		(1,106)	(20,725)
(Increase)/ Decrease in other financial assets		(28,241)	(4,670)
(Increase)/ Decrease in other current assets		(1,327)	3,539
Increase/ (Decrease) in trade payable		4,015	1,20,820
Increase/ (Decrease) in other financial liabilities		(612)	(1,993)
Increase/ (Decrease) in other current liabilities		(2,160)	958
Increase/ (Decrease) in provisions		524	(1,134)
Cash generated from/(used in) operating activities		**(52,367)**	**2,32,200**
Direct taxes paid (net)		(4,306)	(8,618)
Net cash from / (used in) operating activities	**(A)**	**(56,673)**	**2,23,582**
Cash flows investing activities			
Interest received		20,746	18,763
Purchase of property, plant and equipment and intangible assets		(159)	(237)
Sale of property, plant and equipment		1	18
Purchase of intangible assets under development		-	(4)
Sale/(Purchase) of investments (net)		55,288	(63,747)
Decrease/ (Increase) in bank balances other than cash & cash equivalents		1,21,349	(1,89,006)
Net cash from / (used in) investing activities	**(B)**	**1,97,225**	**(2,34,213)**
Cash flows from financing activities			
Proceeds / (repayment) from/ of borrowings (Net)		(34,306)	(62,144)
Lease liabilities paid		(326)	(311)
Finance cost paid		(16,981)	(19,536)
Proceeds from debt securities (net)		-	(7,259)
Dividend paid		(68,081)	(34,633)
Net cash from / (used in) financing activities	**(C)**	**(1,19,694)**	**(1,23,883)**
Net increase/(decrease) in cash and cash equivalents	**(A+B+C)**	**20,858**	**(1,34,514)**
Cash and cash equivalents (opening balance)		**27,534**	**1,70,982**
Cash and cash equivalents (closing balance)		**48,392**	**36,468**

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PTC INDIA LIMITED PTC NEW DELHI

Notes:

1 The consolidated financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, (The Regulations).

2 The above consolidated financial results have been reviewed by the Audit Committee, with the management, in its meeting dated November 02, 2026 before submission to the Board for approval and the Board has approved the consolidated financial results in its meeting held on the same day i.e. November 02, 2026. These consolidated financial results have been reviewed by the Statutory Auditors of the Parent Company i.e. PTC India Limited.

3 Segments:-The Group is in the business of power (electricity) and financing business.

4 Revenue from operations of the Group includes sale of electricity and interest income from loan financing/debenture.

5 In accordance with the accounting policy, the surcharge income / recoverable on late/ non-payment of dues by customers is recognized when no significant uncertainty as to measurability or collectability exist. Related surcharge expense/ liabilities on late/ non-payments to the suppliers is also being recognized accordingly.

6 The Group has recognized surcharge income of ₹ 10,140 Lakhs during the quarter ended September 30, 2026 (₹ 8,502 Lakhs for the quarter ended September 30, 2025) and ₹10,990 Lakhs for the half year ended September 30, 2026 (₹ 14,643 Lakhs for the half year ended September 30, 2025) from the customers on amounts overdue against sale of power which has been included in "Other Income". Correspondingly, surcharge expense of ₹ 7,550 Lakhs paid / payable to the suppliers during the quarter ended September 30, 2026 (₹ 4,241 Lakhs for the quarter ended September 30, 2025) and ₹8,094 Lakhs for the half year ended September 30, 2026 (₹ 6,617Lakhs for the half year ended September 30, 2025) has been included in "Finance Costs".

7 i) The subsidiary, associate and joint venture companies considered in the Consolidated Financial Results are as follows

(Holding %)

Particulars	As on 30.09.2026	As on 30.09.2025
a) Subsidiary Companies		
1. PTC India Financial Services Limited ("PFS")	64.99	64.99
b) Associate Company		
1. Hindustan Power Exchange Limited	22.62	22.62
c) Joint Venture		
1. NIRL PTC Renewables Limited	26.00	-

All the above Companies are incorporated in India.

ii) The Group has two associates viz; M/s R.S. India Wind Energy Private Limited (RSIWEPL) and M/s Varam Bioenergy Private Limited (VBPL). The Group had fully impaired ₹ 6,551 Lakhs value of its investments in these associates in earlier years. During the quarter ended September 30, 2026, the Group had technically written off the equity investment of ₹ 6,112 Lakhs in RSIWEPL. The investment of ₹ 439 Lakhs in VBPL has already written off in FY 2025-26 and the Group does not have any further obligation over and above the cost of investment. Further, VBPL is presently under liquidation. Hence, Group's share of net profit/loss after tax and total comprehensive income/loss of its associates has been considered as ₹ Nil in the consolidated financial results.

iii) The Company has subscribed to 26% of the equity share capital of NIRL PTC Renewables Limited ("NIRL PTC"), incorporated on September 16, 2026. The financial results of NIRL PTC, as approved by its management, have been considered in these consolidated financial results and are not material to the Group.

8 i) PFS had received an extension from RBI until September 30, 2026 to achieve compliance with the prescribed requirement of minimum infrastructure finance exposure of 75% of its total assets for retaining the NBFC-IFC status. PFS has achieved the requisite requirement of the above threshold of 75% at the time of declaration of its approved results for the quarter ended September 30, 2026. Also, PFS has obtained the Certificate dated 23rd October, 2026 from an independent Chartered Accountant Firm to this regard.

ii) During the quarter ended September 30, 2026, PFS has taken the impact of all the tax assessments which stand closed including assessments which were concluded during the six months ended September 30, 2026. The impact of the same has been appropriately dealt with in the results as earlier year taxes and interest income in the consolidated financial results for the quarter and half year ended September 30, 2026.

iii) In the year 2008–09, PFS financed M/s East Coast Energy Private Limited ("ECEPL") through a mix of debt and equity, and subsequently converted the debentures into equity shares in FY 2009–10. These investments were fair valued at ₹ Nil through OCI in earlier years. Pursuant to the NCLT order dated October 16, 2024, ECEPL was dissolved under the Insolvency and Bankruptcy Code, 2016, and PFS's equity investment of ₹ 13,339 Lakhs was cancelled and extinguished during the quarter ended March 31, 2025. Following internal evaluation and consultation with tax advisors, the write-off was concluded to be a revenue loss qualifying as a business loss under the Income Tax Act, 1961. Accordingly, PFS had claimed ₹ 13,339 Lakhs as a business loss for FY 2024–25. The corresponding tax benefit of ₹ 2,949 Lakhs was recognised under "Income tax earlier year" in the consolidated financial results for year ended March 31, 2026.

iv) Pursuant to resolution plan dated July 06, 2024 in respect of M/s NSL Nagapatnam Power and Infratech Limited, as approved by NCLT vide order dated May 27, 2025, M/s Rungta Mines Limited, the Successful Resolution Applicant, paid ₹ 12,500 Lakhs to PFS on May 31, 2025 towards the full settlement of principal amount. Accordingly, the effect of the said transaction stands reflected in the consolidated financial results for the year ended March 31, 2026.

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PTC INDIA LIMITED PTC NEW DELHI

v) Pursuant to recovery measures and resolution process for M/s Vento Power Infra Private Limited (VIPL), after an elaborate price discovery process, PFS issued a Letter of Intent ("LoI") on June 23, 2025 to the highest bidder namely M/s Enviro Infra Engineers Limited (EIEL) for resolution of NPA debt of VIPL. The gross transaction value of ₹ 11,561 Lakhs was received and the effect of the same has been considered in the consolidated financial results for the quarter ended September 30, 2025. Accordingly, the effect of the said transaction stands reflected in the consolidated financial results for the year ended March 31, 2026.

vi) In case of M/s IL&FS Tamilnadu Power Co. Limited (ITPCL), RBI had permitted special dispensation as to clause 34 of RBI guideline vide letter dated December 31,2020 with regard to restructuring in this account and all necessary restructuring guidelines have since been complied with by the lenders including PFS. Subsequently, the Lead Bank (PNB), vide its latest letter dated June 16, 2025, submitted a letter to regulator mentioning compliances for upgradation of the account to standard and same was permitted on July 04, 2025. In line with above, PFS had upgraded ITPCL to standard category in the quarter ended June 30, 2025. PFS has received ₹ 2,382 Lakhs in earlier years and continued to maintain 100% provision against the balance unsustainable loan (debenture) amounting to ₹ 6,229 Lakhs.

vii) As at September 30, 2026, for loans under stage I and stage II, the management of PFS has considered the value of secured portion on the basis of best available information including book value of underlying assets/projects as per latest available audited financial statements of the borrowers. For loans classified under stage III, the management of PFS has considered the latest valuation reports for valuing the security and best estimate of realization available with PFS.

viii) During the quarter ended September 30, 2026, PFS had technically written off one loan account amounting to ₹ 18,791 Lakhs and an equity investment of ₹ 6,112 Lakhs in one of its associates in compliance of Reserve Bank of India (NBFC – Resolution of Stressed Assets) Directions, 2025. The loan asset was classified as Stage-III with 75% impairment loss allowance. The equity investment was already fully provided for in the books as on June 30, 2026. Accordingly, the effect of the same stands reflected in the consolidated financial results for the Quarter and six month ended September 30, 2026.

ix) PFS has continued to apply the Expected Credit Loss (ECL) Policy, effective April 1, 2025. The policy provides a more risk-sensitive assessment of credit losses based on key credit risk parameters. The final ECL allowance remains subject to the outcome of ongoing borrower resolution processes, including cases under the Insolvency and Bankruptcy Code (IBC).

x) As per Regulation 54(2) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 ("Listing Regulations"), all secured non-convertible debentures ("NCDs / Bond") issued by PFS were secured by way of an exclusive charge on identified receivables to the extent of at least 100% of outstanding secured NCDs and pursuant to the terms of respective information memorandum. As on March 31,2026, the same was fully redeemed.

xi) As on September 30, 2026, PFS has assessed its financial position, including expected realization of assets and payment of liabilities including borrowings, and believes that sufficient funds will be available to pay-off the liabilities through availability of High-Quality Liquid Assets (HQLA) and undrawn lines of credit to meet its financial obligations in at least 12 months from the reporting date.

xii) During the quarter ended September 30,2026, RBI has given approval to PFS to reverse the impairment reserve amounting to ₹ 19,120 lakhs (out of total of ₹ 27,371 lakhs) and the same been accounted for in the books of PFS.

9 The figures for the previous periods / year are re-classified / re-grouped, wherever necessary.

Place: New Delhi
Date: November 02, 2026

(Dr. Manoj Kumar Jhawar)
Managing Director & CEO

T R Chadha & Co. LLP ★ NOIDA ★ Chartered Accountants

PTC INDIA LIMITED ★ PTC ★ NEW DELHI

PTC INDIA LIMITED

Registered Office:2nd Floor, NBCC Tower, 15 Bhikaji Cama Place New Delhi - 110 066
(CIN : L40105DL1999PLC099328)

Other information- Integrated Filing (Financial)

For the quarter and half year ended September 30, 2026

S No	Requirement	Remarks
B	Statement of Deviation or Variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc.	Not applicable
C	Disclosure of outstanding default on loans and debt securities	NIL
E	Statement on impact of Audit Qualifications (For Audit Report with Modified Opinion) submitted along with annual audited financial results - (Standalone and consolidated separately) (applicable only for annual filing i.e. 4th quarter)	Not applicable

Place: New Delhi
Date: November 2, 2026

(Dr. Manoj Kumar Jhawar)
Managing Director & CEO

PTC INDIA LIMITED PTC NEW DELHI